Pub 89-700-19-1 (Rev 8/19)

Withholding Income Tax Tables

And

Employer Instructions

2019

MISSISSIPPI DEPARTMENT OF REVENUE
INCOME TAX BUREAU
PO BOX 960
JACKSON, MISSISSIPPI 39205-0960

WWW.DOR.MS.GOV

SUMMARY

- **Employers filing 25 or more returns are required to electronically submit those to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).** You may be subject to penalties if you issue more than 25 returns and do not file as required. The penalty is $25 for the first instance of non-compliance and $500 for each additional instance.

- Bulk filing through the FSET program (Fed/State Employment Taxes) is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.

- W-2s must be submitted in Social Security Administration (SSA) format and must contain the "RS" record for state data. See SSA Publication EFW2 for record formats and specifications.

- 1099s, W-2Gs, and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS Publication 1220 for specifications and procedures.

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- Employers filing less than 25 returns on paper must submit the Mississippi Annual Information Return, Form 89-140, with all W-2s and 1099's.

- All employers, regardless of the number of returns, may utilize TAP to enter and submit returns securely to the DOR. If you have any questions about online filing or the system, please review TAP "frequently asked questions" at www.dor.ms.gov. You may also contact us at 601-923-7700.

Exemptions and Deductions Schedule

Filing Status	Exemption	Standard Deduction
Single	$6,000	$2,300
Head-of-Family ($8,000 + $1,500)	$9,500	$3,400
Married	$12,000	$4,600

Income Tax Rates

Taxable Income	Tax Rate
First $3,000	0%
Next $2,000	3%
Next $5,000	4%
Excess of $10,000	5%

If you have any questions, contact Withholding Tax at the address below:

Withholding Tax
Income & Franchise Tax Bureau
Post Office Box 1033
Jackson, MS 39215-1033
601-923-7700

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INSTRUCTIONS AND EXPLANATIONS FOR

MISSISSIPPI INCOME TAX WITHHOLDING

1. INTRODUCTION

The Mississippi Income Tax Withholding Law of 1968 provides for the withholding of individual income tax from all employees whose salaries and wages are taxable to this state, regardless of whether they are residents, nonresidents, or nonresident aliens.

"Income tax withholding" is the method of collecting an existing income tax in installments and does not constitute an additional tax levy. The amount to be withheld under the withholding tables is based on existing rates, the standard deduction, and statutory exemptions.

The requirements to be met by employers with respect to withholding returns and remittances are outlined in the *Calendar of Employer's Duties* on page 38 (back page of this booklet).

Mississippi withholding procedures and policies follow very closely those of the Federal Government. The principal differences are explained in the following paragraphs.

2. WHO ARE EMPLOYERS

The term "employer" as defined in the Mississippi Income Tax Withholding Law, and as referred to in this booklet, includes:

(a) All persons, firms, corporations, associations, partnerships, joint ventures, trusts, and any other persons or organizations resident in this state or who maintain an office or place of business in this state, or who transact business in this state for whom one or more individuals perform services as an employee or as employees.

(b) Businesses that lease employees by a contract of employment with a leasing firm may be considered the employer for Mississippi withholding tax purposes. In such cases, payments to the leasing company may be attached for such withholding taxes upon default by the leasing firm. Firms that lease employees to businesses are required to maintain separate ledgers of account for these employees. These lease firms must furnish the Department of Revenue with an annual summary of wages paid, number of employees, and amounts withheld by location.

In addition, the commissioner requires firms that lease employees to businesses to give a cash bond or an approved surety bond in an amount sufficient to cover twice the estimated tax liability for a period of three (3) months. This bond is filed with the commissioner prior to beginning business in this state. Failure to comply with this provision will subject such person to penalties.

(c) The Federal Government, its agencies and instrumentalities.

(d) The State of Mississippi, its agencies and instrumentalities.

(e) All counties, cities, and towns.

For the purpose of withholding, the term "employer" includes any organization, which may be exempt from corporate income tax and corporate franchise tax, including non-stock corporations organized and operated exclusively for non-profit purposes.

The act of compliance with any of the provisions of the Mississippi withholding statute by a nonresident employer shall not constitute an act in evidence of and shall not be deemed to be evidence that such nonresident is doing business in this state.

3. EMPLOYER'S ACCOUNT NUMBER

Every employer subject to the requirements of withholding Mississippi income tax must make an application for and obtain a withholding account number from the Mississippi Department of Revenue. Applications for registration may be made online through Taxpayer Access Point (TAP) at www.dor.ms.gov and clicking on the TAP icon. If you do not have internet access, applications for registration are available in any of the local offices of the Mississippi Department of Revenue or you may call the Registration Section at (601) 923-7700.

The Employer's Account Number should be kept in a permanent place and must be used on all correspondence with the Department of Revenue concerning withholding returns, annual information returns, etc… If an employer, through double registration or other reasons, receives two account numbers, he should notify the Department of Revenue.

An employer who acquires an existing activity which has employees, and there is no change in the activity, is not to use the monthly/quarterly return addressed to the previous owner, but should notify the Department of Revenue. Employees of the acquired activity are to be included on the report of the acquiring employer from the first payroll subsequent to acquisition. A new identification number will be required where the entity changes as a result of the acquisition or merger, or other changes in the ownership of a business.

A Wage and Tax Statement is to be issued by each employer. Any special rulings by the United States Internal Revenue Service in this regard are not applicable to state procedures.

4. WHO ARE EMPLOYEES

An "employee" is an individual, whether resident, nonresident or nonresident alien of this state, who performs any service in this state for wages. The term also includes any resident individual legally domiciled in this state who performs any service outside this state for wages. An employee is also any nonresident whose employment and post of duty is in Mississippi, but who may occasionally render services for the Mississippi employer at points outside the state. All officers of corporations and elected public officials (except public officials on a fee basis) are classified as employees. Where an employer-employee relationship exists, payments of wages are subject to withholding.

5. TREATMENT OF RESIDENTS AND NONRESIDENTS

(a) Nonresident employees, including seasonal or temporary employees, are subject to Mississippi withholding from any part of their wages received for services performed within Mississippi. If the nonresident's principal place of employment is outside Mississippi but the employee renders services partly within and without the state, only wages for services performed within this state are subject to withholding. The amount to be withheld shall be computed in the following manner:

(i) From the proper Mississippi withholding tax table determine the amount which would be withheld if the entire earnings were allocable to the State of Mississippi;

(ii) Determine the ratio between the Mississippi earnings for the pay period and the total earnings for the pay period;

(iii) Apply the ratio obtained in step (ii) above to the amount determined in step (i) above and the result shall be the amount of Mississippi income tax to be withheld for the pay period.

(b) If the nonresident's principal place of employment is within Mississippi but the employee occasionally renders services outside the state, withholding of Mississippi income tax is required on total wages, unless withholding is required by the other state in which such temporary services are performed.

(c) Withholding is required from wages paid to residents of Mississippi for services performed by the resident in another state, unless withholding is required by the other state in which the services are performed.

(d) A Wage and Tax Statement or Federal Form W-2 must be filed for each resident or nonresident employee showing separately the wages earned in each state and showing separately the amount of tax withheld for Mississippi and for any other state, if any. The withholding of Mississippi tax does not in any way change the requirements for filing an individual income tax return.

6. EMPLOYEE'S ACCOUNT NUMBER

The employee's Social Security number must be shown on withholding statements furnished to the employee and should be used by the employer to identify an employee when corresponding with the Department of Revenue about such person.

7. WHAT ARE TAXABLE WAGES

The word "wages" means all remuneration, whether in cash or other form, with certain exceptions listed in section 8, paid to an employee for services performed for his employer. The word "wages" covers all types of employee compensation including salaries, fees, bonuses, and commissions, and includes early or excess distribution of retirement income under the Internal Revenue Code (Federal Form 5329). It is immaterial whether payments are based on the day, week, month, or year, or on a piecework or percentage plan. For treatment of wages paid to nonresident employees, see section 5.

8. INCOME PAYMENTS EXEMPT FROM WITHHOLDING

The following classes of income payments are exempt from withholding. (Although the recipients of such income are exempt from withholding, they, if required by the Mississippi income tax law, must file declaration of estimated individual income tax, an annual individual income tax return, and pay any tax due):

(a) For domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or

(b) For services performed by an employee in connection with farming activities; or

(c) For services not in the course of the employer's trade or business performed byan employee; or

(d) For services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry, or by a member of a religious order performing duties required by the order.

9. SUPPLEMENTAL WAGES

If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages was a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the method of withholding income depends in part, upon whether or not income tax has been withheld from the employee's regular wages and one of the following procedures will apply:

(a) If an employer has not withheld income tax from an employee's regular wages (as, for example, where the employee's withholding exemption exceeds his regular wages), the employer must add the supplemental wages to the regular wages paid within the same calendar year for the current or last preceding payroll period and withhold income tax as though the supplemental wages and regular wages were one payment.

(b) If the employer has withheld income tax from the employee's regular wages, he may add the supplemental wages to the regular wages paid the employee within the same calendar year for the current or last preceding payroll period, determine the income tax to be withheld as if the total amount was a single payment, subtract the tax already withheld from the regular wage payment, and withhold the remaining tax from the supplemental wage payment.

If the procedures set forth above result in substantial over withholding, the amount to be withheld may be computed at the percent corresponding to the highest tax bracket the employee is expected to reach on his annual state income tax return.

Vacation pay received for the time of absence is subject to withholding as though it were regular pay. Vacation pay received in addition to regular pay shall be subject to withholding as if it were a supplemental wage payment.

There is no exclusion in the Mississippi income tax law for payments made by the employer under wage continuation plans because of personal injuries or sickness of employees. Such payments must be included in wages of employees as shown on withholding statements and taken into account when tax is withheld.

10. TRANSIENT OR SEASONAL EMPLOYERS REQUIRED TO FILE MONTHLY WITHHOLDING REPORTS

The withholding statutes require that employers classified as "transient" or "seasonal" file monthly reports of tax withheld and remit to the Commissioner with the reports the amounts withheld for the preceding month.

"Seasonal employer" applies to, but is not limited to, an employer who operates only during certain periods of each year. Some examples are summer and beach resort hotels, concessions, etc.; cotton warehouses and produce markets hiring employees only during the marketing season; and summer camps.

"Transient employers" are employers who are not residents of this state and who temporarily engage in any activity within the state for the production of income. The definition includes, but is not limited to, any nonresident employer engaging in any activity which as of any date cannot be reasonably expected to continue for a period of eighteen (18) consecutive months.

11. PAYROLL PERIOD

The payroll period is the period of service for which the employer ordinarily pays wages to an employee.

In the case of any employee who has no payroll period, the income tax to be withheld must be determined as if he were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (excluding Saturdays, Sundays and holidays) in the period covered by the wage payment. If the wages are not related to a specific length of time (for example, commissions paid on completion of a sale), then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year; (b) the date employment commenced if during the same calendar year; or (c) January 1 of the same year.

12. WITHHOLDING EXEMPTION CERTIFICATES

Each employee is required to complete and furnish to his employer an Exemption Certificate (Form 89-350) indicating the amount of personal exemption to which he is entitled. A properly executed Exemption Certificate is the primary factor in determining the amount of tax, if any, to be withheld. FEDERAL EXEMPTION CERTIFICATES WILL NOT SUPPLY THE PROPER INFORMATION FOR MISSISSIPPI WITHHOLDING PURPOSES. In the event that the employee fails to file the Exemption Certificate, the employer, in computing the amounts to be withheld from the employee's wages, shall withhold based on zero exemption. Certificates should be secured from each new employee when hired.

Employees must file an amended Certificate, reducing the amount of personal exemption, within ten days, if the change in exemption status would increase the income tax to be withheld.

The personal and additional exemptions authorized by statute FOR PAY PERIOD IN CALENDAR YEARS 2000 AND AFTER.

(a) Single individuals - $6,000.00
(b) Married individuals, Jointly - $12,000.00
(c) Head of family - $9,500.00
(d) Authorized dependents - $1,500.00 each
(e) Age 65 and over - taxpayer and/or spouse only - $1,500.00
(f) Blind - taxpayer and/or spouse only - $1,500.00

In instances where taxpayer and spouse are both employed, the joint personal exemption of $12,000.00 may be divided between them, in multiples of $500.00, in any manner they choose so long as the total claimed by both spouses does not exceed the total exemption of $12,000.00. Married couples may divide the number of their dependents between them in any manner they choose. See instructions on the Employee's Withholding Exemption Certificate for additional information. A sample Employee's Withholding Exemption Certificate and instructions appears on page 7 of this booklet.

WARNING FOR MARRIED RESIDENT INDIVIDUALS FILING SEPARATE RETURNS. Mississippi law provides that married individuals electing to file separate returns must, on filing of such returns, divide the exemptions equally between the two spouses. If married individuals contemplate filing separate returns, they should equally divide the exemptions in completing the Employee Withholding Exemption Certificate as filed with their respective employers. Married individuals electing to file a joint or combined return may continue to divide the exemptions between them in any manner they choose.

13. COMPUTING WITHHOLDING OF MISSISSIPPI PERSONAL INCOME TAX

(a) Tables A - Single Individuals.

Withholding tables for SINGLE INDIVIDUALS for the various payroll periods are on pages 8, 14, 20, 26, and 32 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 1 of the Employee's Withholding Exemption Certificate, use the withholding tables for Single Individuals, Tables A, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables A is zero for Single Individuals who fail to file an exemption certificate with their employer, or for Single Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is $6,000.00, the amount of the single personal exemption. Subsequent exemption ranges are in multiples of $1,500.00 for Single Individuals who are entitled to additional exemptions for age, blindness, or for dependents.

(b) Tables B - Head-of-Family Individuals.

Withholding tables for HEAD-OF-FAMILY INDIVIDUALS for the various payroll periods are on pages 9, 15, 21, 27, and 33 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 3 of the Employee's Withholding Exemption Certificate, use the withholding tables for Head-of-Family Individuals, Tables B, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables B is zero for Head-of-Family Individuals who fail to file an exemption certificate with their employer, or for Head-of-Family Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is $9,500.00, the amount of the Head-of-Family personal exemption **(with one dependent).** Subsequent exemption ranges are in multiples of $1,500.00 for Head-of-Family Individuals who are entitled to additional exemptions for age, blindness, or for each additional exemption for each dependent excluding the one which is required for Head-of-Family status.

(c) Tables C - Married Individuals (Spouse NOT Employed).

Withholding tables for MARRIED (SPOUSE NOT EMPLOYED) for the various payroll periods are on pages 10, 16, 22, 28, and 34 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(a) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married (spouse not employed) Individuals, Tables C, in determining the amount, if any, to be withheld. (If the employee checks Line 2(b) on his Employee's Withholding Exemption Certificate, use Tables D for withholding). The first exemption range in Tables C is zero for individuals who fail to file an exemption certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is $12,000.00, the amount of the married personal exemption. Subsequent exemption ranges are in multiples of $1,500.00 for married (spouse not employed) individuals who are entitled to additional exemptions for age, blindness, or for dependents.

(d) Tables D - Married Individuals (Both Spouses Employed).

Withholding tables for MARRIED INDIVIDUALS WHERE BOTH SPOUSES ARE EMPLOYED for the various payroll periods are on pages 11, 12, 13, 17, 18, 19, 23, 24, 25, 29, 30, 31, 35, 36, and 37 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(b) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married Individuals (both spouses employed), Tables D, in determining the amount, if any, to be withheld. (If employee checks Line 2(a) on his Employee Withholding Exemption Certificate, use Tables C for withholding.) Tables D are designed for married individuals where both taxpayer and spouse are employed, where both must file an Employee’s Withholding Exemption Certificate with respective employers, and where taxpayer and spouse must make a division of the personal exemption and the additional exemptions authorized. Tables D contain allowances and adjustments for the joint married standard deduction that are not included in Tables C. In Tables D, the standard deduction is divided equally for both taxpayer and spouse. The first exemption range in Tables D is zero for individuals who fail to file an Employee's Withholding Exemption Certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. Subsequent exemption ranges are in multiples of $500.00.

(e) IMPORTANT!

If an employee's wages exceed those listed in the applicable withholding table, compute the tax to be withheld as follows: multiply the excess amount by 5% and add the result to the largest figure listed under the appropriate exemption column for that employee. This total is the amount to be withheld. This amount should be rounded to the nearest whole dollar.

(f) Additional or Voluntary Withholding.

An employee working for more than one employer and claiming his full exemption with each employer will usually owe additional income tax when he files his annual income tax return. This is also true of employees who have substantial income other than wages.

If an employee wishes to have more income tax withheld from his wages than his employer is required to withhold under the law, he and his employer may enter into an agreement under which an additional amount can be withheld. An employer may not withhold less than the amount required under law, even though the employee's ultimate tax liability will be less than the amount required to be withheld. Voluntary withholding is also authorized and extended to types of income, which are not subject to mandatory withholding. Thus, by written request, agricultural employees, household workers, Mississippi residents working in another state where the employer is not legally required to withhold Mississippi income tax, etc., may choose, where their employers agree, to have income tax withheld from their wages.

By withholding in accordance with the tables, the employer will have complied with the law in the matter of deducting the proper amount from the employee's wages.

The Commissioner may, upon request, authorize employers to use some other method of determining the amounts to be withheld, provided that the amounts will reasonably approximate the correct withholding from their employees. Any employer who feels that the use of tables is impracticable or constitutes an unreasonable requirement, may apply in writing to the Commissioner setting forth in detail the method he desires to use together with reason why the tables do not fit his situation.

(g) Withholding Not Required.

No withholding is required on tax-exempt non-taxable retirement income.

14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

The Mississippi Department of Revenue will determine the filing frequency of the employer. Employers should report according to the filing frequency as instructed by the Mississippi Department of Revenue. A return must be filed for every filing period even if no tax is due. Electronic reporting through Taxpayer Access Point (TAP) is mandatory for employers submitting 25 or more W-2s or 1099s.

All employers, regardless of the number of W-2s or 1099s, are encouraged to utilize TAP. To access TAP, go to our website at www.dor.ms.gov.

For paper filers (less than 25 W-2s or 1099s) who do not have internet access, you should use the preaddressed coupons, Form 89-105, that will be mailed by the Department of Revenue. If the coupons are lost or not received, please notify the Department of Revenue and replacement forms will be immediately mailed. Should it be necessary to submit withholding tax without a preaddressed coupon, the employer's name, current mailing address, account number and the period covered by the remittance must appear on the furnished blank return.

The last monthly or quarterly return for any employer who ceases to do business or who ceases to be subject to the requirements of withholding shall be marked "Final Return".

15. CORRECTING MISTAKES - AMENDED RETURNS

If an incorrect amount of income tax withholding is paid to the Department of Revenue, an amended return must be filed and any difference paid. A taxpayer can amend their return on TAP or mark the amended check box on the paper return.

16. PAYMENT OF INCOME TAX WITHHELD

After the close of each calendar month or quarter, every employer must remit the full amount of the Mississippi income tax withheld with his monthly/quarterly return to the Mississippi Department of Revenue. See the *Calendar of Employer's Duties* on page 38 (back page of this booklet) for the due date of returns.

The amount of income tax withheld by an employer is by law deemed to be held in trust for the State of Mississippi.

Penalties: A penalty of the amount due is imposed for failure to withhold, late filing of the monthly/quarterly report and/or payment of the income tax. The standard penalty rate is 10%. The withholding statutes provide criminal penalties for willful failure to or refusal to withhold, make returns, and/or remit the amounts due to be withheld.

Interest: Interest at the rate of ½% per month accrues on all delinquent tax.

Personal Liability of Employers: Any employer who fails to withhold or to pay to the Commissioner any sums required to be withheld shall be personally and individually liable for such amounts, and the Commissioner is required to assess the same against the employer, together with interest and penalty.

C. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

Provision is made in the Single Individuals payroll tables (Tables A) for claiming personal and additional exemptions up to $18,000.00.

Provision is made in the Head-of-Family Individuals payroll tables (Tables B) for claiming personal and additional exemptions up to $23,000.00.

