

For information, call:

(800) 972-7660 toll free
334-7660 in the Boise area
TDD: (800) 377-3529
(Hearing Impaired)

Boise

800 Park Blvd., Plaza IV

Coeur d'Alene

1910 Northwest Blvd., Suite 100

Idaho Falls

150 Shoup Ave., Suite 16

Lewiston

1118 F St.

Pocatello

611 Wilson Ave., Suite 5

Twin Falls

440 Falls Ave.

A Guide to Idaho Income Tax Withholding



Important Agencies for Employers

Internal Revenue Service

Federal Tax Withholding, FUTA, FICA, IRS Publication 15, *Circular E, Employer's Tax Guide*

www.irs.gov

Boise office: 550 W. Fort St., Boise ID 83724
(800) 829-4933

Idaho Department of Labor

labor.idaho.gov

Boise office: 317 W. Main St., Boise ID 83735
(800) 448-2977 toll free or (208) 332-3576 in the Boise area (Employer Services)
(208) 332-3579 (Wage payment labor law issues)
(208) 332-3570 (Unemployment Insurance, Job Service)

Idaho Industrial Commission

State Workers Compensation Law, Industrial Accident Insurance

www.iic.idaho.gov

Boise office: 700 S. Clearwater Lane, Boise ID 83712
(800) 950-2110 toll free or (208) 334-6000 in the Boise area

U.S. Citizenship and Immigration Services (USCIS)

(Under Homeland Security Dept.) Employment Eligibility Verification

www.uscis.gov

Boise office: 1185 S. Vinnell Way, Boise ID 83709
(800) 375-5283 toll free or (208) 685-6600 in the Boise area

Idaho Secretary of State

Business DBAs, Articles of Incorporation, UCC

www.sos.idaho.gov

Boise office: 450 N. 4th St., Boise ID 83702
(208) 334-2300

Small Business Administration

General information for businesses and employers

www.sba.gov

Boise office: 380 E. Parkcenter Blvd., Ste. 330, Boise ID 83706
(208) 334-1696

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Recent Revisions

Here's an overview of recent changes to *A Guide to Idaho Income Tax Withholding*

- **June 2014.** Updated the figures for the different computation methods for 2014. Although the figures are effective for 2014, you don't need to adjust the withholding for the months prior to receiving these tables.
- **Nov. 2013.** Added information about the new semimonthly filing cycle, which replaces the split-monthly filing cycle starting Jan. 1, 2014.
- **May 2013.** Updated the figures for the different computation methods for 2013. Although the figures are effective for 2013, you don't need to adjust the withholding for the months prior to receiving these tables.
- **June 2012.** Clarified header information on pages 21, 22, and 23.
- **April 2012.** Updated calculations and tables as a result of a law change which reduced the maximum rate from 7.6% to 7.4%.

How frequently is this guide updated?

The Idaho personal income tax schedules are adjusted for inflation each year. The change is reflected in the income tax tables used to file individual income tax returns. The Tax Commission revises this guide when the accumulated annual inflation adjustments or other factors cause a substantial change. When we update this guide, we'll post an announcement on our website.

Withholding Account Requirements

Do I need an Idaho withholding account?

If you have an employee earning income while in Idaho, you must have an Idaho withholding account. This applies to all employees, including agricultural, household help, and family members. If you choose to voluntarily withhold Idaho income tax for an Idaho resident working outside of Idaho, you must have an Idaho withholding account.

What if I don't register for a withholding account?

If you have employees or withhold Idaho income tax and don't register for a withholding account, you may be subject to a civil penalty of \$100 per day. Each day constitutes a separate offense.

Who is an employer?

An employer is any person, business, or organization for which an individual performs any service as an employee. This includes religious, educational, charitable, and social organizations or societies, even if the organizations are exempt from paying income taxes.

Who is an employee?