Provision is made in the Married Individuals (spouse not employed) payroll tables (Tables C) for claiming personal and additional exemptions up to $25,500.00.

Provision is made in the Married Individuals (both spouses employed) payroll tables (Tables D) for claiming personal and additional exemptions up to $25,000.00.

For an employee whose personal and additional exemptions claimed exceed the amount in the appropriate tables (Tables A, B, C, or D), the employee's income should be annualized (gross pay for the pay period multiplied by the number of pay periods in the calendar year), subtract the personal and additional exemptions claimed by the employee on his exemption certificate plus the standard deduction of $2,300.00 for single individuals, $3,400.00 for head-of-family individuals, $4,600.00 for married individuals (spouse not employed), or $2,300.00 for married individuals (both spouses employed), computing the tax and dividing the result by the number of payroll periods of the year. The result will be the amount to be withheld for each payroll period.

18. RECEIPTS FOR EMPLOYEES

By January 31 of each year, employers must give to each employee two copies of the Mississippi *Wage and Tax Statement* showing total wages and the amount, if any, of the Mississippi income tax withheld for the preceding calendar year. Employers may use the Federal Form W-2 combination packet containing federal and state withholding forms or a purchased combination packet of federal and state forms.

A *Wage and Tax Statement* must be furnished to each terminated employee within thirty (30) days of the date of termination.

If it becomes necessary to correct a Wage and Withholding Tax Statement after it has been given to an employee, a corrected statement must be issued to the employee if there is a change in Mississippi withholding. The corrected statement must also be submitted to the Department of Revenue in the same format as the original statements were submitted.

If there is an adjustment due the employer on the corrected statement (where he is required to refund to the employee), corrected statements should be clearly marked "Corrected by Employer". The statement given initially to the employee must be transmitted to the Department of Revenue with a letter describing the adjustments.

If a *Wage and Tax Statement* is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished by the employer.

19. ANNUAL INFORMATION RETURN

An Annual Information Return, Form 89-140, must be filed with each return type submitted on paper (less than 25). Review instructions on page 38 and on the Form 89-140 for the due dates. If the date falls on a weekend, the due date is the following Monday.

Failure to file the Annual Information Return will result in a minimum penalty of $250.00.

Employers operating on a fiscal-year basis must file monthly/quarterly reports, an annual information return (only if paper filing less than 25), and withholding statements on a calendar-year basis.

20. ELECTRONIC REPORTING

By January 1 of each year, the reporting requirements are reviewed and may be updated. As of January 1, 2013, the requirements below should be followed until superseded. Please check our webpage for any updates before relying on these requirements.

Taxpayer Access Point (TAP) is required to be used to file Mississippi wage statements and/or information returns with the Mississippi Department of Revenue if **ANY** of the following conditions apply:

1. Taxpayer is required to file wage statements, W-2Gs or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements,
2. Employer filing 25 or more W-2s,
3. Taxpayer has 25 or more 1099s to be submitted,
4. Taxpayer used a single payroll service provider for the entire calendar year,
5. An employee leasing company provided personnel to any business within Mississippi.

Check our website for uploading of the various types of W-2s and 1099s.

Electronic format for W-2 information must be in accordance with the Social Security Administration, Office of Systems Requirements and EFW2. The "RS" record must be used for reporting state information.

The layout for the W-2Gs and various 1099s will be the same as described in the Federal Publication 1220. For more information concerning 1099s, see the section INFORMATION AT SOURCE REPORTS.

You may be subject to penalties if you do not file as required. The penalty for not filing required wage statements is $25 per statement. The penalty for not filing electronically as required is $25 for the first instance of non- compliance and $500 for each additional instance.

Those who are not required above to file electronically are encouraged to do so, instead of filing paper forms. To access TAP and submit returns electronically, visit our website at www.dor.ms.gov.

Check our website for current year instructions concerning electronic filing. The submitting of wage and tax data to the State of Mississippi electronically does not relieve the employer of furnishing adequate copies of Federal Forms W-2s to its employees and 1099s to whom monies were paid during the year. Wage and tax data are due to employees by January 31 of each year.

The State of Mississippi participates in the Combined Federal/State Reporting Program. 1099s from which Mississippi tax was withheld must be reported directly to the Department of Revenue. For reporting to Mississippi on the Combined Program, you may furnish a copy of the federal consent form.

21. INFORMATION AT SOURCE REPORTS

Information at source reports on interest, rents, premiums, annuities, dividends, remunerations, emoluments, etc. other than salaries or wages are required to be reported on Federal Form 1099 no later than February 28th of the following year. The various Federal Forms 1099 will be acceptable to the extent that an information return is required under Mississippi law. The reporting of 1099 information is required if payments exceed $600.00.

Federal Form 1099 is not to be used by an employer actively registered for withholding to report salaries or wages of any type. The registered employer will use Wage and Tax Statement Federal Form W-2 to report all salaries and wages, even though no withholding is required with respect to certain employees. Likewise, inactive employers or employers not registered for withholding (due to non-liability for withholding) may use Wage and Tax Statements Form W-2 for reporting information at source where required by statute (wages in excess of $3,000).

22. RECORDS TO BE KEPT

Every employer subject to the requirements of withholding income tax described in this booklet and as provided by statute is required to keep all pertinent records available for inspection by agents of the Mississippi Department of Revenue for a period of at least three (3) years after the date of the filing of the annual information return or payment of income tax for the final month or quarter of the year, whichever is later.

Form 89-350-18-1-1-000 (Rev. 08/19)

MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name ______________________ **SSN** ______________

Employee's Residence

______________ Number and Street ______________ City or Town ______ State ______ Zip Code

	CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION		
	Marital Status	**Personal Exemption Allowed**	**Amount Claimed**
EMPLOYEE: **File this form with your employer.** Otherwise, you must withhold Mississippi income tax from the full amount of your wages.	**1. Single**	☐ Enter $6,000 as exemption . . . . ►	$
	2. Marital Status (Check One)	(a) ☐ Spouse **NOT** employed: Enter $12,000 ►	$
		(b) ☐ Spouse **IS** employed: Enter that part of $12,000 claimed by you in multiples of $500. See instructions 2(b) below. ►	$
	3. Head of Family	☐ Enter $9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c) and 2(d) below . . . . ►	$
EMPLOYER: **Keep this certificate with your records.** If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised.	**4. Dependents** Number Claimed ______	You may claim $1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. * A head of family may claim $1,500 for each dependent excluding the one which qualifies you as head of family. Multiply number of dependents claimed by you by $1,500. Enter amount claimed...►	$
	5. Age and blindness	• Age 65 or older ☐ Husband ☐ Wife ☐ Single • Blind ☐ Husband ☐ Wife ☐ Single Multiply the number of blocks checked by $1,500. Enter the amount claimed . . . . . ► * **Note:** No exemption allowed for age or blindness for dependents.	$
	6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5... ►		$
	7. Additional dollar amount of withholding per pay period if agreed to by your employer . . . . ►		$
Military Spouses Residency Relief Act Exemption from Mississippi Withholding	8. If you meet the conditions set forth under the Service Member Civil Relief, as amended by the Military Spouses Residency Relief Act, and have no Mississippi tax liability, write **"Exempt"** on Line 8. You must attach a copy of the Federal Form DD-2058 and a copy of your Military Spouse ID Card to this form so your employer can validate the exemption claim.. ►		______

I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

Employee's Signature: ______________________ **Date:** ______________

INSTRUCTIONS

1. The personal exemptions allowed:

(a) Single Individuals	$ 6,000	(d) Dependents	$1,500
(b) Married Individuals (Jointly)	$12,000	(e) Age 65 and Over	$1,500
(c) Head of family	$9,500	(f) Blindness	$1,500

2. Claiming personal exemptions:

(a) Single Individuals enter $6,000 on Line 1.

(b) Married individuals are allowed a joint exemption of $12,000.

If the spouse is not employed, enter $12,000 on Line 2(a). If the spouse is employed, the exemption of $12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of $500. For example, the taxpayer may claim $6,500 and the spouse claims $5,500; or the taxpayer may claim $8,000 and the spouse claims $4,000. The total claimed by the taxpayer and spouse may not exceed $12,000. Enter amount claimed by you on Line 2(b).

(c) Head of Family

A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter $9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).

(d) An additional exemption of $1,500 may generally be claimed for each dependent of the taxpayer. A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but **should not** include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.

(e) An additional exemption of $1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the **age of 65** before the close of the taxable year. No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.

(f) An additional exemption of $1,500 may be claimed by either taxpayer or spouse or both if either or both are **blind**. No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by $1,500 and enter amount of exemption claimed.

3. Total Exemption Claimed:
Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.

4. **A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.**

5. **PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.**

6. **IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENIFIT OF EXEMPTION.**

To comply with the Military Spouse Residency Relief Act (PL111-97) signed on November 11, 2009.

DAILY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000							
		The amount of tax to be withheld is:																
32	34							Multiply the amount in this table by the number of days in the period.										
34	36	1																
36	38	1																
38	40	1																
40	42	1																
42	44	1																
44	46	1																
46	48	1																
48	50	1																
50	52	1																
52	54	1																
54	56	1																
56	58	1																
58	60	2	1															
60	62	2	1															
62	64	2	1															
64	66	2	1	1														
66	68	2	1	1														
68	70	2	1	1														
70	72	2	1	1	1													
72	74	2	1	1	1													
74	76	2	1	1	1													
76	78	2	1	1	1	1												
78	80	3	1	1	1	1												
80	82	3	2	1	1	1	1											
82	84	3	2	1	1	1	1											
84	86	3	2	1	1	1	1											
86	88	3	2	2	1	1	1	1										
88	90	3	2	2	1	1	1	1										
90	92	3	2	2	1	1	1	1										
92	94	3	2	2	2	1	1	1	1									
94	96	3	2	2	2	1	1	1	1									
96	98	3	2	2	2	1	1	1	1									
98	100	4	2	2	2	2	1	1	1	1								
100	102	4	3	2	2	2	1	1	1	1								
102	104	4	3	2	2	2	1	1	1	1								
104	106	4	3	2	2	2	2	1	1	1	1							
106	108	4	3	3	2	2	2	1	1	1	1							
108	110	4	3	3	2	2	2	1	1	1	1							
110	112	4	3	3	2	2	2	2	1	1	1							
112	114	4	3	3	3	2	2	2	1	1	1							
114	116	4	3	3	3	2	2	2	2	1	1							
116	118	4	3	3	3	2	2	2	2	1	1							
118	120	5	3	3	3	3	2	2	2	1	1							
120	122	5	4	3	3	3	2	2	2	2	1							
122	124	5	4	3	3	3	2	2	2	2	1							
124	126	5	4	3	3	3	3	2	2	2	1							
126	128	5	4	4	3	3	3	2	2	2	2							
128	130	5	4	4	3	3	3	2	2	2	2							
130	132	5	4	4	3	3	3	3	2	2	2							
132	134	5	4	4	4	3	3	3	2	2	2							
134	136	5	4	4	4	3	3	3	3	2	2							
136	138	5	4	4	4	3	3	3	3	2	2							
138	140	6	4	4	4	4	3	3	3	2	2							
140	142	6	5	4	4	4	3	3	3	3	2							
142	144	6	5	4	4	4	3	3	3	3	2							
144	146	6	5	4	4	4	4	3	3	3	2							
146	148	6	5	5	4	4	4	3	3	3	3							
148	150	6	5	5	4	4	4	3	3	3	3							
150	152	6	5	5	4	4	4	4	3	3	3							
152	154	6	5	5	5	4	4	4	3	3	3							
154	156	6	5	5	5	4	4	4	4	3	3							
156	158	6	5	5	5	4	4	4	4	3	3							
158	160	7	5	5	5	5	4	4	4	3	3							
160	162	7	6	5	5	5	4	4	4	4	3							
162	164	7	6	5	5	5	4	4	4	4	3							
164	166	7	6	5	5	5	5	4	4	4	3							
166	168	7	6	6	5	5	5	4	4	4	4							
168	170	7	6	6	5	5	5	4	4	4	4							
170	172	7	6	6	5	5	5	5	4	4	4							
172	174	7	6	6	6	5	5	5	4	4	4							
174	176	7	6	6	6	5	5	5	5	4	4							
176	178	7	6	6	6	5	5	5	5	4	4							
178	180	8	6	6	6	6	5	5	5	4	4							
180	182	8	7	6	6	6	5	5	5	5	4							
182	184	8	7	6	6	6	5	5	5	5	4							
184	186	8	7	6	6	6	6	5	5	5	4							
186	188	8	7	7	6	6	6	5	5	5	5							
188	190	8	7	7	6	6	6	5	5	5	5							
190	192	8	7	7	6	6	6	6	5	5	5							
192	194	8	7	7	7	6	6	6	5	5	5							
194	196	8	7	7	7	6	6	6	6	5	5							
196	198	8	7	7	7	6	6	6	6	5	5							
198	200	9	7	7	7	7	6	6	6	5	5							
200	202	9	8	7	7	7	6	6	6	6	5							
202	204	9	8	7	7	7	6	6	6	6	5							
204	206	9	8	7	7	7	7	6	6	6	5							

DAILY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:										
AT LEAST	BUT LESS THAN	0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000
		The amount of tax to be withheld is:										
40	42	1										
42	44	1										
44	46	1										
46	48	1										
48	50	1										
50	52	1										
52	54	1										
54	56	1										
56	58	1										
58	60	1										
60	62	1										
62	64	2										
64	66	2										
66	68	2										
68	70	2										
70	72	2										
72	74	2										
74	76	2										
76	78	2	1									
78	80	2	1									
80	82	2	1									
82	84	3	1	1								
84	86	3	1	1								
86	88	3	1	1								
88	90	3	1	1	1							
90	92	3	1	1	1							
92	94	3	1	1	1	1						
94	96	3	1	1	1	1						
96	98	3	1	1	1	1						
98	100	3	2	1	1	1	1					
100	102	3	2	1	1	1	1					
102	104	4	2	1	1	1	1					
104	106	4	2	2	1	1	1	1				
106	108	4	2	2	1	1	1	1				
108	110	4	2	2	1	1	1	1				
110	112	4	2	2	2	1	1	1	1			
112	114	4	2	2	2	1	1	1	1			
114	116	4	2	2	2	1	1	1	1			
116	118	4	2	2	2	2	1	1	1	1		
118	120	4	3	2	2	2	1	1	1	1		
120	122	4	3	2	2	2	1	1	1	1		
122	124	5	3	2	2	2	2	1	1	1	1	
124	126	5	3	3	2	2	2	1	1	1	1	
126	128	5	3	3	2	2	2	2	1	1	1	
128	130	5	3	3	2	2	2	2	1	1	1	1
130	132	5	3	3	3	2	2	2	1	1	1	1
132	134	5	3	3	3	2	2	2	2	1	1	1
134	136	5	3	3	3	2	2	2	2	1	1	1
136	138	5	3	3	3	3	2	2	2	1	1	1
138	140	5	4	3	3	3	2	2	2	2	1	1
140	142	5	4	3	3	3	2	2	2	2	1	1
142	144	6	4	3	3	3	3	2	2	2	1	1
144	146	6	4	4	3	3	3	2	2	2	2	1
146	148	6	4	4	3	3	3	3	2	2	2	1
148	150	6	4	4	3	3	3	3	2	2	2	1
150	152	6	4	4	4	3	3	3	2	2	2	2
152	154	6	4	4	4	3	3	3	3	2	2	2
154	156	6	4	4	4	3	3	3	3	2	2	2
156	158	6	4	4	4	4	3	3	3	2	2	2
158	160	6	5	4	4	4	3	3	3	3	2	2
160	162	6	5	4	4	4	3	3	3	3	2	2
162	164	7	5	4	4	4	4	3	3	3	2	2
164	166	7	5	5	4	4	4	3	3	3	3	2
166	168	7	5	5	4	4	4	4	3	3	3	2
168	170	7	5	5	4	4	4	4	3	3	3	2
170	172	7	5	5	5	4	4	4	3	3	3	3
172	174	7	5	5	5	4	4	4	4	3	3	3
174	176	7	5	5	5	4	4	4	4	3	3	3
176	178	7	5	5	5	5	4	4	4	3	3	3
178	180	7	6	5	5	5	4	4	4	4	3	3
180	182	7	6	5	5	5	4	4	4	4	3	3
182	184	8	6	5	5	5	5	4	4	4	3	3
184	186	8	6	6	5	5	5	4	4	4	4	3
186	188	8	6	6	5	5	5	5	4	4	4	3
188	190	8	6	6	5	5	5	5	4	4	4	3
190	192	8	6	6	6	5	5	5	4	4	4	4
192	194	8	6	6	6	5	5	5	5	4	4	4
194	196	8	6	6	6	5	5	5	5	4	4	4
196	198	8	6	6	6	6	5	5	5	4	4	4
198	200	8	7	6	6	6	5	5	5	5	4	4
200	202	8	7	6	6	6	5	5	5	5	4	4
202	204	9	7	6	6	6	6	5	5	5	4	4
204	206	9	7	7	6	6	6	5	5	5	5	4
206	208	9	7	7	6	6	6	6	5	5	5	4
208	210	9	7	7	6	6	6	6	5	5	5	4

Multiply the amount in this table by the number of days in the period.

DAILY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:										
AT LEAST	BUT LESS THAN	0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500
		The amount of tax to be withheld is:										
44	46	1										
46	48	1										
48	50	1										
50	52	1										
52	54	1										
54	56	1										
56	58	1										
58	60	1										
60	62	1										
62	64	1										
64	66	1										
66	68	2										
68	70	2										
70	72	2										
72	74	2										
74	76	2										
76	78	2										
78	80	2										
80	82	2										
82	84	2										
84	86	2										
86	88	3										
88	90	3										
90	92	3	1									
92	94	3	1									
94	96	3	1									
96	98	3	1	1								
98	100	3	1	1								
100	102	3	1	1								
102	104	3	1	1	1							
104	106	3	1	1	1							
106	108	4	1	1	1							
108	110	4	1	1	1	1						
110	112	4	1	1	1	1						
112	114	4	2	1	1	1	1					
114	116	4	2	1	1	1	1					
116	118	4	2	1	1	1	1					
118	120	4	2	2	1	1	1	1				
120	122	4	2	2	1	1	1	1				
122	124	4	2	2	1	1	1	1				
124	126	4	2	2	2	1	1	1	1			
126	128	5	2	2	2	1	1	1	1			
128	130	5	2	2	2	1	1	1	1			
130	132	5	2	2	2	2	1	1	1	1		
132	134	5	3	2	2	2	1	1	1	1		
134	136	5	3	2	2	2	1	1	1	1		
136	138	5	3	2	2	2	2	1	1	1	1	
138	140	5	3	3	2	2	2	1	1	1	1	
140	142	5	3	3	2	2	2	1	1	1	1	
142	144	5	3	3	2	2	2	2	1	1	1	1
144	146	5	3	3	3	2	2	2	1	1	1	1
146	148	6	3	3	3	2	2	2	2	1	1	1
148	150	6	3	3	3	2	2	2	2	1	1	1
150	152	6	3	3	3	3	2	2	2	1	1	1
152	154	6	4	3	3	3	2	2	2	2	1	1
154	156	6	4	3	3	3	2	2	2	2	1	1
156	158	6	4	3	3	3	3	2	2	2	1	1
158	160	6	4	4	3	3	3	2	2	2	2	1
160	162	6	4	4	3	3	3	2	2	2	2	1
162	164	6	4	4	3	3	3	3	2	2	2	1
164	166	6	4	4	4	3	3	3	2	2	2	2
166	168	7	4	4	4	3	3	3	3	2	2	2
168	170	7	4	4	4	3	3	3	3	2	2	2
170	172	7	4	4	4	4	3	3	3	2	2	2
172	174	7	5	4	4	4	3	3	3	3	2	2
174	176	7	5	4	4	4	3	3	3	3	2	2
176	178	7	5	4	4	4	4	3	3	3	2	2
178	180	7	5	5	4	4	4	3	3	3	3	2
180	182	7	5	5	4	4	4	3	3	3	3	2
182	184	7	5	5	4	4	4	4	3	3	3	2
184	186	7	5	5	5	4	4	4	3	3	3	3
186	188	8	5	5	5	4	4	4	4	3	3	3
188	190	8	5	5	5	4	4	4	4	3	3	3
190	192	8	5	5	5	5	4	4	4	3	3	3
192	194	8	6	5	5	5	4	4	4	4	3	3
194	196	8	6	5	5	5	4	4	4	4	3	3
196	198	8	6	5	5	5	5	4	4	4	3	3
198	200	8	6	6	5	5	5	4	4	4	4	3
200	202	8	6	6	5	5	5	4	4	4	4	3
202	204	8	6	6	5	5	5	5	4	4	4	3
204	206	8	6	6	6	5	5	5	4	4	4	4
206	208	9	6	6	6	5	5	5	5	4	4	4
208	210	9	6	6	6	5	5	5	5	4	4	4
210	212	9	6	6	6	6	5	5	5	4	4	4
212	214	9	7	6	6	6	5	5	5	5	4	4

Multiply the amount in this table by the number of days in the period.

DAILY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
		The amount of tax to be withheld is:																
42	44							Multiply the amount in this table by the number of days in the period.										
44	46	1																
46	48	1	1															
48	50	1	1	1														
50	52	1	1	1	1													
52	54	1	1	1	1	1												
54	56	1	1	1	1	1	1											
56	58	1	1	1	1	1	1	1										
58	60	1	1	1	1	1	1	1	1									
60	62	1	1	1	1	1	1	1	1	1	1							
62	64	1	1	1	1	1	1	1	1	1	1	1						
64	66	1	1	1	1	1	1	1	1	1	1	1	1					
66	68	2	1	1	1	1	1	1	1	1	1	1	1	1				
68	70	2	2	1	1	1	1	1	1	1	1	1	1	1	1			
70	72	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1		
72	74	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	
74	76	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
76	78	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
78	80	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
80	82	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
82	84	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
84	86	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
86	88	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
88	90	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
90	92	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
92	94	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
94	96	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
96	98	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
98	100	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
100	102	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
102	104	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
104	106	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
106	108	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
108	110	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
110	112	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
112	114	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
114	116	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
116	118	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
118	120	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
120	122	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
122	124	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
124	126	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
126	128	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
128	130	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
130	132	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
132	134	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
134	136	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
136	138	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
138	140	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
140	142	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
142	144	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
144	146	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
146	148	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
148	150	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
150	152	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
152	154	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
154	156	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
156	158	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
158	160	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
160	162	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
162	164	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
164	166	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
166	168	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
168	170	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
170	172	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
172	174	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
174	176	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5
176	178	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6
178	180	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
180	182	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
182	184	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
184	186	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
186	188	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
188	190	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
190	192	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
192	194	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
194	196	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6
196	198	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7
198	200	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
200	202	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
202	204	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7
204	206	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7

DAILY PAYROLL PERIOD

Multiply the amount in this table by the number of days in the period.

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
		The amount of tax to be withheld is:																
74	76																	
76	78	1																
78	80	1	1															
80	82	1	1	1														
82	84	1	1	1	1													
84	86	1	1	1	1	1												
86	88	1	1	1	1	1	1											
88	90	1	1	1	1	1	1	1										
90	92	1	1	1	1	1	1	1	1									
92	94	1	1	1	1	1	1	1	1	1								
94	96	1	1	1	1	1	1	1	1	1	1							
96	98	1	1	1	1	1	1	1	1	1	1	1						
98	100	2	1	1	1	1	1	1	1	1	1	1	1					
100	102	2	2	1	1	1	1	1	1	1	1	1	1	1				
102	104	2	2	2	1	1	1	1	1	1	1	1	1	1	1			
104	106	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1		
106	108	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	
108	110	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
110	112	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
112	114	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
114	116	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
116	118	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
118	120	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
120	122	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
122	124	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
124	126	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
126	128	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
128	130	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1
130	132	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
132	134	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
134	136	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
136	138	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
138	140	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
140	142	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
142	144	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
144	146	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
146	148	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
148	150	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
150	152	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
152	154	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
154	156	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
156	158	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
158	160	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
160	162	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
162	164	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
164	166	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
166	168	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3
168	170	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
170	172	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
172	174	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
174	176	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
176	178	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
178	180	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
180	182	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
182	184	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
184	186	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
186	188	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
188	190	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
190	192	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
192	194	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
194	196	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
196	198	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
198	200	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
200	202	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
202	204	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
204	206	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
206	208	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
208	210	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
210	212	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
212	214	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
214	216	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
216	218	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
218	220	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
220	222	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
222	224	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
224	226	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
226	228	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6
228	230	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6
230	232	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
232	234	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
234	236	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7
236	238	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7

DAILY PAYROLL PERIOD

Multiply the amount in this table by the number of days in the period.

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
		The amount of tax to be withheld is:																
110	112	1	1															
112	114	1	1	1														
114	116	1	1	1	1													
116	118	1	1	1	1	1												
118	120	1	1	1	1	1	1											
120	122	1	1	1	1	1	1	1										
122	124	1	1	1	1	1	1	1	1									
124	126	1	1	1	1	1	1	1	1	1								
126	128	1	1	1	1	1	1	1	1	1	1							
128	130	1	1	1	1	1	1	1	1	1	1	1						
130	132	1	1	1	1	1	1	1	1	1	1	1	1					
132	134	2	1	1	1	1	1	1	1	1	1	1	1	1				
134	136	2	2	1	1	1	1	1	1	1	1	1	1	1	1			
136	138	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1		
138	140	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	
140	142	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
142	144	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
144	146	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
146	148	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
148	150	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
150	152	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
152	154	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
154	156	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
156	158	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
158	160	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
160	162	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
162	164	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
164	166	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
166	168	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
168	170	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
170	172	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
172	174	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
174	176	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
176	178	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
178	180	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
180	182	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
182	184	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
184	186	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
186	188	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
188	190	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
190	192	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
192	194	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
194	196	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
196	198	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
198	200	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3
200	202	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
202	204	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
204	206	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
206	208	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
208	210	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
210	212	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
212	214	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
214	216	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4
216	218	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4
218	220	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4
220	222	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
222	224	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
224	226	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
226	228	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
228	230	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
230	232	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
232	234	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
234	236	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5
236	238	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5
238	240	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5
240	242	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5
242	244	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6
244	246	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
246	248	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
248	250	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
250	252	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
252	254	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
254	256	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6
256	258	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6
258	260	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6
260	262	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6
262	264	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7
264	266	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
266	268	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7
268	270	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7

TABLE A - SINGLE

WEEKLY PAYROLL PERIOD

EFFECTIVE JANUARY 1, 2020

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:									
AT LEAST	BUT LESS THAN	0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000
		The amount of tax to be withheld is:									
110	120										
120	130	1									
130	140	1									
140	150	1									
150	160	2									
160	170	2									
170	180	3									
180	190	3									
190	200	3									
200	210	4									
210	220	4									
220	230	5									
230	240	5	1								
240	250	5	1								
250	260	6	1								
260	270	6	2	1							
270	280	7	2	1							
280	290	7	2	1							
290	300	8	3	2	1						
300	310	8	3	2	1						
310	320	9	4	2	1						
320	330	9	4	3	2	1					
330	340	10	4	3	2	1					
340	350	10	5	4	2	1					
350	360	11	5	4	3	2	1				
360	370	11	6	4	3	2	1				
370	380	12	6	5	4	2	1				
380	390	12	7	5	4	3	2	1			
390	400	13	7	6	4	3	2	1			
400	410	13	8	6	5	4	3	1			
410	420	14	8	7	5	4	3	2	1		
420	430	14	9	7	6	4	3	2	1		
430	440	15	9	8	6	5	4	3	1		
440	450	15	10	8	7	5	4	3	2	1	
450	460	16	10	9	7	6	5	3	2	1	
460	470	16	11	9	8	6	5	4	3	1	1
470	480	17	11	10	8	7	5	4	3	2	1
480	490	17	12	10	9	7	6	5	3	2	1
490	500	18	12	11	9	8	6	5	4	3	1
500	510	18	13	11	10	8	7	5	4	3	2
510	520	19	13	12	10	9	7	6	5	3	2
520	530	19	14	12	11	9	8	6	5	4	3
530	540	20	14	13	11	10	8	7	6	4	3
540	550	20	15	13	12	10	9	7	6	5	3
550	560	21	15	14	12	11	9	8	7	5	4
560	570	21	16	14	13	11	10	8	7	6	4
570	580	22	16	15	13	12	10	9	8	6	5
580	590	22	17	15	14	12	11	9	8	7	5
590	600	23	17	16	14	13	11	10	9	7	6
600	610	23	18	16	15	13	12	10	9	8	6
610	620	24	18	17	15	14	12	11	10	8	7
620	630	24	19	17	16	14	13	11	10	9	7
630	640	25	19	18	16	15	13	12	11	9	8
640	650	25	20	18	17	15	14	12	11	10	8
650	660	26	20	19	17	16	14	13	12	10	9
660	670	26	21	19	18	16	15	13	12	11	9
670	680	27	21	20	18	17	15	14	13	11	10
680	690	27	22	20	19	17	16	14	13	12	10
690	700	28	22	21	19	18	16	15	14	12	11
700	710	28	23	21	20	18	17	15	14	13	11
710	720	29	23	22	20	19	17	16	15	13	12
720	730	29	24	22	21	19	18	16	15	14	12
730	740	30	24	23	21	20	18	17	16	14	13
740	750	30	25	23	22	20	19	17	16	15	13
750	760	31	25	24	22	21	19	18	17	15	14
760	770	31	26	24	23	21	20	18	17	16	14
770	780	32	26	25	23	22	20	19	18	16	15
780	790	32	27	25	24	22	21	19	18	17	15
790	800	33	27	26	24	23	21	20	19	17	16
800	810	33	28	26	25	23	22	20	19	18	16
810	820	34	28	27	25	24	22	21	20	18	17
820	830	34	29	27	26	24	23	21	20	19	17
830	840	35	29	28	26	25	23	22	21	19	18
840	850	35	30	28	27	25	24	22	21	20	18
850	860	36	30	29	27	26	24	23	22	20	19
860	870	36	31	29	28	26	25	23	22	21	19
870	880	37	31	30	28	27	25	24	23	21	20
880	890	37	32	30	29	27	26	24	23	22	20
890	900	38	32	31	29	28	26	25	24	22	21
900	910	38	33	31	30	28	27	25	24	23	21
910	920	39	33	32	30	29	27	26	25	23	22
920	930	39	34	32	31	29	28	26	25	24	22
930	940	40	34	33	31	30	28	27	26	24	23
940	950	40	35	33	32	30	29	27	26	25	23
950	960	41	35	34	32	31	29	28	27	25	24

TABLE B - HEAD OF FAMILY

WEEKLY PAYROLL PERIOD

EFFECTIVE JANUARY 1, 2020

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000						
		The amount of tax to be withheld is:																
130	140																	
140	150	1																
150	160	1																
160	170	1																
170	180	2																
180	190	2																
190	200	2																
200	210	3																
210	220	3																
220	230	4																
230	240	4																
240	250	4																
250	260	5																
260	270	5																
270	280	6																
280	290	6																
290	300	7																
300	310	7																
310	320	8																
320	330	8	1															
330	340	9	1															
340	350	9	1															
350	360	10	2	1														
360	370	10	2	1														
370	380	11	2	1														
380	390	11	3	2	1													
390	400	12	3	2	1													
400	410	12	4	2	1													
410	420	13	4	3	2	1												
420	430	13	4	3	2	1												
430	440	14	5	4	2	1												
440	450	14	5	4	3	2	1											
450	460	15	6	4	3	2	1											
460	470	15	6	5	4	3	1											
470	480	16	7	5	4	3	2	1										
480	490	16	7	6	4	3	2	1										
490	500	17	8	6	5	4	3	1										
500	510	17	8	7	5	4	3	2	1									
510	520	18	9	7	6	5	3	2	1									
520	530	18	9	8	6	5	4	3	1	1								
530	540	19	10	8	7	5	4	3	2	1								
540	550	19	10	9	7	6	5	3	2	1								
550	560	20	11	9	8	6	5	4	3	2	1							
560	570	20	11	10	8	7	5	4	3	2	1							
570	580	21	12	10	9	7	6	5	3	2	1							
580	590	21	12	11	9	8	6	5	4	3	2	1						
590	600	22	13	11	10	8	7	6	4	3	2	1						
600	610	22	13	12	10	9	7	6	5	4	2	1						
610	620	23	14	12	11	9	8	7	5	4	3	2						
620	630	23	14	13	11	10	8	7	6	4	3	2						
630	640	24	15	13	12	10	9	8	6	5	4	2						
640	650	24	15	14	12	11	9	8	7	5	4	3						
650	660	25	16	14	13	11	10	9	7	6	4	3						
660	670	25	16	15	13	12	10	9	8	6	5	4						
670	680	26	17	15	14	12	11	10	8	7	5	4						
680	690	26	17	16	14	13	11	10	9	7	6	4						
690	700	27	18	16	15	13	12	11	9	8	6	5						
700	710	27	18	17	15	14	12	11	10	8	7	5						
710	720	28	19	17	16	14	13	12	10	9	7	6						
720	730	28	19	18	16	15	13	12	11	9	8	6						
730	740	29	20	18	17	15	14	13	11	10	8	7						
740	750	29	20	19	17	16	14	13	12	10	9	7						
750	760	30	21	19	18	16	15	14	12	11	9	8						
760	770	30	21	20	18	17	15	14	13	11	10	8						
770	780	31	22	20	19	17	16	15	13	12	10	9						
780	790	31	22	21	19	18	16	15	14	12	11	9						
790	800	32	23	21	20	18	17	16	14	13	11	10						
800	810	32	23	22	20	19	17	16	15	13	12	10						
810	820	33	24	22	21	19	18	17	15	14	12	11						
820	830	33	24	23	21	20	18	17	16	14	13	11						
830	840	34	25	23	22	20	19	18	16	15	13	12						
840	850	34	25	24	22	21	19	18	17	15	14	12						
850	860	35	26	24	23	21	20	19	17	16	14	13						
860	870	35	26	25	23	22	20	19	18	16	15	13						
870	880	36	27	25	24	22	21	20	18	17	15	14						
880	890	36	27	26	24	23	21	20	19	17	16	14						
890	900	37	28	26	25	23	22	21	19	18	16	15						
900	910	37	28	27	25	24	22	21	20	18	17	15						
910	920	38	29	27	26	24	23	22	20	19	17	16						
920	930	38	29	28	26	25	23	22	21	19	18	16						
930	940	39	30	28	27	25	24	23	21	20	18	17						
940	950	39	30	29	27	26	24	23	22	20	19	17						
950	960	40	31	29	28	26	25	24	22	21	19	18						
960	970	40	31	30	28	27	25	24	23	21	20	18						
970	980	41	32	30	29	27	26	25	23	23	22	20	19					

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500						
		The amount of tax to be withheld is:																
150	160																	
160	170	1																
170	180	1																
180	190	1																
190	200	2																
200	210	2																
210	220	2																
220	230	3																
230	240	3																
240	250	4																
250	260	4																
260	270	4																
270	280	5																
280	290	5																
290	300	6																
300	310	6																
310	320	7																
320	330	7																
330	340	8																
340	350	8																
350	360	9																
360	370	9																
370	380	10																
380	390	10																
390	400	11	1															
400	410	11	1															
410	420	12	1															
420	430	12	2	1														
430	440	13	2	1														
440	450	13	2	1														
450	460	14	3	2	1													
460	470	14	3	2	1													
470	480	15	4	2	1													
480	490	15	4	3	2	1												
490	500	16	4	3	2	1												
500	510	16	5	4	2	1												
510	520	17	5	4	3	2	1											
520	530	17	6	4	3	2	1											
530	540	18	6	5	4	2	1											
540	550	18	7	5	4	3	2	1										
550	560	19	7	6	4	3	2	1										
560	570	19	8	6	5	4	3	1										
570	580	20	8	7	5	4	3	2	1									
580	590	20	9	7	6	4	3	2	1									
590	600	21	9	8	6	5	4	3	1									
600	610	21	10	8	7	5	4	3	2	1								
610	620	22	10	9	7	6	5	3	2	1								
620	630	22	11	9	8	6	5	4	3	1	1							
630	640	23	11	10	8	7	5	4	3	2	1							
640	650	23	12	10	9	7	6	5	3	2	1							
650	660	24	12	11	9	8	6	5	4	3	2	1						
660	670	24	13	11	10	8	7	5	4	3	2	1						
670	680	25	13	12	10	9	7	6	5	3	2	1						
680	690	25	14	12	11	9	8	6	5	4	3	2						
690	700	26	14	13	11	10	8	7	6	4	3	2						
700	710	26	15	13	12	10	9	7	6	5	4	2						
710	720	27	15	14	12	11	9	8	7	5	4	3						
720	730	27	16	14	13	11	10	8	7	6	4	3						
730	740	28	16	15	13	12	10	9	8	6	5	4						
740	750	28	17	15	14	12	11	9	8	7	5	4						
750	760	29	17	16	14	13	11	10	9	7	6	4						
760	770	29	18	16	15	13	12	10	9	8	6	5						
770	780	30	18	17	15	14	12	11	10	8	7	5						
780	790	30	19	17	16	14	13	11	10	9	7	6						
790	800	31	19	18	16	15	13	12	11	9	8	6						
800	810	31	20	18	17	15	14	12	11	10	8	7						
810	820	32	20	19	17	16	14	13	12	10	9	7						
820	830	32	21	19	18	16	15	13	12	11	9	8						
830	840	33	21	20	18	17	15	14	13	11	10	8						
840	850	33	22	20	19	17	16	14	13	12	10	9						
850	860	34	22	21	19	18	16	15	14	12	11	9						
860	870	34	23	21	20	18	17	15	14	13	11	10						
870	880	35	23	22	20	19	17	16	15	13	12	10						
880	890	35	24	22	21	19	18	16	15	14	12	11						
890	900	36	24	23	21	20	18	17	16	14	13	11						
900	910	36	25	23	22	20	19	17	16	15	13	12						
910	920	37	25	24	22	21	19	18	17	15	14	12						
920	930	37	26	24	23	21	20	18	17	16	14	13						
930	940	38	26	25	23	22	20	19	18	16	15	13						
940	950	38	27	25	24	22	21	19	18	17	15	14						
950	960	39	27	26	24	23	21	20	19	17	16	14						
960	970	39	28	26	25	23	22	20	19	18	16	15						
970	980	40	28	27	25	24	22	21	20	18	17	15						
980	990	40	29	27	26	24	23	21	20	19	17	16						
990	1,000	41	29	28	26	25	23	22	21	19	18	16						

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
		The amount of tax to be withheld is:																
160	170	1																
170	180	1	1															
180	190	1	1	1														
190	200	2	1	1	1													
200	210	2	2	1	1	1												
210	220	2	2	2	1	1	1											
220	230	3	2	2	2	1	1	1										
230	240	3	3	2	2	2	1	1	1									
240	250	4	3	3	2	2	2	1	1	1								
250	260	4	4	3	3	2	2	2	1	1	1							
260	270	4	4	4	3	3	2	2	2	1	1	1						
270	280	5	4	4	4	3	3	2	2	2	1	1	1					
280	290	5	5	4	4	4	3	3	2	2	2	1	1	1				
290	300	6	5	5	4	4	4	3	3	2	2	2	1	1	1			
300	310	6	6	5	5	4	4	4	3	3	3	2	2	1	1	1		
310	320	7	6	6	5	5	4	4	4	3	3	3	2	2	1	1	1	
320	330	7	7	6	6	5	5	4	4	4	3	3	3	2	2	1	1	1
330	340	8	7	7	6	6	5	5	4	4	4	3	3	3	2	2	1	1
340	350	8	8	7	7	6	6	5	5	4	4	4	3	3	3	2	2	1
350	360	9	8	8	7	7	6	6	5	5	5	4	4	3	3	3	2	2
360	370	9	9	8	8	7	7	6	6	5	5	5	4	4	3	3	3	2
370	380	10	9	9	8	8	7	7	6	6	5	5	5	4	4	3	3	3
380	390	10	10	9	9	8	8	7	7	6	6	5	5	5	4	4	3	3
390	400	11	10	10	9	9	8	8	7	7	6	6	5	5	5	4	4	3
400	410	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5	4	4
410	420	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5	4
420	430	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5
430	440	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5
440	450	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6
450	460	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7	6
460	470	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7
470	480	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	8	7
480	490	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	8
490	500	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	9	8
500	510	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	9
510	520	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	10	9
520	530	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	10
530	540	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	11	10
540	550	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	11
550	560	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	12	11
560	570	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	12
570	580	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	13	12
580	590	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	13
590	600	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	14	13
600	610	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	14
610	620	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	15	14
620	630	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	15
630	640	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	16	15
640	650	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	16
650	660	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	17	16
660	670	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	17
670	680	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	18	17
680	690	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	18
690	700	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	19	18
700	710	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	19
710	720	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	20	19
720	730	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	20
730	740	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	21	20
740	750	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	21
750	760	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	22	21
760	770	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	22
770	780	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	23	22
780	790	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	23
790	800	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	24	23
800	810	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	24
810	820	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	25	24
820	830	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	25
830	840	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	26	25
840	850	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	26
850	860	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	27	26
860	870	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	27
870	880	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	28	27
880	890	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	28
890	900	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	29	28
900	910	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	29
910	920	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	30	29
920	930	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	30
930	940	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	31	30
940	950	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	31
950	960	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32	32	31

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
		The amount of tax to be withheld is:																
320	330																	
330	340	1																
340	350	1	1															
350	360	1	1	1														
360	370	2	1	1	1	1												
370	380	2	2	1	1	1	1											
380	390	3	2	2	1	1	1	1										
390	400	3	3	2	2	1	1	1	1									
400	410	3	3	3	2	2	2	1	1	1								
410	420	4	3	3	3	2	2	2	1	1	1							
420	430	4	4	3	3	3	2	2	2	1	1	1						
430	440	5	4	4	3	3	3	2	2	2	1	1	1					
440	450	5	5	4	4	3	3	3	2	2	2	1	1	1				
450	460	6	5	5	4	4	4	3	3	2	2	2	1	1	1			
460	470	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1		
470	480	7	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1	
480	490	7	7	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1
490	500	8	7	7	6	6	5	5	4	4	4	3	3	2	2	2	1	1
500	510	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2	2	1
510	520	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2	2
520	530	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2
530	540	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2
540	550	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3
550	560	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3
560	570	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4
570	580	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4
580	590	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4
590	600	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5
600	610	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5
610	620	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6
620	630	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6
630	640	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7
640	650	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7
650	660	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8
660	670	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8
670	680	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9
680	690	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9
690	700	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10
700	710	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10
710	720	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11
720	730	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11
730	740	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12
740	750	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
750	760	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13
760	770	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13
770	780	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14
780	790	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14
790	800	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15
800	810	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15
810	820	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16
820	830	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16
830	840	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17
840	850	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17
850	860	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18
860	870	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18
870	880	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19
880	890	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19
890	900	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20
900	910	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20
910	920	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21
920	930	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21
930	940	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22
940	950	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
950	960	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23
960	970	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23
970	980	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24
980	990	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24
990	1,000	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25
1,000	1,010	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
1,010	1,020	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26
1,020	1,030	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26
1,030	1,040	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27
1,040	1,050	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27
1,050	1,060	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28
1,060	1,070	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28
1,070	1,080	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29
1,080	1,090	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29
1,090	1,100	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30
1,100	1,110	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30
1,110	1,120	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
		The amount of tax to be withheld is:																
490	500	1																
500	510	1	1															
510	520	1	1	1														
520	530	2	1	1	1													
530	540	2	2	1	1	1												
540	550	2	2	2	1	1	1											
550	560	3	3	2	2	1	1	1										
560	570	3	3	3	2	2	1	1	1									
570	580	4	3	3	3	2	2	1	1	1								
580	590	4	4	3	3	3	2	2	1	1	1							
590	600	4	4	4	3	3	3	2	2	1	1	1						
600	610	5	5	4	4	3	3	3	2	2	1	1	1					
610	620	5	5	5	4	4	3	3	3	2	2	1	1	1	1			
620	630	6	5	5	5	4	4	3	3	3	2	2	1	1	1	1		
630	640	6	6	5	5	5	4	4	3	3	3	2	2	1	1	1	1	
640	650	7	6	6	5	5	5	4	4	3	3	3	2	2	1	1	1	1
650	660	7	7	6	6	5	5	5	4	4	3	3	3	2	2	2	1	1
660	670	8	7	7	6	6	5	5	5	4	4	3	3	3	2	2	2	1
670	680	8	8	7	7	6	6	5	5	5	4	4	3	3	3	2	2	2
680	690	9	8	8	7	7	6	6	6	5	5	4	4	3	3	3	2	2
690	700	9	9	8	8	7	7	6	6	6	5	5	4	4	3	3	3	2
700	710	10	9	9	8	8	7	7	7	6	6	5	5	4	4	4	3	3
710	720	10	10	9	9	8	8	7	7	7	6	6	5	5	4	4	4	3
720	730	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4	4
730	740	11	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4
740	750	12	11	11	10	10	9	9	9	8	8	7	7	6	6	5	5	4
750	760	12	12	11	11	10	10	9	9	9	8	8	7	7	6	6	5	5
760	770	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6	5
770	780	13	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6
780	790	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7	6
790	800	14	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7
800	810	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	8	7
810	820	15	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	8
820	830	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8
830	840	16	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9
840	850	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10	10	9
850	860	17	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10	10
860	870	18	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11	10
870	880	18	18	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11
880	890	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12	11
890	900	19	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12
900	910	20	19	19	18	18	17	17	17	16	16	15	15	14	14	13	13	12
910	920	20	20	19	19	18	18	17	17	17	16	16	15	15	14	14	13	13
920	930	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14	13
930	940	21	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14
940	950	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15	14
950	960	22	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15
960	970	23	22	22	21	21	20	20	20	19	19	18	18	17	17	16	16	15
970	980	23	23	22	22	21	21	20	20	20	19	19	18	18	17	17	16	16
980	990	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17	16
990	1,000	24	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17
1,000	1,010	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18	18	17
1,010	1,020	25	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18	18
1,020	1,030	26	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19	18
1,030	1,040	26	26	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19
1,040	1,050	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20	19
1,050	1,060	27	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20
1,060	1,070	28	27	27	26	26	25	25	25	24	24	23	23	22	22	21	21	20
1,070	1,080	28	28	27	27	26	26	25	25	25	24	24	23	23	22	22	21	21
1,080	1,090	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22	21
1,090	1,100	29	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22
1,100	1,110	30	29	29	28	28	27	27	27	26	26	25	25	24	24	23	23	22
1,110	1,120	30	30	29	29	28	28	27	27	27	26	26	25	25	24	24	23	23
1,120	1,130	31	30	30	29	29	28	28	28	27	27	26	26	25	25	24	24	23
1,130	1,140	31	31	30	30	29	29	28	28	28	27	27	26	26	25	25	24	24
1,140	1,150	32	31	31	30	30	29	29	29	28	28	27	27	26	26	25	25	24
1,150	1,160	32	32	31	31	30	30	29	29	29	28	28	27	27	26	26	25	25
1,160	1,170	33	32	32	31	31	30	30	30	29	29	28	28	27	27	26	26	25
1,170	1,180	33	33	32	32	31	31	30	30	30	29	29	28	28	27	27	26	26
1,180	1,190	34	33	33	32	32	31	31	31	30	30	29	29	28	28	27	27	26
1,190	1,200	34	34	33	33	32	32	31	31	31	30	30	29	29	28	28	27	27
1,200	1,210	35	34	34	33	33	32	32	32	31	31	30	30	29	29	28	28	27
1,210	1,220	35	35	34	34	33	33	32	32	32	31	31	30	30	29	29	28	28
1,220	1,230	36	35	35	34	34	33	33	33	32	32	31	31	30	30	29	29	28
1,230	1,240	36	36	35	35	34	34	33	33	33	32	32	31	31	30	30	29	29
1,240	1,250	37	36	36	35	35	34	34	34	33	33	32	32	31	31	30	30	29
1,250	1,260	37	37	36	36	35	35	34	34	34	33	33	32	32	31	31	30	30
1,260	1,270	38	37	37	36	36	35	35	35	34	34	33	33	32	32	31	31	30
1,270	1,280	38	38	37	37	36	36	35	35	35	34	34	33	33	32	32	31	31
1,280	1,290	39	38	38	37	37	36	36	36	35	35	34	34	33	33	32	32	31

TABLE A - SINGLE

EFFECTIVE JANUARY 1, 2020

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:									
AT LEAST	BUT LESS THAN	0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000
		The amount of tax to be withheld is:									
200	220										
220	240	1									
240	260	1									
260	280	2									
280	300	3									
300	320	3									
320	340	4									
340	360	5									
360	380	6									
380	400	7									
400	420	7									
420	440	8									
440	460	9									
460	480	10	1								
480	500	11	2								
500	520	12	2	1							
520	540	13	3	1							
540	560	14	4	2							
560	580	15	5	2	1						
580	600	16	5	3	1						
600	620	17	6	4	2						
620	640	18	7	5	2	1					
640	660	19	8	6	3	1					
660	680	20	9	6	4	2					
680	700	21	9	7	5	3	1				
700	720	22	10	8	6	3	1				
720	740	23	11	9	6	4	2				
740	760	24	12	10	7	5	3	1			
760	780	25	13	10	8	6	3	1			
780	800	26	14	11	9	7	4	2			
800	820	27	15	12	10	7	5	3	1		
820	840	28	16	13	11	8	6	4	1		
840	860	29	17	14	12	9	7	4	2		
860	880	30	18	15	13	10	7	5	3	1	
880	900	31	19	16	14	11	8	6	4	2	
900	920	32	20	17	15	12	9	7	4	2	
920	940	33	21	18	16	13	10	8	5	3	1
940	960	34	22	19	17	14	11	8	6	4	2
960	980	35	23	20	18	15	12	9	7	4	2
980	1,000	36	24	21	19	16	13	10	8	5	3
1,000	1,020	37	25	22	20	17	14	11	8	6	4
1,020	1,040	38	26	23	21	18	15	12	9	7	5
1,040	1,060	39	27	24	22	19	16	13	10	8	5
1,060	1,080	40	28	25	23	20	17	14	11	8	6
1,080	1,100	41	29	26	24	21	18	15	12	9	7
1,100	1,120	42	30	27	25	22	19	16	13	10	8
1,120	1,140	43	31	28	26	23	20	17	14	11	9
1,140	1,160	44	32	29	27	24	21	18	15	12	9
1,160	1,180	45	33	30	28	25	22	19	16	13	10
1,180	1,200	46	34	31	29	26	23	20	17	14	11
1,200	1,220	47	35	32	30	27	24	21	18	15	12
1,220	1,240	48	36	33	31	28	25	22	19	16	13
1,240	1,260	49	37	34	32	29	26	23	20	17	14
1,260	1,280	50	38	35	33	30	27	24	21	18	15
1,280	1,300	51	39	36	34	31	28	25	22	19	16
1,300	1,320	52	40	37	35	32	29	26	23	20	17
1,320	1,340	53	41	38	36	33	30	27	24	21	18
1,340	1,360	54	42	39	37	34	31	28	25	22	19
1,360	1,380	55	43	40	38	35	32	29	26	23	20
1,380	1,400	56	44	41	39	36	33	30	27	24	21
1,400	1,420	57	45	42	40	37	34	31	28	25	22
1,420	1,440	58	46	43	41	38	35	32	29	26	23
1,440	1,460	59	47	44	42	39	36	33	30	27	24
1,460	1,480	60	48	45	43	40	37	34	31	28	25
1,480	1,500	61	49	46	44	41	38	35	32	29	26
1,500	1,520	62	50	47	45	42	39	36	33	30	27
1,520	1,540	63	51	48	46	43	40	37	34	31	28
1,540	1,560	64	52	49	47	44	41	38	35	32	29
1,560	1,580	65	53	50	48	45	42	39	36	33	30
1,580	1,600	66	54	51	49	46	43	40	37	34	31
1,600	1,620	67	55	52	50	47	44	41	38	35	32
1,620	1,640	68	56	53	51	48	45	42	39	36	33
1,640	1,660	69	57	54	52	49	46	43	40	37	34
1,660	1,680	70	58	55	53	50	47	44	41	38	35
1,680	1,700	71	59	56	54	51	48	45	42	39	36
1,700	1,720	72	60	57	55	52	49	46	43	40	37
1,720	1,740	73	61	58	56	53	50	47	44	41	38
1,740	1,760	74	62	59	57	54	51	48	45	42	39
1,760	1,780	75	63	60	58	55	52	49	46	43	40
1,780	1,800	76	64	61	59	56	53	50	47	44	41
1,800	1,820	77	65	62	60	57	54	51	48	45	42
1,820	1,840	78	66	63	61	58	55	52	49	46	43
1,840	1,860	79	67	64	62	59	56	53	50	47	44
1,860	1,880	80	68	65	63	60	57	54	51	48	45
1,880	1,900	81	69	66	64	61	58	55	52	49	46

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000						
		The amount of tax to be withheld is:																
240	260																	
260	280	1																
280	300	1																
300	320	2																
320	340	3																
340	360	3																
360	380	4																
380	400	5																
400	420	6																
420	440	7																
440	460	7																
460	480	8																
480	500	9																
500	520	10																
520	540	11																
540	560	12																
560	580	13																
580	600	14																
600	620	15																
620	640	16	1															
640	660	17	1															
660	680	18	2															
680	700	19	2	1														
700	720	20	3	1														
720	740	21	4	2														
740	760	22	5	2	1													
760	780	23	6	3	1													
780	800	24	6	4	2													
800	820	25	7	5	3	1												
820	840	26	8	6	3	1												
840	860	27	9	6	4	2												
860	880	28	10	7	5	3	1											
880	900	29	10	8	6	3	1											
900	920	30	11	9	7	4	2											
920	940	31	12	10	7	5	3	1										
940	960	32	13	11	8	6	4	2										
960	980	33	14	12	9	7	4	2										
980	1,000	34	15	13	10	7	5	3	1									
1,000	1,020	35	16	14	11	8	6	4	2									
1,020	1,040	36	17	15	12	9	7	4	2									
1,040	1,060	37	18	16	13	10	8	5	3	1								
1,060	1,080	38	19	17	14	11	8	6	4	2								
1,080	1,100	39	20	18	15	12	9	7	5	2	1							
1,100	1,120	40	21	19	16	13	10	8	5	3	1							
1,120	1,140	41	22	20	17	14	11	8	6	4	2							
1,140	1,160	42	23	21	18	15	12	9	7	5	2	1						
1,160	1,180	43	24	22	19	16	13	10	8	5	3	1						
1,180	1,200	44	25	23	20	17	14	11	9	6	4	2						
1,200	1,220	45	26	24	21	18	15	12	9	7	5	2						
1,220	1,240	46	27	25	22	19	16	13	10	8	6	3						
1,240	1,260	47	28	26	23	20	17	14	11	9	6	4						
1,260	1,280	48	29	27	24	21	18	15	12	9	7	5						
1,280	1,300	49	30	28	25	22	19	16	13	10	8	6						
1,300	1,320	50	31	29	26	23	20	17	14	11	9	6						
1,320	1,340	51	32	30	27	24	21	18	15	12	10	7						
1,340	1,360	52	33	31	28	25	22	19	16	13	10	8						
1,360	1,380	53	34	32	29	26	23	20	17	14	11	9						
1,380	1,400	54	35	33	30	27	24	21	18	15	12	10						
1,400	1,420	55	36	34	31	28	25	22	19	16	13	11						
1,420	1,440	56	37	35	32	29	26	23	20	17	14	12						
1,440	1,460	57	38	36	33	30	27	24	21	18	15	13						
1,460	1,480	58	39	37	34	31	28	25	22	19	16	14						
1,480	1,500	59	40	38	35	32	29	26	23	20	17	15						
1,500	1,520	60	41	39	36	33	30	27	24	21	18	16						
1,520	1,540	61	42	40	37	34	31	28	25	22	19	17						
1,540	1,560	62	43	41	38	35	32	29	26	23	20	18						
1,560	1,580	63	44	42	39	36	33	30	27	24	21	19						
1,580	1,600	64	45	43	40	37	34	31	28	25	22	20						
1,600	1,620	65	46	44	41	38	35	32	29	26	23	21						
1,620	1,640	66	47	45	42	39	36	33	30	27	24	22						
1,640	1,660	67	48	46	43	40	37	34	31	28	25	23						
1,660	1,680	68	49	47	44	41	38	35	32	29	26	24						
1,680	1,700	69	50	48	45	42	39	36	33	30	27	25						
1,700	1,720	70	51	49	46	43	40	37	34	31	28	26						
1,720	1,740	71	52	50	47	44	41	38	35	32	29	27						
1,740	1,760	72	53	51	48	45	42	39	36	33	30	28						
1,760	1,780	73	54	52	49	46	43	40	37	34	31	29						
1,780	1,800	74	55	53	50	47	44	41	38	35	32	30						
1,800	1,820	75	56	54	51	48	45	42	39	36	33	31						
1,820	1,840	76	57	55	52	49	46	43	40	37	34	32						
1,840	1,860	77	58	56	53	50	47	44	41	38	35	33						
1,860	1,880	78	59	57	54	51	48	45	42	39	36	34						
1,880	1,900	79	60	58	55	52	49	46	43	40	37	35						
1,900	1,920	80	61	59	56	53	50	47	44	41	38	36						
1,920	1,940	81	62	60	57	54	51	48	45	42	39	37						

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500						
		The amount of tax to be withheld is:																
300	320	1																
320	340	1																
340	360	2																
360	380	2																
380	400	3																
400	420	4																
420	440	5																
440	460	6																
460	480	6																
480	500	7																
500	520	8																
520	540	9																
540	560	10																
560	580	10																
580	600	11																
600	620	12																
620	640	13																
640	660	14																
660	680	15																
680	700	16																
700	720	17																
720	740	18																
740	760	19																
760	780	20																
780	800	21	1															
800	820	22	2															
820	840	23	2	1														
840	860	24	3	1														
860	880	25	4	2														
880	900	26	5	2	1													
900	920	27	5	3	1													
920	940	28	6	4	2													
940	960	29	7	5	2	1												
960	980	30	8	6	3	1												
980	1,000	31	9	6	4	2												
1,000	1,020	32	9	7	5	3	1											
1,020	1,040	33	10	8	6	3	1											
1,040	1,060	34	11	9	6	4	2											
1,060	1,080	35	12	10	7	5	3	1										
1,080	1,100	36	13	10	8	6	3	1										
1,100	1,120	37	14	11	9	7	4	2										
1,120	1,140	38	15	12	10	7	5	3	1									
1,140	1,160	39	16	13	11	8	6	4	2									
1,160	1,180	40	17	14	12	9	7	4	2									
1,180	1,200	41	18	15	13	10	7	5	3	1								
1,200	1,220	42	19	16	14	11	8	6	4	2								
1,220	1,240	43	20	17	15	12	9	7	4	2								
1,240	1,260	44	21	18	16	13	10	8	5	3	1							
1,260	1,280	45	22	19	17	14	11	8	6	4	2							
1,280	1,300	46	23	20	18	15	12	9	7	5	2	1						
1,300	1,320	47	24	21	19	16	13	10	8	5	3	1						
1,320	1,340	48	25	22	20	17	14	11	8	6	4	2						
1,340	1,360	49	26	23	21	18	15	12	9	7	5	2						
1,360	1,380	50	27	24	22	19	16	13	10	8	5	3						
1,380	1,400	51	28	25	23	20	17	14	11	9	6	4						
1,400	1,420	52	29	26	24	21	18	15	12	9	7	5						
1,420	1,440	53	30	27	25	22	19	16	13	10	8	6						
1,440	1,460	54	31	28	26	23	20	17	14	11	9	6						
1,460	1,480	55	32	29	27	24	21	18	15	12	9	7						
1,480	1,500	56	33	30	28	25	22	19	16	13	10	8						
1,500	1,520	57	34	31	29	26	23	20	17	14	11	9						
1,520	1,540	58	35	32	30	27	24	21	18	15	12	10						
1,540	1,560	59	36	33	31	28	25	22	19	16	13	10						
1,560	1,580	60	37	34	32	29	26	23	20	17	14	11						
1,580	1,600	61	38	35	33	30	27	24	21	18	15	12						
1,600	1,620	62	39	36	34	31	28	25	22	19	16	13						
1,620	1,640	63	40	37	35	32	29	26	23	20	17	14						
1,640	1,660	64	41	38	36	33	30	27	24	21	18	15						
1,660	1,680	65	42	39	37	34	31	28	25	22	19	16						
1,680	1,700	66	43	40	38	35	32	29	26	23	20	17						
1,700	1,720	67	44	41	39	36	33	30	27	24	21	18						
1,720	1,740	68	45	42	40	37	34	31	28	25	22	19						
1,740	1,760	69	46	43	41	38	35	32	29	26	23	20						
1,760	1,780	70	47	44	42	39	36	33	30	27	24	21						
1,780	1,800	71	48	45	43	40	37	34	31	28	25	22						
1,800	1,820	72	49	46	44	41	38	35	32	29	26	23						
1,820	1,840	73	50	47	45	42	39	36	33	30	27	24						
1,840	1,860	74	51	48	46	43	40	37	34	31	28	25						
1,860	1,880	75	52	49	47	44	41	38	35	32	29	26						
1,880	1,900	76	53	50	48	45	42	39	36	33	30	27						
1,900	1,920	77	54	51	49	46	43	40	37	34	31	28						
1,920	1,940	78	55	52	50	47	44	41	38	35	32	29						
1,940	1,960	79	56	53	51	48	45	42	39	36	33	30						
1,960	1,980	80	57	54	52	49	46	43	40	37	34	31						
1,980	2,000	81	58	55	53	50	47	44	41	38	35	32						

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
		The amount of tax to be withheld is:																
300	320	1																
320	340	1	1															
340	360	2	1	1														
360	380	2	2	1	1													
380	400	3	2	2	1	1												
400	420	4	3	2	2	1	1											
420	440	5	4	3	2	2	1	1										
440	460	6	5	4	3	2	2	1	1									
460	480	6	6	5	4	3	2	2	1	1								
480	500	7	6	6	5	4	3	3	2	1	1							
500	520	8	7	6	6	5	4	3	3	2	1	1						
520	540	9	8	7	6	6	5	4	3	3	2	1	1					
540	560	10	9	8	7	6	6	5	4	3	3	2	1	1				
560	580	10	10	9	8	7	6	6	5	4	3	3	2	1	1			
580	600	11	10	10	9	8	7	7	6	5	4	3	3	2	1	1		
600	620	12	11	11	10	9	8	7	7	6	5	4	3	3	2	1	1	
620	640	13	12	12	11	10	9	8	7	7	6	5	4	4	3	2	1	1
640	660	14	13	13	12	11	10	9	8	7	7	6	5	4	4	3	2	2
660	680	15	14	14	13	12	11	10	9	8	7	7	6	5	4	4	3	2
680	700	16	15	15	14	13	12	11	10	9	8	7	7	6	5	4	4	3
700	720	17	16	16	15	14	13	12	11	10	9	8	7	7	6	5	4	4
720	740	18	17	17	16	15	14	13	12	11	10	9	8	8	7	6	5	4
740	760	19	18	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5
760	780	20	19	19	18	17	16	15	14	13	12	11	10	9	8	8	7	6
780	800	21	20	20	19	18	17	16	15	14	13	12	11	10	9	8	8	7
800	820	22	21	21	20	19	18	17	16	15	14	13	12	11	10	9	8	8
820	840	23	22	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
840	860	24	23	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
860	880	25	24	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
880	900	26	25	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
900	920	27	26	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
920	940	28	27	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
940	960	29	28	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
960	980	30	29	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
980	1,000	31	30	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,000	1,020	32	31	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,020	1,040	33	32	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,040	1,060	34	33	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,060	1,080	35	34	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,080	1,100	36	35	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,100	1,120	37	36	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,120	1,140	38	37	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,140	1,160	39	38	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,160	1,180	40	39	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,180	1,200	41	40	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,200	1,220	42	41	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,220	1,240	43	42	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,240	1,260	44	43	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,260	1,280	45	44	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,280	1,300	46	45	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,300	1,320	47	46	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,320	1,340	48	47	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,340	1,360	49	48	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,360	1,380	50	49	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,380	1,400	51	50	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,400	1,420	52	51	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,420	1,440	53	52	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,440	1,460	54	53	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,460	1,480	55	54	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,480	1,500	56	55	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,500	1,520	57	56	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,520	1,540	58	57	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,540	1,560	59	58	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,560	1,580	60	59	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,580	1,600	61	60	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,600	1,620	62	61	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,620	1,640	63	62	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,640	1,660	64	63	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
1,660	1,680	65	64	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
1,680	1,700	66	65	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
1,700	1,720	67	66	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
1,720	1,740	68	67	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
1,740	1,760	69	68	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
1,760	1,780	70	69	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
1,780	1,800	71	70	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
1,800	1,820	72	71	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
1,820	1,840	73	72	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
1,840	1,860	74	73	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59
1,860	1,880	75	74	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60
1,880	1,900	76	75	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
		The amount of tax to be withheld is:																
640	660	1																
660	680	2	1															
680	700	2	2	1														
700	720	3	2	2	1													
720	740	4	3	2	2	1												
740	760	4	4	3	2	2	1											
760	780	5	4	4	3	2	2	1										
780	800	6	5	5	4	3	2	2	1	1								
800	820	7	6	5	5	4	3	2	2	1	1							
820	840	8	7	6	5	5	4	3	2	2	1	1						
840	860	8	8	7	6	5	5	4	3	2	2	1	1					
860	880	9	8	8	7	6	5	5	4	3	2	2	1	1				
880	900	10	9	9	8	7	6	5	5	4	3	2	2	1	1			
900	920	11	10	9	9	8	7	6	5	5	4	3	2	2	1	1		
920	940	12	11	10	9	9	8	7	6	6	5	4	3	2	2	1	1	
940	960	13	12	11	10	9	9	8	7	6	6	5	4	3	2	2	1	1
960	980	14	13	12	11	10	9	9	8	7	6	6	5	4	3	2	2	1
980	1,000	15	14	13	12	11	10	9	9	8	7	6	6	5	4	3	3	2
1,000	1,020	16	15	14	13	12	11	10	9	9	8	7	6	6	5	4	3	3
1,020	1,040	17	16	15	14	13	12	11	10	10	9	8	7	6	6	5	4	3
1,040	1,060	18	17	16	15	14	13	12	11	10	10	9	8	7	6	6	5	4
1,060	1,080	19	18	17	16	15	14	13	12	11	10	10	9	8	7	6	6	5
1,080	1,100	20	19	18	17	16	15	14	13	12	11	10	10	9	8	7	7	6
1,100	1,120	21	20	19	18	17	16	15	14	13	12	11	11	10	9	8	7	7
1,120	1,140	22	21	20	19	18	17	16	15	14	13	12	12	11	10	9	8	7
1,140	1,160	23	22	21	20	19	18	17	16	15	14	13	13	12	11	10	9	8
1,160	1,180	24	23	22	21	20	19	18	17	16	15	14	14	13	12	11	10	9
1,180	1,200	25	24	23	22	21	20	19	18	17	16	15	15	14	13	12	11	10
1,200	1,220	26	25	24	23	22	21	20	19	18	17	16	16	15	14	13	12	11
1,220	1,240	27	26	25	24	23	22	21	20	19	18	17	17	16	15	14	13	12
1,240	1,260	28	27	26	25	24	23	22	21	20	19	18	18	17	16	15	14	13
1,260	1,280	29	28	27	26	25	24	23	22	21	20	19	19	18	17	16	15	14
1,280	1,300	30	29	28	27	26	25	24	23	22	21	20	20	19	18	17	16	15
1,300	1,320	31	30	29	28	27	26	25	24	23	22	21	21	20	19	18	17	16
1,320	1,340	32	31	30	29	28	27	26	25	24	23	22	22	21	20	19	18	17
1,340	1,360	33	32	31	30	29	28	27	26	25	24	23	23	22	21	20	19	18
1,360	1,380	34	33	32	31	30	29	28	27	26	25	24	24	23	22	21	20	19
1,380	1,400	35	34	33	32	31	30	29	28	27	26	25	25	24	23	22	21	20
1,400	1,420	36	35	34	33	32	31	30	29	28	27	26	26	25	24	23	22	21
1,420	1,440	37	36	35	34	33	32	31	30	29	28	27	27	26	25	24	23	22
1,440	1,460	38	37	36	35	34	33	32	31	30	29	28	28	27	26	25	24	23
1,460	1,480	39	38	37	36	35	34	33	32	31	30	29	29	28	27	26	25	24
1,480	1,500	40	39	38	37	36	35	34	33	32	31	30	30	29	28	27	26	25
1,500	1,520	41	40	39	38	37	36	35	34	33	32	31	31	30	29	28	27	26
1,520	1,540	42	41	40	39	38	37	36	35	34	33	32	32	31	30	29	28	27
1,540	1,560	43	42	41	40	39	38	37	36	35	34	33	33	32	31	30	29	28
1,560	1,580	44	43	42	41	40	39	38	37	36	35	34	34	33	32	31	30	29
1,580	1,600	45	44	43	42	41	40	39	38	37	36	35	35	34	33	32	31	30
1,600	1,620	46	45	44	43	42	41	40	39	38	37	36	36	35	34	33	32	31
1,620	1,640	47	46	45	44	43	42	41	40	39	38	37	37	36	35	34	33	32
1,640	1,660	48	47	46	45	44	43	42	41	40	39	38	38	37	36	35	34	33
1,660	1,680	49	48	47	46	45	44	43	42	41	40	39	39	38	37	36	35	34
1,680	1,700	50	49	48	47	46	45	44	43	42	41	40	40	39	38	37	36	35
1,700	1,720	51	50	49	48	47	46	45	44	43	42	41	41	40	39	38	37	36
1,720	1,740	52	51	50	49	48	47	46	45	44	43	42	42	41	40	39	38	37
1,740	1,760	53	52	51	50	49	48	47	46	45	44	43	43	42	41	40	39	38
1,760	1,780	54	53	52	51	50	49	48	47	46	45	44	44	43	42	41	40	39
1,780	1,800	55	54	53	52	51	50	49	48	47	46	45	45	44	43	42	41	40
1,800	1,820	56	55	54	53	52	51	50	49	48	47	46	46	45	44	43	42	41
1,820	1,840	57	56	55	54	53	52	51	50	49	48	47	47	46	45	44	43	42
1,840	1,860	58	57	56	55	54	53	52	51	50	49	48	48	47	46	45	44	43
1,860	1,880	59	58	57	56	55	54	53	52	51	50	49	49	48	47	46	45	44
1,880	1,900	60	59	58	57	56	55	54	53	52	51	50	50	49	48	47	46	45
1,900	1,920	61	60	59	58	57	56	55	54	53	52	51	51	50	49	48	47	46
1,920	1,940	62	61	60	59	58	57	56	55	54	53	52	52	51	50	49	48	47
1,940	1,960	63	62	61	60	59	58	57	56	55	54	53	53	52	51	50	49	48
1,960	1,980	64	63	62	61	60	59	58	57	56	55	54	54	53	52	51	50	49
1,980	2,000	65	64	63	62	61	60	59	58	57	56	55	55	54	53	52	51	50
2,000	2,020	66	65	64	63	62	61	60	59	58	57	56	56	55	54	53	52	51
2,020	2,040	67	66	65	64	63	62	61	60	59	58	57	57	56	55	54	53	52
2,040	2,060	68	67	66	65	64	63	62	61	60	59	58	58	57	56	55	54	53
2,060	2,080	69	68	67	66	65	64	63	62	61	60	59	59	58	57	56	55	54
2,080	2,100	70	69	68	67	66	65	64	63	62	61	60	60	59	58	57	56	55
2,100	2,120	71	70	69	68	67	66	65	64	63	62	61	61	60	59	58	57	56
2,120	2,140	72	71	70	69	68	67	66	65	64	63	62	62	61	60	59	58	57
2,140	2,160	73	72	71	70	69	68	67	66	65	64	63	63	62	61	60	59	58
2,160	2,180	74	73	72	71	70	69	68	67	66	65	64	64	63	62	61	60	59
2,180	2,200	75	74	73	72	71	70	69	68	67	66	65	65	64	63	62	61	60
2,200	2,220	76	75	74	73	72	71	70	69	68	67	66	66	65	64	63	62	61
2,220	2,240	77	76	75	74	73	72	71	70	69	68	67	67	66	65	64	63	62

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
		The amount of tax to be withheld is:																
960	980	1																
980	1,000	1	1															
1,000	1,020	2	1	1														
1,020	1,040	3	2	1	1													
1,040	1,060	3	3	2	1	1												
1,060	1,080	4	3	3	2	1	1											
1,080	1,100	5	4	3	3	2	1	1										
1,100	1,120	6	5	4	3	3	2	1	1									
1,120	1,140	7	6	5	4	4	3	2	1	1								
1,140	1,160	7	7	6	5	4	4	3	2	2	1							
1,160	1,180	8	7	7	6	5	4	4	3	2	2	1						
1,180	1,200	9	8	7	7	6	5	4	4	3	2	2	1					
1,200	1,220	10	9	8	7	7	6	5	4	4	3	2	2	1				
1,220	1,240	11	10	9	8	8	7	6	5	4	4	3	2	2	1			
1,240	1,260	12	11	10	9	8	8	7	6	5	4	4	3	2	2	1		
1,260	1,280	13	12	11	10	9	8	8	7	6	5	4	4	3	2	2	1	
1,280	1,300	14	13	12	11	10	9	8	8	7	6	5	5	4	3	2	2	1
1,300	1,320	15	14	13	12	11	10	9	8	8	7	6	5	5	4	3	2	2
1,320	1,340	16	15	14	13	12	11	10	9	8	8	7	6	5	5	4	3	2
1,340	1,360	17	16	15	14	13	12	11	10	9	8	8	7	6	5	5	4	3
1,360	1,380	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5	5	4
1,380	1,400	19	18	17	16	15	14	13	12	11	10	9	9	8	7	6	5	5
1,400	1,420	20	19	18	17	16	15	14	13	12	11	10	9	9	8	7	6	5
1,420	1,440	21	20	19	18	17	16	15	14	13	12	11	10	9	9	8	7	6
1,440	1,460	22	21	20	19	18	17	16	15	14	13	12	11	10	9	9	8	7
1,460	1,480	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	9	8
1,480	1,500	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	9
1,500	1,520	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,520	1,540	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,540	1,560	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,560	1,580	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,580	1,600	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,600	1,620	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,620	1,640	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,640	1,660	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,660	1,680	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,680	1,700	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,700	1,720	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,720	1,740	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,740	1,760	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,760	1,780	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,780	1,800	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,800	1,820	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,820	1,840	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,840	1,860	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,860	1,880	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,880	1,900	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,900	1,920	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,920	1,940	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,940	1,960	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,960	1,980	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,980	2,000	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2,000	2,020	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2,020	2,040	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2,040	2,060	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2,060	2,080	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2,080	2,100	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2,100	2,120	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2,120	2,140	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2,140	2,160	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,160	2,180	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,180	2,200	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,200	2,220	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,220	2,240	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,240	2,260	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,260	2,280	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,280	2,300	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,300	2,320	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,320	2,340	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,340	2,360	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,360	2,380	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,380	2,400	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,400	2,420	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,420	2,440	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,440	2,460	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,460	2,480	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,480	2,500	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,500	2,520	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59
2,520	2,540	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60
2,540	2,560	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61

TABLE A - SINGLE **EFFECTIVE JANUARY 1, 2020**

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000
		The amount of tax to be withheld is:									
220	240										
240	260	1									
260	280	1									
280	300	2									
300	320	3									
320	340	4									
340	360	4									
360	380	5									
380	400	6									
400	420	7									
420	440	8									
440	460	8									
460	480	9									
480	500	10	1								
500	520	11	1								
520	540	12	2								
540	560	13	2	1							
560	580	14	3	1							
580	600	15	4	2							
600	620	16	5	2							
620	640	17	6	3	1						
640	660	18	6	4	2						
660	680	19	7	5	2						
680	700	20	8	5	3	1					
700	720	21	9	6	4	2					
720	740	22	10	7	5	2					
740	760	23	10	8	5	3	1				
760	780	24	11	9	6	4	1				
780	800	25	12	9	7	4	2				
800	820	26	13	10	8	5	3	1			
820	840	27	14	11	9	6	4	1			
840	860	28	15	12	9	7	4	2			
860	880	29	16	13	10	8	5	3	1		
880	900	30	17	14	11	8	6	3	1		
900	920	31	18	15	12	9	7	4	2		
920	940	32	19	16	13	10	8	5	3	1	
940	960	33	20	17	14	11	8	6	3	1	
960	980	34	21	18	15	12	9	7	4	2	
980	1,000	35	22	19	16	13	10	7	5	2	1
1,000	1,020	36	23	20	17	14	11	8	6	3	1
1,020	1,040	37	24	21	18	15	12	9	7	4	2
1,040	1,060	38	25	22	19	16	13	10	7	5	2
1,060	1,080	39	26	23	20	17	14	11	8	6	3
1,080	1,100	40	27	24	21	18	15	12	9	6	4
1,100	1,120	41	28	25	22	19	16	13	10	7	5
1,120	1,140	42	29	26	23	20	17	14	11	8	6
1,140	1,160	43	30	27	24	21	18	15	11	9	6
1,160	1,180	44	31	28	25	22	19	16	12	10	7
1,180	1,200	45	32	29	26	23	20	17	13	10	8
1,200	1,220	46	33	30	27	24	21	18	14	11	9
1,220	1,240	47	34	31	28	25	22	19	15	12	10
1,240	1,260	48	35	32	29	26	23	20	16	13	10
1,260	1,280	49	36	33	30	27	24	21	17	14	11
1,280	1,300	50	37	34	31	28	25	22	18	15	12
1,300	1,320	51	38	35	32	29	26	23	19	16	13
1,320	1,340	52	39	36	33	30	27	24	20	17	14
1,340	1,360	53	40	37	34	31	28	25	21	18	15
1,360	1,380	54	41	38	35	32	29	26	22	19	16
1,380	1,400	55	42	39	36	33	30	27	23	20	17
1,400	1,420	56	43	40	37	34	31	28	24	21	18
1,420	1,440	57	44	41	38	35	32	29	25	22	19
1,440	1,460	58	45	42	39	36	33	30	26	23	20
1,460	1,480	59	46	43	40	37	34	31	27	24	21
1,480	1,500	60	47	44	41	38	35	32	28	25	22
1,500	1,520	61	48	45	42	39	36	33	29	26	23
1,520	1,540	62	49	46	43	40	37	34	30	27	24
1,540	1,560	63	50	47	44	41	38	35	31	28	25
1,560	1,580	64	51	48	45	42	39	36	32	29	26
1,580	1,600	65	52	49	46	43	40	37	33	30	27
1,600	1,620	66	53	50	47	44	41	38	34	31	28
1,620	1,640	67	54	51	48	45	42	39	35	32	29
1,640	1,660	68	55	52	49	46	43	40	36	33	30
1,660	1,680	69	56	53	50	47	44	41	37	34	31
1,680	1,700	70	57	54	51	48	45	42	38	35	32
1,700	1,720	71	58	55	52	49	46	43	39	36	33
1,720	1,740	72	59	56	53	50	47	44	40	37	34
1,740	1,760	73	60	57	54	51	48	45	41	38	35
1,760	1,780	74	61	58	55	52	49	46	42	39	36
1,780	1,800	75	62	59	56	53	50	47	43	40	37
1,800	1,820	76	63	60	57	54	51	48	44	41	38
1,820	1,840	77	64	61	58	55	52	49	45	42	39
1,840	1,860	78	65	62	59	56	53	50	46	43	40
1,860	1,880	79	66	63	60	57	54	51	47	44	41
1,880	1,900	80	67	64	61	58	55	52	48	45	42
1,900	1,920	81	68	65	62	59	56	53	49	46	43

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:										
AT LEAST	BUT LESS THAN	0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000
		The amount of tax to be withheld is:										
260	280											
280	300	1										
300	320	1										
320	340	2										
340	360	3										
360	380	3										
380	400	4										
400	420	5										
420	440	6										
440	460	7										
460	480	7										
480	500	8										
500	520	9										
520	540	10										
540	560	11										
560	580	11										
580	600	12										
600	620	13										
620	640	14										
640	660	15										
660	680	16										
680	700	17	1									
700	720	18	1									
720	740	19	2									
740	760	20	3	1								
760	780	21	3	1								
780	800	22	4	2								
800	820	23	5	3	1							
820	840	24	6	3	1							
840	860	25	7	4	2							
860	880	26	7	5	2	1						
880	900	27	8	6	3	1						
900	920	28	9	7	4	2						
920	940	29	10	7	5	2	1					
940	960	30	11	8	6	3	1					
960	980	31	12	9	6	4	2					
980	1,000	32	13	10	7	5	2					
1,000	1,020	33	14	11	8	6	3	1				
1,020	1,040	34	15	12	9	6	4	2				
1,040	1,060	35	16	13	10	7	5	2				
1,060	1,080	36	17	14	10	8	5	3	1			
1,080	1,100	37	18	15	11	9	6	4	2			
1,100	1,120	38	19	16	12	10	7	5	2			
1,120	1,140	39	20	17	13	10	8	5	3	1		
1,140	1,160	40	21	18	14	11	9	6	4	2		
1,160	1,180	41	22	19	15	12	9	7	4	2		
1,180	1,200	42	23	20	16	13	10	8	5	3	1	
1,200	1,220	43	24	21	17	14	11	9	6	4	1	
1,220	1,240	44	25	22	18	15	12	9	7	4	2	
1,240	1,260	45	26	23	19	16	13	10	8	5	3	1
1,260	1,280	46	27	24	20	17	14	11	8	6	3	1
1,280	1,300	47	28	25	21	18	15	12	9	7	4	2
1,300	1,320	48	29	26	22	19	16	13	10	8	5	3
1,320	1,340	49	30	27	23	20	17	14	11	8	6	3
1,340	1,360	50	31	28	24	21	18	15	12	9	7	4
1,360	1,380	51	32	29	25	22	19	16	13	10	7	5
1,380	1,400	52	33	30	26	23	20	17	14	11	8	6
1,400	1,420	53	34	31	27	24	21	18	15	12	9	7
1,420	1,440	54	35	32	28	25	22	19	16	13	10	7
1,440	1,460	55	36	33	29	26	23	20	17	14	11	8
1,460	1,480	56	37	34	30	27	24	21	18	15	12	9
1,480	1,500	57	38	35	31	28	25	22	19	16	13	10
1,500	1,520	58	39	36	32	29	26	23	20	17	14	11
1,520	1,540	59	40	37	33	30	27	24	21	18	15	12
1,540	1,560	60	41	38	34	31	28	25	22	19	16	13
1,560	1,580	61	42	39	35	32	29	26	23	20	17	14
1,580	1,600	62	43	40	36	33	30	27	24	21	18	15
1,600	1,620	63	44	41	37	34	31	28	25	22	19	16
1,620	1,640	64	45	42	38	35	32	29	26	23	20	17
1,640	1,660	65	46	43	39	36	33	30	27	24	21	18
1,660	1,680	66	47	44	40	37	34	31	28	25	22	19
1,680	1,700	67	48	45	41	38	35	32	29	26	23	20
1,700	1,720	68	49	46	42	39	36	33	30	27	24	21
1,720	1,740	69	50	47	43	40	37	34	31	28	25	22
1,740	1,760	70	51	48	44	41	38	35	32	29	26	23
1,760	1,780	71	52	49	45	42	39	36	33	30	27	24
1,780	1,800	72	53	50	46	43	40	37	34	31	28	25
1,800	1,820	73	54	51	47	44	41	38	35	32	29	26
1,820	1,840	74	55	52	48	45	42	39	36	33	30	27
1,840	1,860	75	56	53	49	46	43	40	37	34	31	28
1,860	1,880	76	57	54	50	47	44	41	38	35	32	29
1,880	1,900	77	58	55	51	48	45	42	39	36	33	30
1,900	1,920	78	59	56	52	49	46	43	40	37	34	31
1,920	1,940	79	60	57	53	50	47	44	41	38	35	32
1,940	1,960	80	61	58	54	51	48	45	42	39	36	33

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500
		The amount of tax to be withheld is:										
300	320											
320	340											
340	360	1										
360	380	2										
380	400	2										
400	420	3										
420	440	4										
440	460	5										
460	480	5										
480	500	6										
500	520	7										
520	540	8										
540	560	9										
560	580	9										
580	600	10										
600	620	11										
620	640	12										
640	660	13										
660	680	14										
680	700	15										
700	720	16										
720	740	17										
740	760	18										
760	780	19										
780	800	20										
800	820	21										
820	840	22										
840	860	23	1									
860	880	24	2									
880	900	25	2									
900	920	26	3	1								
920	940	27	4	2								
940	960	28	5	2								
960	980	29	5	3	1							
980	1,000	30	6	4	1							
1,000	1,020	31	7	4	2							
1,020	1,040	32	8	5	3	1						
1,040	1,060	33	9	6	4	1						
1,060	1,080	34	9	7	4	2						
1,080	1,100	35	10	8	5	3	1					
1,100	1,120	36	11	8	6	3	1					
1,120	1,140	37	12	9	7	4	2					
1,140	1,160	38	13	10	8	5	3	1				
1,160	1,180	39	14	11	8	6	3	1				
1,180	1,200	40	15	12	9	7	4	2				
1,200	1,220	41	16	13	10	7	5	2	1			
1,220	1,240	42	17	14	11	8	6	3	1			
1,240	1,260	43	18	15	12	9	7	4	2			
1,260	1,280	44	19	16	13	10	7	5	2			
1,280	1,300	45	20	17	14	11	8	6	3	1		
1,300	1,320	46	21	18	15	12	9	6	4	2		
1,320	1,340	47	22	19	16	13	10	7	5	2		
1,340	1,360	48	23	20	17	14	11	8	6	3	1	
1,360	1,380	49	24	21	18	15	11	9	6	4	2	
1,380	1,400	50	25	22	19	16	12	10	7	5	2	
1,400	1,420	51	26	23	20	17	13	10	8	5	3	1
1,420	1,440	52	27	24	21	18	14	11	9	6	4	2
1,440	1,460	53	28	25	22	19	15	12	10	7	5	2
1,460	1,480	54	29	26	23	20	16	13	10	8	5	3
1,480	1,500	55	30	27	24	21	17	14	11	9	6	4
1,500	1,520	56	31	28	25	22	18	15	12	9	7	4
1,520	1,540	57	32	29	26	23	19	16	13	10	8	5
1,540	1,560	58	33	30	27	24	20	17	14	11	9	6
1,560	1,580	59	34	31	28	25	21	18	15	12	9	7
1,580	1,600	60	35	32	29	26	22	19	16	13	10	8
1,600	1,620	61	36	33	30	27	23	20	17	14	11	8
1,620	1,640	62	37	34	31	28	24	21	18	15	12	9
1,640	1,660	63	38	35	32	29	25	22	19	16	13	10
1,660	1,680	64	39	36	33	30	26	23	20	17	14	11
1,680	1,700	65	40	37	34	31	27	24	21	18	15	12
1,700	1,720	66	41	38	35	32	28	25	22	19	16	13
1,720	1,740	67	42	39	36	33	29	26	23	20	17	14
1,740	1,760	68	43	40	37	34	30	27	24	21	18	15
1,760	1,780	69	44	41	38	35	31	28	25	22	19	16
1,780	1,800	70	45	42	39	36	32	29	26	23	20	17
1,800	1,820	71	46	43	40	37	33	30	27	24	21	18
1,820	1,840	72	47	44	41	38	34	31	28	25	22	19
1,840	1,860	73	48	45	42	39	35	32	29	26	23	20
1,860	1,880	74	49	46	43	40	36	33	30	27	24	21
1,880	1,900	75	50	47	44	41	37	34	31	28	25	22
1,900	1,920	76	51	48	45	42	38	35	32	29	26	23
1,920	1,940	77	52	49	46	43	39	36	33	30	27	24
1,940	1,960	78	53	50	47	44	40	37	34	31	28	25
1,960	1,980	79	54	51	48	45	41	38	35	32	29	26
1,980	2,000	80	55	52	49	46	42	39	36	33	30	27

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
		The amount of tax to be withheld is:																
320	340																	
340	360	1																
360	380	2	1															
380	400	2	2	1														
400	420	3	2	2	1													
420	440	4	3	2	2	1												
440	460	5	4	3	2	2	1											
460	480	5	4	4	3	2	1	1										
480	500	6	5	4	4	3	2	1	1									
500	520	7	6	5	4	4	3	2	1	1								
520	540	8	7	6	5	4	4	3	2	1	1							
540	560	9	8	7	6	5	4	4	3	2	1	1						
560	580	9	8	8	7	6	5	4	3	3	2	1	1					
580	600	10	9	8	8	7	6	5	4	3	3	2	1	1				
600	620	11	10	9	8	8	7	6	5	4	3	3	2	1	1			
620	640	12	11	10	9	8	8	7	6	5	4	3	3	2	1	1		
640	660	13	12	11	10	9	8	8	7	6	5	4	3	3	2	1	1	
660	680	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2	1	1
680	700	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2	1
700	720	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2
720	740	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2
740	760	18	17	16	15	14	13	12	11	10	9	8	7	7	6	5	4	3
760	780	19	18	17	16	15	14	13	12	11	10	9	8	7	6	6	5	4
780	800	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	6	5
800	820	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	6
820	840	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
840	860	23	22	21	20	19	18	17	16	15	14	13	11	11	10	9	8	7
860	880	24	23	22	21	20	19	18	17	16	15	14	12	11	10	10	9	8
880	900	25	24	23	22	21	20	19	18	17	16	15	13	12	11	10	10	9
900	920	26	25	24	23	22	21	20	19	18	17	16	14	13	12	11	10	10
920	940	27	26	25	24	23	22	21	20	19	18	17	15	14	13	12	11	10
940	960	28	27	26	25	24	23	22	21	20	19	18	16	15	14	13	12	11
960	980	29	28	27	26	25	24	23	22	21	20	19	17	16	15	14	13	12
980	1,000	30	29	28	27	26	25	24	23	22	21	20	18	17	16	15	14	13
1,000	1,020	31	30	29	28	27	26	25	24	23	22	21	19	18	17	16	15	14
1,020	1,040	32	31	30	29	28	27	26	25	24	23	22	20	19	18	17	16	15
1,040	1,060	33	32	31	30	29	28	27	26	25	24	23	21	20	19	18	17	16
1,060	1,080	34	33	32	31	30	29	28	27	26	25	24	22	21	20	19	18	17
1,080	1,100	35	34	33	32	31	30	29	28	27	26	25	23	22	21	20	19	18
1,100	1,120	36	35	34	33	32	31	30	29	28	27	26	24	23	22	21	20	19
1,120	1,140	37	36	35	34	33	32	31	30	29	28	27	25	24	23	22	21	20
1,140	1,160	38	37	36	35	34	33	32	31	30	29	28	26	25	24	23	22	21
1,160	1,180	39	38	37	36	35	34	33	32	31	30	29	27	26	25	24	23	22
1,180	1,200	40	39	38	37	36	35	34	33	32	31	30	28	27	26	25	24	23
1,200	1,220	41	40	39	38	37	36	35	34	33	32	31	29	28	27	26	25	24
1,220	1,240	42	41	40	39	38	37	36	35	34	33	32	30	29	28	27	26	25
1,240	1,260	43	42	41	40	39	38	37	36	35	34	33	31	30	29	28	27	26
1,260	1,280	44	43	42	41	40	39	38	37	36	35	34	32	31	30	29	28	27
1,280	1,300	45	44	43	42	41	40	39	38	37	36	35	33	32	31	30	29	28
1,300	1,320	46	45	44	43	42	41	40	39	38	37	36	34	33	32	31	30	29
1,320	1,340	47	46	45	44	43	42	41	40	39	38	37	35	34	33	32	31	30
1,340	1,360	48	47	46	45	44	43	42	41	40	39	38	36	35	34	33	32	31
1,360	1,380	49	48	47	46	45	44	43	42	41	40	39	37	36	35	34	33	32
1,380	1,400	50	49	48	47	46	45	44	43	42	41	40	38	37	36	35	34	33
1,400	1,420	51	50	49	48	47	46	45	44	43	42	41	39	38	37	36	35	34
1,420	1,440	52	51	50	49	48	47	46	45	44	43	42	40	39	38	37	36	35
1,440	1,460	53	52	51	50	49	48	47	46	45	44	43	41	40	39	38	37	36
1,460	1,480	54	53	52	51	50	49	48	47	46	45	44	42	41	40	39	38	37
1,480	1,500	55	54	53	52	51	50	49	48	47	46	45	43	42	41	40	39	38
1,500	1,520	56	55	54	53	52	51	50	49	48	47	46	44	43	42	41	40	39
1,520	1,540	57	56	55	54	53	52	51	50	49	48	47	45	44	43	42	41	40
1,540	1,560	58	57	56	55	54	53	52	51	50	49	48	46	45	44	43	42	41
1,560	1,580	59	58	57	56	55	54	53	52	51	50	49	47	46	45	44	43	42
1,580	1,600	60	59	58	57	56	55	54	53	52	51	50	48	47	46	45	44	43
1,600	1,620	61	60	59	58	57	56	55	54	53	52	51	49	48	47	46	45	44
1,620	1,640	62	61	60	59	58	57	56	55	54	53	52	50	49	48	47	46	45
1,640	1,660	63	62	61	60	59	58	57	56	55	54	53	51	50	49	48	47	46
1,660	1,680	64	63	62	61	60	59	58	57	56	55	54	52	51	50	49	48	47
1,680	1,700	65	64	63	62	61	60	59	58	57	56	55	53	52	51	50	49	48
1,700	1,720	66	65	64	63	62	61	60	59	58	57	56	54	53	52	51	50	49
1,720	1,740	67	66	65	64	63	62	61	60	59	58	57	55	54	53	52	51	50
1,740	1,760	68	67	66	65	64	63	62	61	60	59	58	56	55	54	53	52	51
1,760	1,780	69	68	67	66	65	64	63	62	61	60	59	57	56	55	54	53	52
1,780	1,800	70	69	68	67	66	65	64	63	62	61	60	58	57	56	55	54	53
1,800	1,820	71	70	69	68	67	66	65	64	63	62	61	59	58	57	56	55	54
1,820	1,840	72	71	70	69	68	67	66	65	64	63	62	60	59	58	57	56	55
1,840	1,860	73	72	71	70	69	68	67	66	65	64	63	61	60	59	58	57	56
1,860	1,880	74	73	72	71	70	69	68	67	66	65	64	62	61	60	59	58	57
1,880	1,900	75	74	73	72	71	70	69	68	67	66	65	63	62	61	60	59	58
1,900	1,920	76	75	74	73	72	71	70	69	68	67	66	64	63	62	61	60	59

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
		The amount of tax to be withheld is:																
660	680																	
680	700	1																
700	720	1	1															
720	740	2	1	1														
740	760	2	2	1	1													
760	780	3	2	2	1													
780	800	4	3	2	2	1												
800	820	5	4	3	2	2	1											
820	840	6	5	4	3	2	2	1										
840	860	6	6	5	4	3	2	2	1									
860	880	7	6	5	5	4	3	2	2	1								
880	900	8	7	6	5	5	4	3	2	2	1							
900	920	9	8	7	6	5	5	4	3	2	2	1						
920	940	10	9	8	7	6	5	5	4	3	2	2	1					
940	960	10	10	9	8	7	6	5	5	4	3	2	2	1				
960	980	11	10	9	9	8	7	6	5	4	4	3	2	1	1			
980	1,000	12	11	10	9	9	8	7	6	5	4	4	3	2	1	1		
1,000	1,020	13	12	11	10	9	9	8	7	6	5	4	4	3	2	1	1	
1,020	1,040	14	13	12	11	10	9	9	8	7	6	5	4	4	3	2	1	1
1,040	1,060	15	14	13	12	11	10	9	9	8	7	6	5	4	4	3	2	1
1,060	1,080	16	15	14	13	12	11	10	9	8	8	7	6	5	4	3	3	2
1,080	1,100	17	16	15	14	13	12	11	10	9	8	8	7	6	5	4	3	3
1,100	1,120	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5	4	3
1,120	1,140	19	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5	4
1,140	1,160	20	19	18	17	16	15	14	13	12	11	10	9	8	8	7	6	5
1,160	1,180	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	7	6
1,180	1,200	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	7
1,200	1,220	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,220	1,240	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,240	1,260	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,260	1,280	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,280	1,300	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,300	1,320	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,320	1,340	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,340	1,360	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,360	1,380	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,380	1,400	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,400	1,420	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,420	1,440	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,440	1,460	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,460	1,480	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,480	1,500	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,500	1,520	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,520	1,540	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,540	1,560	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,560	1,580	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,580	1,600	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,600	1,620	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,620	1,640	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,640	1,660	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,660	1,680	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,680	1,700	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,700	1,720	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,720	1,740	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,740	1,760	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,760	1,780	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,780	1,800	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,800	1,820	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,820	1,840	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,840	1,860	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,860	1,880	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,880	1,900	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,900	1,920	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,920	1,940	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,940	1,960	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,960	1,980	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,980	2,000	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,000	2,020	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,020	2,040	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,040	2,060	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,060	2,080	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,080	2,100	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,100	2,120	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,120	2,140	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,140	2,160	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,160	2,180	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,180	2,200	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,200	2,220	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,220	2,240	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,240	2,260	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
		The amount of tax to be withheld is:																
1,020	1,040																	
1,040	1,060	1																
1,060	1,080	1	1															
1,080	1,100	2	1	1														
1,100	1,120	3	2	1	1													
1,120	1,140	3	3	2	1	1												
1,140	1,160	4	3	3	2	1	1											
1,160	1,180	5	4	3	2	2	1	1										
1,180	1,200	6	5	4	3	2	2	1	1									
1,200	1,220	7	6	5	4	3	2	2	1	1								
1,220	1,240	7	7	6	5	4	3	2	2	1	1							
1,240	1,260	8	7	7	6	5	4	3	2	2	1	1						
1,260	1,280	9	8	7	6	6	5	4	3	2	2	1						
1,280	1,300	10	9	8	7	6	6	5	4	3	2	2	1					
1,300	1,320	11	10	9	8	7	6	6	5	4	3	2	2	1				
1,320	1,340	12	11	10	9	8	7	6	6	5	4	3	2	2	1			
1,340	1,360	13	11	11	10	9	8	7	6	6	5	4	3	2	2	1		
1,360	1,380	14	12	11	10	10	9	8	7	6	5	5	4	3	2	2	1	
1,380	1,400	15	13	12	11	10	10	9	8	7	6	5	5	4	3	2	2	1
1,400	1,420	16	14	13	12	11	10	10	9	8	7	6	5	5	4	3	2	2
1,420	1,440	17	15	14	13	12	11	10	10	9	8	7	6	5	5	4	3	2
1,440	1,460	18	16	15	14	13	12	11	10	10	9	8	7	6	5	5	4	3
1,460	1,480	19	17	16	15	14	13	12	11	10	9	9	8	7	6	5	4	4
1,480	1,500	20	18	17	16	15	14	13	12	11	10	9	9	8	7	6	5	4
1,500	1,520	21	19	18	17	16	15	14	13	12	11	10	9	9	8	7	6	5
1,520	1,540	22	20	19	18	17	16	15	14	13	12	11	10	9	9	8	7	6
1,540	1,560	23	21	20	19	18	17	16	15	14	13	12	11	10	9	9	8	7
1,560	1,580	24	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	8
1,580	1,600	25	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,600	1,620	26	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,620	1,640	27	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,640	1,660	28	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,660	1,680	29	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,680	1,700	30	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,700	1,720	31	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,720	1,740	32	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,740	1,760	33	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,760	1,780	34	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,780	1,800	35	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,800	1,820	36	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,820	1,840	37	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,840	1,860	38	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,860	1,880	39	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,880	1,900	40	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,900	1,920	41	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,920	1,940	42	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,940	1,960	43	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,960	1,980	44	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,980	2,000	45	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
2,000	2,020	46	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
2,020	2,040	47	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
2,040	2,060	48	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
2,060	2,080	49	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
2,080	2,100	50	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2,100	2,120	51	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2,120	2,140	52	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2,140	2,160	53	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2,160	2,180	54	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2,180	2,200	55	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2,200	2,220	56	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2,220	2,240	57	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2,240	2,260	58	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,260	2,280	59	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,280	2,300	60	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,300	2,320	61	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,320	2,340	62	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,340	2,360	63	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,360	2,380	64	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,380	2,400	65	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,400	2,420	66	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,420	2,440	67	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,440	2,460	68	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,460	2,480	69	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,480	2,500	70	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,500	2,520	71	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,520	2,540	72	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,540	2,560	73	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,560	2,580	74	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,580	2,600	75	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,600	2,620	76	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
AT LEAST	BUT LESS THAN	0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000						
		The amount of tax to be withheld is:															
400	440																
440	480	1															
480	520	2															
520	560	3															
560	600	4															
600	640	5															
640	680	7															
680	720	9															
720	760	10															
760	800	12															
800	840	13															
840	880	15															
880	920	17															
920	960	18															
960	1,000	20	1														
1,000	1,040	21	2														
1,040	1,080	23	4														
1,080	1,120	25	5	1													
1,120	1,160	27	6	2													
1,160	1,200	29	8	3													
1,200	1,240	31	9	5	1												
1,240	1,280	33	11	6	2												
1,280	1,320	35	13	8	3												
1,320	1,360	37	14	9	4	1											
1,360	1,400	39	16	11	6	2											
1,400	1,440	41	17	12	7	3											
1,440	1,480	43	19	14	9	4	1										
1,480	1,520	45	21	16	11	6	2										
1,520	1,560	47	22	17	12	7	3										
1,560	1,600	49	24	19	14	9	4	1									
1,600	1,640	51	26	20	15	10	5	2									
1,640	1,680	53	28	22	17	12	7	3									
1,680	1,720	55	30	24	19	14	9	4	1								
1,720	1,760	57	32	26	20	15	10	5	2								
1,760	1,800	59	34	28	22	17	12	7	3								
1,800	1,840	61	36	30	24	18	13	8	4	1							
1,840	1,880	63	38	32	26	20	15	10	5	2							
1,880	1,920	65	40	34	28	22	17	12	7	3							
1,920	1,960	67	42	36	30	24	18	13	8	4	1						
1,960	2,000	69	44	38	32	26	20	15	10	5	2						
2,000	2,040	71	46	40	34	28	21	16	11	6	3						
2,040	2,080	73	48	42	36	30	23	18	13	8	4						
2,080	2,120	75	50	44	38	32	25	20	15	10	5						
2,120	2,160	77	52	46	40	34	27	21	16	11	6						
2,160	2,200	79	54	48	42	36	29	23	18	13	8						
2,200	2,240	81	56	50	44	38	31	25	19	14	9						
2,240	2,280	83	58	52	46	40	33	27	21	16	11						
2,280	2,320	85	60	54	48	42	35	29	23	18	13						
2,320	2,360	87	62	56	50	44	37	31	25	19	14						
2,360	2,400	89	64	58	52	46	39	33	27	21	16						
2,400	2,440	91	66	60	54	48	41	35	29	23	17						
2,440	2,480	93	68	62	56	50	43	37	31	25	19						
2,480	2,520	95	70	64	58	52	45	39	33	27	21						
2,520	2,560	97	72	66	60	54	47	41	35	29	22						
2,560	2,600	99	74	68	62	56	49	43	37	31	24						
2,600	2,640	101	76	70	64	58	51	45	39	33	26						
2,640	2,680	103	78	72	66	60	53	47	41	35	28						
2,680	2,720	105	80	74	68	62	55	49	43	37	30						
2,720	2,760	107	82	76	70	64	57	51	45	39	32						
2,760	2,800	109	84	78	72	66	59	53	47	41	34						
2,800	2,840	111	86	80	74	68	61	55	49	43	36						
2,840	2,880	113	88	82	76	70	63	57	51	45	38						
2,880	2,920	115	90	84	78	72	65	59	53	47	40						
2,920	2,960	117	92	86	80	74	67	61	55	49	42						
2,960	3,000	119	94	88	82	76	69	63	57	51	44						
3,000	3,040	121	96	90	84	78	71	65	59	53	46						
3,040	3,080	123	98	92	86	80	73	67	61	55	48						
3,080	3,120	125	100	94	88	82	75	69	63	57	50						
3,120	3,160	127	102	96	90	84	77	71	65	59	52						
3,160	3,200	129	104	98	92	86	79	73	67	61	54						
3,200	3,240	131	106	100	94	88	81	75	69	63	56						
3,240	3,280	133	108	102	96	90	83	77	71	65	58						
3,280	3,320	135	110	104	98	92	85	79	73	67	60						
3,320	3,360	137	112	106	100	94	87	81	75	69	62						
3,360	3,400	139	114	108	102	96	89	83	77	71	64						
3,400	3,440	141	116	110	104	98	91	85	79	73	66						
3,440	3,480	143	118	112	106	100	93	87	81	75	68						
3,480	3,520	145	120	114	108	102	95	89	83	77	70						
3,520	3,560	147	122	116	110	104	97	91	85	79	72						
3,560	3,600	149	124	118	112	106	99	93	87	81	74						
3,600	3,640	151	126	120	114	108	101	95	89	83	76						
3,640	3,680	153	128	122	116	110	103	97	91	85	78						
3,680	3,720	155	130	124	118	112	105	99	93	87	80						
3,720	3,760	157	132	126	120	114	107	101	95	89	82						
3,760	3,800	159	134	128	122	116	109	103	97	91	84						

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:										
AT LEAST	BUT LESS THAN	0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000
		The amount of tax to be withheld is:										
480	520											
520	560	1										
560	600	2										
600	640	3										
640	680	4										
680	720	5										
720	760	7										
760	800	8										
800	840	10										
840	880	11										
880	920	13										
920	960	15										
960	1,000	16										
1,000	1,040	18										
1,040	1,080	19										
1,080	1,120	21										
1,120	1,160	23										
1,160	1,200	25										
1,200	1,240	27										
1,240	1,280	29										
1,280	1,320	31										
1,320	1,360	33	1									
1,360	1,400	35	2									
1,400	1,440	37	3									
1,440	1,480	39	4	1								
1,480	1,520	41	5	2								
1,520	1,560	43	7	3								
1,560	1,600	45	9	4	1							
1,600	1,640	47	10	5	2							
1,640	1,680	49	12	7	3							
1,680	1,720	51	13	8	4							
1,720	1,760	53	15	10	5	1						
1,760	1,800	55	17	12	7	2						
1,800	1,840	57	18	13	8	4						
1,840	1,880	59	20	15	10	5	1					
1,880	1,920	61	21	16	11	6	2					
1,920	1,960	63	23	18	13	8	3					
1,960	2,000	65	25	20	15	10	5	1				
2,000	2,040	67	27	21	16	11	6	2				
2,040	2,080	69	29	23	18	13	8	3				
2,080	2,120	71	31	25	19	14	9	5	1			
2,120	2,160	73	33	27	21	16	11	6	2			
2,160	2,200	75	35	29	23	18	13	8	3			
2,200	2,240	77	37	31	25	19	14	9	4	1		
2,240	2,280	79	39	33	27	21	16	11	6	2		
2,280	2,320	81	41	35	29	23	17	12	7	3		
2,320	2,360	83	43	37	31	25	19	14	9	4	1	
2,360	2,400	85	45	39	33	27	21	16	11	6	2	
2,400	2,440	87	47	41	35	29	22	17	12	7	3	
2,440	2,480	89	49	43	37	31	24	19	14	9	4	1
2,480	2,520	91	51	45	39	33	26	20	15	10	5	2
2,520	2,560	93	53	47	41	35	28	22	17	12	7	3
2,560	2,600	95	55	49	43	37	30	24	19	14	9	4
2,600	2,640	97	57	51	45	39	32	26	20	15	10	5
2,640	2,680	99	59	53	47	41	34	28	22	17	12	7
2,680	2,720	101	61	55	49	43	36	30	24	18	13	8
2,720	2,760	103	63	57	51	45	38	32	26	20	15	10
2,760	2,800	105	65	59	53	47	40	34	28	22	17	12
2,800	2,840	107	67	61	55	49	42	36	30	24	18	13
2,840	2,880	109	69	63	57	51	44	38	32	26	20	15
2,880	2,920	111	71	65	59	53	46	40	34	28	21	16
2,920	2,960	113	73	67	61	55	48	42	36	30	23	18
2,960	3,000	115	75	69	63	57	50	44	38	32	25	20
3,000	3,040	117	77	71	65	59	52	46	40	34	27	21
3,040	3,080	119	79	73	67	61	54	48	42	36	29	23
3,080	3,120	121	81	75	69	63	56	50	44	38	31	25
3,120	3,160	123	83	77	71	65	58	52	46	40	33	27
3,160	3,200	125	85	79	73	67	60	54	48	42	35	29
3,200	3,240	127	87	81	75	69	62	56	50	44	37	31
3,240	3,280	129	89	83	77	71	64	58	52	46	39	33
3,280	3,320	131	91	85	79	73	66	60	54	48	41	35
3,320	3,360	133	93	87	81	75	68	62	56	50	43	37
3,360	3,400	135	95	89	83	77	70	64	58	52	45	39
3,400	3,440	137	97	91	85	79	72	66	60	54	47	41
3,440	3,480	139	99	93	87	81	74	68	62	56	49	43
3,480	3,520	141	101	95	89	83	76	70	64	58	51	45
3,520	3,560	143	103	97	91	85	78	72	66	60	53	47
3,560	3,600	145	105	99	93	87	80	74	68	62	55	49
3,600	3,640	147	107	101	95	89	82	76	70	64	57	51
3,640	3,680	149	109	103	97	91	84	78	72	66	59	53
3,680	3,720	151	111	105	99	93	86	80	74	68	61	55
3,720	3,760	153	113	107	101	95	88	82	76	70	63	57
3,760	3,800	155	115	109	103	97	90	84	78	72	65	59
3,800	3,840	157	117	111	105	99	92	86	80	74	67	61
3,840	3,880	159	119	113	107	101	94	88	82	76	69	63

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:										
AT LEAST	BUT LESS THAN	0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500
		The amount of tax to be withheld is:										
600	640											
640	680	1										
680	720	2										
720	760	3										
760	800	4										
800	840	6										
840	880	7										
880	920	9										
920	960	11										
960	1,000	12										
1,000	1,040	14										
1,040	1,080	15										
1,080	1,120	17										
1,120	1,160	19										
1,160	1,200	20										
1,200	1,240	22										
1,240	1,280	24										
1,280	1,320	26										
1,320	1,360	28										
1,360	1,400	30										
1,400	1,440	32										
1,440	1,480	34										
1,480	1,520	36										
1,520	1,560	38										
1,560	1,600	40										
1,600	1,640	42										
1,640	1,680	44	1									
1,680	1,720	46	2									
1,720	1,760	48	3									
1,760	1,800	50	4	1								
1,800	1,840	52	6	2								
1,840	1,880	53	7	2								
1,880	1,920	56	9	4	1							
1,920	1,960	58	11	6	2							
1,960	2,000	60	12	7	3							
2,000	2,040	62	14	9	4	1						
2,040	2,080	64	15	10	5	2						
2,080	2,120	66	17	12	7	3						
2,120	2,160	68	19	14	9	4						
2,160	2,200	70	20	15	10	5	1					
2,200	2,240	72	22	17	12	7	3					
2,240	2,280	74	24	18	13	8	4					
2,280	2,320	76	26	20	15	10	5	1				
2,320	2,360	78	28	22	17	12	7	2				
2,360	2,400	80	30	24	18	13	8	4				
2,400	2,440	82	32	26	20	15	10	5	1			
2,440	2,480	84	34	28	21	16	11	6	2			
2,480	2,520	86	36	30	23	18	13	8	4			
2,520	2,560	88	38	32	25	20	15	10	5	1		
2,560	2,600	90	40	34	27	21	16	11	6	2		
2,600	2,640	92	42	36	29	23	18	13	8	3		
2,640	2,680	94	44	38	31	25	19	14	9	5	1	
2,680	2,720	96	46	40	33	27	21	16	11	6	2	
2,720	2,760	98	48	42	35	29	23	18	13	8	3	
2,760	2,800	100	50	44	37	31	25	19	14	9	4	1
2,800	2,840	102	52	46	39	33	27	21	16	11	6	2
2,840	2,880	104	54	48	41	35	29	23	17	12	7	3
2,880	2,920	106	56	50	43	37	31	25	19	14	9	4
2,920	2,960	108	58	52	45	39	33	27	21	16	11	6
2,960	3,000	110	60	54	47	41	35	29	22	17	12	7
3,000	3,040	112	62	56	49	43	37	31	24	19	14	9
3,040	3,080	114	64	58	51	45	39	33	26	20	15	10
3,080	3,120	116	66	60	53	47	41	35	28	22	17	12
3,120	3,160	118	68	62	55	49	43	37	30	24	19	14
3,160	3,200	120	70	64	57	51	45	39	32	26	20	15
3,200	3,240	122	72	66	59	53	47	41	34	28	22	17
3,240	3,280	124	74	68	61	55	49	43	36	30	24	18
3,280	3,320	126	76	70	63	57	51	45	38	32	26	20
3,320	3,360	128	78	72	65	59	53	47	40	34	28	22
3,360	3,400	130	80	74	67	61	55	49	42	36	30	24
3,400	3,440	132	82	76	69	63	57	51	44	38	32	26
3,440	3,480	134	84	78	71	65	59	53	46	40	34	28
3,480	3,520	136	86	80	73	67	61	55	48	42	36	30
3,520	3,560	138	88	82	75	69	63	57	50	44	38	32
3,560	3,600	140	90	84	77	71	65	59	52	46	40	34
3,600	3,640	142	92	86	79	73	67	61	54	48	42	36
3,640	3,680	144	94	88	81	75	69	63	56	50	44	38
3,680	3,720	146	96	90	83	77	71	65	58	52	46	40
3,720	3,760	148	98	92	85	79	73	67	60	54	48	42
3,760	3,800	150	100	94	87	81	75	69	62	56	50	44
3,800	3,840	152	102	96	89	83	77	71	64	58	52	46
3,840	3,880	154	104	98	91	85	79	73	66	60	54	48
3,880	3,920	156	106	100	93	87	81	75	68	62	56	50
3,920	3,960	158	108	102	95	89	83	77	70	64	58	52
3,960	4,000	160	110	104	97	91	85	79	72	66	60	54

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
		The amount of tax to be withheld is:																
600	640																	
640	680	1																
680	720	2	1															
720	760	3	2	1														
760	800	4	3	2	1													
800	840	6	4	3	2	1												
840	880	7	6	4	3	2	1											
880	920	9	7	6	4	3	2	1										
920	960	11	9	7	6	4	3	2	1									
960	1,000	12	11	9	7	6	4	3	2	1								
1,000	1,040	14	12	10	9	7	5	4	3	2	1							
1,040	1,080	15	14	12	10	9	7	5	4	3	2	1						
1,080	1,120	17	15	14	12	10	9	7	5	4	3	2						
1,120	1,160	19	17	15	14	12	10	9	7	5	4	3	1					
1,160	1,200	20	19	17	15	14	12	10	9	7	5	4	3	1				
1,200	1,240	22	20	18	17	15	13	12	10	8	7	5	4	3	1			
1,240	1,280	24	22	20	18	17	15	13	12	10	8	7	5	4	3	1		
1,280	1,320	26	24	22	20	18	17	15	13	12	10	8	7	5	4	3	1	
1,320	1,360	28	26	24	22	20	18	17	15	13	12	10	8	7	5	4	2	1
1,360	1,400	30	28	26	24	22	20	18	17	15	13	12	10	8	7	5	4	2
1,400	1,440	32	30	28	26	24	21	20	18	16	15	13	11	10	8	6	5	4
1,440	1,480	34	32	30	28	26	23	21	20	18	16	15	13	11	10	8	6	5
1,480	1,520	36	34	32	30	28	25	23	21	20	18	16	15	13	11	10	8	6
1,520	1,560	38	36	34	32	30	27	25	23	21	20	18	16	15	13	11	10	8
1,560	1,600	40	38	36	34	32	29	27	25	23	21	20	18	16	15	13	11	10
1,600	1,640	42	40	38	36	34	31	29	27	25	23	21	19	18	16	14	13	11
1,640	1,680	44	42	40	38	36	33	31	29	27	25	23	21	19	18	16	14	13
1,680	1,720	46	44	42	40	38	35	33	31	29	27	25	23	21	19	18	16	14
1,720	1,760	48	46	44	42	40	37	35	33	31	29	27	25	23	21	19	18	16
1,760	1,800	50	48	46	44	42	39	37	35	33	31	29	27	25	23	21	19	18
1,800	1,840	52	50	48	46	44	41	39	37	35	33	31	29	27	25	23	21	19
1,840	1,880	54	52	50	48	46	43	41	39	37	35	33	31	29	27	25	23	21
1,880	1,920	56	54	52	50	48	45	43	41	39	37	35	33	31	29	27	25	23
1,920	1,960	58	56	54	52	50	47	45	43	41	39	37	35	33	31	29	27	25
1,960	2,000	60	58	56	54	52	49	47	45	43	41	39	37	35	33	31	29	27
2,000	2,040	62	60	58	56	54	51	49	47	45	43	41	39	37	35	33	31	29
2,040	2,080	64	62	60	58	56	53	51	49	47	45	43	41	39	37	35	33	31
2,080	2,120	66	64	62	60	58	55	53	51	49	47	45	43	41	39	37	35	33
2,120	2,160	68	66	64	62	60	57	55	53	51	49	47	45	43	41	39	37	35
2,160	2,200	70	68	66	64	62	59	57	55	53	51	49	47	45	43	41	39	37
2,200	2,240	72	70	68	66	64	61	59	57	55	53	51	49	47	45	43	41	39
2,240	2,280	74	72	70	68	66	63	61	59	57	55	53	51	49	47	45	43	41
2,280	2,320	76	74	72	70	68	65	63	61	59	57	55	53	51	49	47	45	43
2,320	2,360	78	76	74	72	70	67	65	63	61	59	57	55	53	51	49	47	45
2,360	2,400	80	78	76	74	72	69	67	65	63	61	59	57	55	53	51	49	47
2,400	2,440	82	80	78	76	74	71	69	67	65	63	61	59	57	55	53	51	49
2,440	2,480	84	82	80	78	76	73	71	69	67	65	63	61	59	57	55	53	51
2,480	2,520	86	84	82	80	78	75	73	71	69	67	65	63	61	59	57	55	53
2,520	2,560	88	86	84	82	80	77	75	73	71	69	67	65	63	61	59	57	55
2,560	2,600	90	88	86	84	82	79	77	75	73	71	69	67	65	63	61	59	57
2,600	2,640	92	90	88	86	84	81	79	77	75	73	71	69	67	65	63	61	59
2,640	2,680	94	92	90	88	86	83	81	79	77	75	73	71	69	67	65	63	61
2,680	2,720	96	94	92	90	88	85	83	81	79	77	75	73	71	69	67	65	63
2,720	2,760	98	96	94	92	90	87	85	83	81	79	77	75	73	71	69	67	65
2,760	2,800	100	98	96	94	92	89	87	85	83	81	79	77	75	73	71	69	67
2,800	2,840	102	100	98	96	94	91	89	87	85	83	81	79	77	75	73	71	69
2,840	2,880	104	102	100	98	96	93	91	89	87	85	83	81	79	77	75	73	71
2,880	2,920	106	104	102	100	98	95	93	91	89	87	85	83	81	79	77	75	73
2,920	2,960	108	106	104	102	100	97	95	93	91	89	87	85	83	81	79	77	75
2,960	3,000	110	108	106	104	102	99	97	95	93	91	89	87	85	83	81	79	77
3,000	3,040	112	110	108	106	104	101	99	97	95	93	91	89	87	85	83	81	79
3,040	3,080	114	112	110	108	106	103	101	99	97	95	93	91	89	87	85	83	81
3,080	3,120	116	114	112	110	108	105	103	101	99	97	95	93	91	89	87	85	83
3,120	3,160	118	116	114	112	110	107	105	103	101	99	97	95	93	91	89	87	85
3,160	3,200	120	118	116	114	112	109	107	105	103	101	99	97	95	93	91	89	87
3,200	3,240	122	120	118	116	114	111	109	107	105	103	101	99	97	95	93	91	89
3,240	3,280	124	122	120	118	116	113	111	109	107	105	103	101	99	97	95	93	91
3,280	3,320	126	124	122	120	118	115	113	111	109	107	105	103	101	99	97	95	93
3,320	3,360	128	126	124	122	120	117	115	113	111	109	107	105	103	101	99	97	95
3,360	3,400	130	128	126	124	122	119	117	115	113	111	109	107	105	103	101	99	97
3,400	3,440	132	130	128	126	124	121	119	117	115	113	111	109	107	105	103	101	99
3,440	3,480	134	132	130	128	126	123	121	119	117	115	113	111	109	107	105	103	101
3,480	3,520	136	134	132	130	128	125	123	121	119	117	115	113	111	109	107	105	103
3,520	3,560	138	136	134	132	130	127	125	123	121	119	117	115	113	111	109	107	105
3,560	3,600	140	138	136	134	132	129	127	125	123	121	119	117	115	113	111	109	107
3,600	3,640	142	140	138	136	134	131	129	127	125	123	121	119	117	115	113	111	109
3,640	3,680	144	142	140	138	136	133	131	129	127	125	123	121	119	117	115	113	111
3,680	3,720	146	144	142	140	138	135	133	131	129	127	125	123	121	119	117	115	113
3,720	3,760	148	146	144	142	140	137	135	133	131	129	127	125	123	121	119	117	115
3,760	3,800	150	148	146	144	142	139	137	135	133	131	129	127	125	123	121	119	117

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
		The amount of tax to be withheld is:																
1,320	1,360																	
1,360	1,400	1																
1,400	1,440	2	1															
1,440	1,480	4	2	1														
1,480	1,520	5	4	2	1													
1,520	1,560	6	5	3	2	1												
1,560	1,600	8	6	5	3	2	1											
1,600	1,640	9	8	6	5	3	2	1										
1,640	1,680	11	9	8	6	5	3	2	1									
1,680	1,720	13	11	9	8	6	5	3	2	1								
1,720	1,760	14	13	11	9	8	6	4	3	2	1							
1,760	1,800	16	14	13	11	9	8	6	4	3	2	1						
1,800	1,840	17	16	14	12	11	9	7	6	4	3	2	1					
1,840	1,880	19	17	16	14	12	11	9	7	6	4	3	2	1				
1,880	1,920	21	19	17	16	14	12	11	9	7	6	4	3	2	1			
1,920	1,960	22	21	19	17	16	14	12	11	9	7	6	4	3	2	1		
1,960	2,000	24	22	21	19	17	16	14	12	11	9	7	6	4	3	2	1	
2,000	2,040	26	24	22	20	19	17	15	14	12	10	9	7	5	4	3	2	1
2,040	2,080	28	26	24	22	20	19	17	15	14	12	10	9	7	5	4	3	2
2,080	2,120	30	28	26	24	22	20	19	17	15	14	12	10	9	7	5	4	3
2,120	2,160	32	30	28	26	24	22	20	19	17	15	14	12	10	9	7	5	4
2,160	2,200	34	32	30	28	26	24	22	20	19	17	15	14	12	10	9	7	5
2,200	2,240	36	34	32	30	28	26	24	22	20	18	17	15	13	12	10	8	7
2,240	2,280	38	36	34	32	30	28	26	24	22	20	18	17	15	13	12	10	8
2,280	2,320	40	38	36	34	32	30	28	26	24	22	20	18	17	15	13	12	10
2,320	2,360	42	40	38	36	34	32	30	28	26	24	22	20	18	17	15	13	12
2,360	2,400	44	42	40	38	36	34	32	30	28	26	24	22	20	18	17	15	13
2,400	2,440	46	44	42	40	38	36	34	32	30	28	26	24	21	20	18	16	15
2,440	2,480	48	46	44	42	40	38	36	34	32	30	28	26	23	21	20	18	16
2,480	2,520	50	48	46	44	42	40	38	36	34	32	30	28	25	23	21	20	18
2,520	2,560	52	50	48	46	44	42	40	38	36	34	32	30	27	25	23	21	20
2,560	2,600	54	52	50	48	46	44	42	40	38	36	34	32	29	27	25	23	21
2,600	2,640	56	54	52	50	48	46	44	42	40	38	36	34	31	29	27	25	23
2,640	2,680	58	56	54	52	50	48	46	44	42	40	38	36	33	31	29	27	25
2,680	2,720	60	58	56	54	52	50	48	46	44	42	40	38	35	33	31	29	27
2,720	2,760	62	60	58	56	54	52	50	48	46	44	42	40	37	35	33	31	29
2,760	2,800	64	62	60	58	56	54	52	50	48	46	44	42	39	37	35	33	31
2,800	2,840	66	64	62	60	58	56	54	52	50	48	46	44	41	39	37	35	33
2,840	2,880	68	66	64	62	60	58	56	54	52	50	48	46	43	41	39	37	35
2,880	2,920	70	68	66	64	62	60	58	56	54	52	50	48	45	43	41	39	37
2,920	2,960	72	70	68	66	64	62	60	58	56	54	52	50	47	45	43	41	39
2,960	3,000	74	72	70	68	66	64	62	60	58	56	54	52	49	47	45	43	41
3,000	3,040	76	74	72	70	68	66	64	62	60	58	56	54	51	49	47	45	43
3,040	3,080	78	76	74	72	70	68	66	64	62	60	58	56	53	51	49	47	45
3,080	3,120	80	78	76	74	72	70	68	66	64	62	60	58	55	53	51	49	47
3,120	3,160	82	80	78	76	74	72	70	68	66	64	62	60	57	55	53	51	49
3,160	3,200	84	82	80	78	76	74	72	70	68	66	64	62	59	57	55	53	51
3,200	3,240	86	84	82	80	78	76	74	72	70	68	66	64	61	59	57	55	53
3,240	3,280	88	86	84	82	80	78	76	74	72	70	68	66	63	61	59	57	55
3,280	3,320	90	88	86	84	82	80	78	76	74	72	70	68	65	63	61	59	57
3,320	3,360	92	90	88	86	84	82	80	78	76	74	72	70	67	65	63	61	59
3,360	3,400	94	92	90	88	86	84	82	80	78	76	74	72	69	67	65	63	61
3,400	3,440	96	94	92	90	88	86	84	82	80	78	76	74	71	69	67	65	63
3,440	3,480	98	96	94	92	90	88	86	84	82	80	78	76	73	71	69	67	65
3,480	3,520	100	98	96	94	92	90	88	86	84	82	80	78	75	73	71	69	67
3,520	3,560	102	100	98	96	94	92	90	88	86	84	82	80	77	75	73	71	69
3,560	3,600	104	102	100	98	96	94	92	90	88	86	84	82	79	77	75	73	71
3,600	3,640	106	104	102	100	98	96	94	92	90	88	86	84	81	79	77	75	73
3,640	3,680	108	106	104	102	100	98	96	94	92	90	88	86	83	81	79	77	75
3,680	3,720	110	108	106	104	102	100	98	96	94	92	90	88	85	83	81	79	77
3,720	3,760	112	110	108	106	104	102	100	98	96	94	92	90	87	85	83	81	79
3,760	3,800	114	112	110	108	106	104	102	100	98	96	94	92	89	87	85	83	81
3,800	3,840	116	114	112	110	108	106	104	102	100	98	96	94	91	89	87	85	83
3,840	3,880	118	116	114	112	110	108	106	104	102	100	98	96	93	91	89	87	85
3,880	3,920	120	118	116	114	112	110	108	106	104	102	100	98	95	93	91	89	87
3,920	3,960	122	120	118	116	114	112	110	108	106	104	102	100	97	95	93	91	89
3,960	4,000	124	122	120	118	116	114	112	110	108	106	104	102	99	97	95	93	91
4,000	4,040	126	124	122	120	118	116	114	112	110	108	106	104	101	99	97	95	93
4,040	4,080	128	126	124	122	120	118	116	114	112	110	108	106	103	101	99	97	95
4,080	4,120	130	128	126	124	122	120	118	116	114	112	110	108	105	103	101	99	97
4,120	4,160	132	130	128	126	124	122	120	118	116	114	112	110	107	105	103	101	99
4,160	4,200	134	132	130	128	126	124	122	120	118	116	114	112	109	107	105	103	101
4,200	4,240	136	134	132	130	128	126	124	122	120	118	116	114	111	109	107	105	103
4,240	4,280	138	136	134	132	130	128	126	124	122	120	118	116	113	111	109	107	105
4,280	4,320	140	138	136	134	132	130	128	126	124	122	120	118	115	113	111	109	107
4,320	4,360	142	140	138	136	134	132	130	128	126	124	122	120	117	115	113	111	109
4,360	4,400	144	142	140	138	136	134	132	130	128	126	124	122	119	117	115	113	111
4,400	4,440	146	144	142	140	138	136	134	132	130	128	126	124	121	119	117	115	113
4,440	4,480	148	146	144	142	140	138	136	134	132	130	128	126	123	121	119	117	115
4,480	4,520	150	148	146	144	142	140	138	136	134	132	130	128	125	123	121	119	117

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
		The amount of tax to be withheld is:																
2,040	2,080	1																
2,080	2,120	2																
2,120	2,160	3	1															
2,160	2,200	4	3	1														
2,200	2,240	5	4	3	1													
2,240	2,280	7	5	4	3	1												
2,280	2,320	8	7	5	4	3	1											
2,320	2,360	10	8	7	5	4	2	1										
2,360	2,400	12	10	8	7	5	4	2	1									
2,400	2,440	13	11	10	8	6	5	4	2	1								
2,440	2,480	15	13	11	10	8	6	5	4	2	1							
2,480	2,520	16	15	13	11	10	8	6	5	4	2	1						
2,520	2,560	18	16	15	13	11	10	8	6	5	3	2	1					
2,560	2,600	20	18	16	15	13	11	10	8	6	5	3	2	1				
2,600	2,640	21	19	18	16	14	13	11	9	8	6	5	3	2	1			
2,640	2,680	23	21	19	18	16	14	13	11	9	8	6	5	3	2	1		
2,680	2,720	25	23	21	19	18	16	14	13	11	9	8	6	5	3	2	1	
2,720	2,760	27	25	23	21	19	18	16	14	13	11	9	8	6	4	3	2	1
2,760	2,800	29	27	25	23	21	19	18	16	14	13	11	9	8	6	4	3	2
2,800	2,840	31	29	27	25	23	21	19	17	16	14	12	11	9	7	6	4	3
2,840	2,880	33	31	29	27	25	23	21	19	17	16	14	12	11	9	7	6	4
2,880	2,920	35	33	31	29	27	25	23	21	19	17	16	14	12	11	9	7	6
2,920	2,960	37	35	33	31	29	27	25	22	21	19	17	16	14	12	11	9	7
2,960	3,000	39	37	35	33	31	29	27	24	22	21	19	17	16	14	12	11	9
3,000	3,040	41	39	37	35	33	31	29	26	24	22	20	19	17	15	14	12	10
3,040	3,080	43	41	39	37	35	33	31	28	26	24	22	20	19	17	15	14	12
3,080	3,120	45	43	41	39	37	35	33	30	28	26	24	22	20	19	17	15	14
3,120	3,160	47	45	43	41	39	37	35	32	30	28	26	24	22	20	19	17	15
3,160	3,200	49	47	45	43	41	39	37	34	32	30	28	26	24	22	20	19	17
3,200	3,240	51	49	47	45	43	41	39	36	34	32	30	28	26	24	22	20	18
3,240	3,280	53	51	49	47	45	43	41	38	36	34	32	30	28	26	24	22	20
3,280	3,320	55	53	51	49	47	45	43	40	38	36	34	32	30	28	26	24	22
3,320	3,360	57	55	53	51	49	47	45	42	40	38	36	34	32	30	28	26	24
3,360	3,400	59	57	55	53	51	49	47	44	42	40	38	36	34	32	30	28	26
3,400	3,440	61	59	57	55	53	51	49	46	44	42	40	38	36	34	32	30	28
3,440	3,480	63	61	59	57	55	53	51	48	46	44	42	40	38	36	34	32	30
3,480	3,520	65	63	61	59	57	55	53	50	48	46	44	42	40	38	36	34	32
3,520	3,560	67	65	63	61	59	57	55	52	50	48	46	44	42	40	38	36	34
3,560	3,600	69	67	65	63	61	59	57	54	52	50	48	46	44	42	40	38	36
3,600	3,640	71	69	67	65	63	61	59	56	54	52	50	48	46	44	42	40	38
3,640	3,680	73	71	69	67	65	63	61	58	56	54	52	50	48	46	44	42	40
3,680	3,720	75	73	71	69	67	65	63	60	58	56	54	52	50	48	46	44	42
3,720	3,760	77	75	73	71	69	67	65	62	60	58	56	54	52	50	48	46	44
3,760	3,800	79	77	75	73	71	69	67	64	62	60	58	56	54	52	50	48	46
3,800	3,840	81	79	77	75	73	71	69	66	64	62	60	58	56	54	52	50	48
3,840	3,880	83	81	79	77	75	73	71	68	66	64	62	60	58	56	54	52	50
3,880	3,920	85	83	81	79	77	75	73	70	68	66	64	62	60	58	56	54	52
3,920	3,960	87	85	83	81	79	77	75	72	70	68	66	64	62	60	58	56	54
3,960	4,000	89	87	85	83	81	79	77	74	72	70	68	66	64	62	60	58	56
4,000	4,040	91	89	87	85	83	81	79	76	74	72	70	68	66	64	62	60	58
4,040	4,080	93	91	89	87	85	83	81	78	76	74	72	70	68	66	64	62	60
4,080	4,120	95	93	91	89	87	85	83	80	78	76	74	72	70	68	66	64	62
4,120	4,160	97	95	93	91	89	87	85	82	80	78	76	74	72	70	68	66	64
4,160	4,200	99	97	95	93	91	89	87	84	82	80	78	76	74	72	70	68	66
4,200	4,240	101	99	97	95	93	91	89	86	84	82	80	78	76	74	72	70	68
4,240	4,280	103	101	99	97	95	93	91	88	86	84	82	80	78	76	74	72	70
4,280	4,320	105	103	101	99	97	95	93	90	88	86	84	82	80	78	76	74	72
4,320	4,360	107	105	103	101	99	97	95	92	90	88	86	84	82	80	78	76	74
4,360	4,400	109	107	105	103	101	99	97	94	92	90	88	86	84	82	80	78	76
4,400	4,440	111	109	107	105	103	101	99	96	94	92	90	88	86	84	82	80	78
4,440	4,480	113	111	109	107	105	103	101	98	96	94	92	90	88	86	84	82	80
4,480	4,520	115	113	111	109	107	105	103	100	98	96	94	92	90	88	86	84	82
4,520	4,560	117	115	113	111	109	107	105	102	100	98	96	94	92	90	88	86	84
4,560	4,600	119	117	115	113	111	109	107	104	102	100	98	96	94	92	90	88	86
4,600	4,640	121	119	117	115	113	111	109	106	104	102	100	98	96	94	92	90	88
4,640	4,680	123	121	119	117	115	113	111	108	106	104	102	100	98	96	94	92	90
4,680	4,720	125	123	121	119	117	115	113	110	108	106	104	102	100	98	96	94	92
4,720	4,760	127	125	123	121	119	117	115	112	110	108	106	104	102	100	98	96	94
4,760	4,800	129	127	125	123	121	119	117	114	112	110	108	106	104	102	100	98	96
4,800	4,840	131	129	127	125	123	121	119	116	114	112	110	108	106	104	102	100	98
4,840	4,880	133	131	129	127	125	123	121	118	116	114	112	110	108	106	104	102	100
4,880	4,920	135	133	131	129	127	125	123	120	118	116	114	112	110	108	106	104	102
4,920	4,960	137	135	133	131	129	127	125	122	120	118	116	114	112	110	108	106	104
4,960	5,000	139	137	135	133	131	129	127	124	122	120	118	116	114	112	110	108	106
5,000	5,040	141	139	137	135	133	131	129	126	124	122	120	118	116	114	112	110	108
5,040	5,080	143	141	139	137	135	133	131	128	126	124	122	120	118	116	114	112	110
5,080	5,120	145	143	141	139	137	135	133	130	128	126	124	122	120	118	116	114	112
5,120	5,160	147	145	143	141	139	137	135	132	130	128	126	124	122	120	118	116	114
5,160	5,200	149	147	145	143	141	139	137	134	132	130	128	126	124	122	120	118	116
5,200	5,240	151	149	147	145	143	141	139	136	134	132	130	128	126	124	122	120	118

MISSISSIPPI
WITHHOLDING TAX CALENDAR

If a due date falls on a weekend or a state holiday, the filing is due the next working day.

New Employee	When a new employee is hired, have each employee complete the Mississippi Employee's Withholding Exemption Certificate, Form 89-350. Upon each payment of wages to an employee, withhold Mississippi income tax in accordance with the employee's Form 89-350 and the applicable withholding table.
January 15	Monthly Taxpayers – File employer's return and remittance for December. Quarterly Taxpayers – File employer's return and remittance for 4th quarter (October, November, and December).
January 31	Furnish Wage and Tax Statements to employees showing total wages paid and the amount of Mississippi income tax withheld during calendar year. **Both paper and electronic W2s and the Annual Information Returns, Form 89-140, are due to be filed with the State.**
February 15	Monthly Taxpayers – File employer's return and remittance for January.
February 28	Both paper and electronic 1099s and the Annual Information Returns, Form 89-140, are due to be filed with the State.
March 15	Monthly Taxpayers – File employer's return and remittance for February.
April 15	Monthly Taxpayers – File employer's return and remittance for March. Quarterly Taxpayers – File employer's return and remittance for 1st quarter (January, February, and March).
May 15	Monthly Taxpayers – File employer's return and remittance for April.
June 15	Monthly Taxpayers – File employer's return and remittance for May.
***June 25**	Accelerated Tax Payment - Withholding taxpayers having an average monthly payment of $50,000.00 or more for the prior calendar year is required to make an estimated payment of at least 75% of the current June Liability or 75% of the prior June Liability.
July 15	Monthly Taxpayers – File employer's return and remittance for June. Quarterly Taxpayers – File employer's return and remittance for 2nd quarter (April, May, June).
August 15	Monthly Taxpayers – File employer's return and remittance for July.
September 15	Monthly Taxpayers – File employer's return and remittance for August.
October 15	Monthly Taxpayers – File employer's return and remittance for September. Quarterly Taxpayers – File employer's return and remittance for 3rd quarter (July, August, and September).
November 15	Monthly Taxpayers – File employer's return and remittance for October.
December 15	Monthly Taxpayers – File employer's return and remittance for November.

**Accelerated Tax Payments are due on or before June 25th, even if the 25th falls on a weekend or a state holiday.*