Generally, an employee is any individual who performs services for you when you have the right to control what will be done and how it will be done. This is true even when you choose not to exercise your control over the employee and allow the employee freedom of action. It's also true regardless of how payments are measured or paid or whether the employee works full-time or part-time.

If an employer/employee relationship exists, it doesn't matter what the relationship is called. Generally, people who perform services for you are employees unless they're in business for themselves and offer the same service to others.

A corporate officer who works for the corporation is an employee.

Withholding Account Requirements (continued)

What's the difference between an employee and an independent contractor?

Idaho law follows federal law regarding who is an employee and who is an independent contractor.

The Internal Revenue Service uses three characteristics to determine the relationship between a business and a worker.

- **Behavioral Control.** These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business doesn't have to actually direct or control the way the work is done as long as the employer has the right to direct and control the work.
- **Financial Control.** These facts show whether the business has a right to direct and control the financial and business aspects of the worker's job. These include:
 - The extent to which the worker has unreimbursed business expenses. An employee can also have unreimbursed business expenses.
 - The extent of the worker's investment in the facilities used in performing services.
 - The extent to which the worker makes his or her services available to the relevant market.
 - The extent to which the worker can realize a profit or incur a loss.
- **Relationship of the Parties.** These facts show how the parties perceive their relationship. These include:
 - Written contracts describing the relationship the parties intended to create.
 - The extent to which the worker is available to perform services for other similar businesses.
 - Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.
 - The permanency of the relationship.
 - The extent to which services performed by the worker are a key aspect of the regular business of the company.

For more information on how to determine whether someone providing services is an independent contractor or an employee, see IRS Publication 15, *Circular E, Employer's Tax Guide* and Publication 15-A, *Employer's Supplemental Tax Guide*.

Are statutory employees subject to Idaho income tax withholding?

If an employee qualifies as a statutory employee under federal law, Idaho income tax withholding isn't required. For more information, see IRS Publication 15-A, *Employer's Supplemental Tax Guide* or Publication 1779, *Independent Contractor or Employee*.

What if I hire a family member?

If a family member, even your spouse or child, gets paid for providing services, you must withhold Idaho income tax just as you would for a nonfamily member.

What if I hire someone to help me with housework or to care for a family member?

If you hire an employee to work in your home, the employee's wages are subject to Idaho income tax. You must have an Idaho withholding account and report the wages, but you're not required to withhold Idaho income tax from the employee's wages. As a domestic employer, you must issue W-2 forms to your employees by the last day of January following the year of employment. You must also file Form 967 and your employees' W-2 forms by the last day of February.

Withholding Account Requirements (continued)

If you hire someone who has a business providing household help and who provides services to more than one client, the person you hired isn't necessarily your employee.

What if I hire someone to help me on my farm or ranch?

If you hire an employee to help you in your agricultural business, you must withhold Idaho income tax from the employee's check if you're required to withhold for federal purposes and the employee earns \$1,000 or more during the calendar year. Use the withholding tables in this guide to determine how much to withhold.

If you have to file employment reports with the Idaho Department of Labor, you're a quarterly filer with the Tax Commission, and you must:

- Pay the income tax withheld by the last day of the month following the end of the calendar quarter.
- File Form 967 and your employees' W-2 forms by the last day of February.

If you don't have to file employment reports with the Idaho Department of Labor, you're an annual filer with the Tax Commission, and you must:

- Pay the income tax withheld by the last day of January.
- File Form 967 and your employees' W-2 forms by the last day of February.

How do I get an Idaho withholding account number?

You must have a federal Employer Identification Number (EIN) before you apply for an Idaho withholding account. You can get an EIN by using the Internal Revenue Service (IRS) website at www.irs.gov. You can also apply for an EIN by completing a Form SS-4 and calling (800) 829-4933, faxing the form to (859) 669-5760, or mailing it to: IRS Service Center, Attention: EIN Operations, Philadelphia, PA 19255. You can get a Form SS-4 on the IRS website or at your local IRS office.

You can apply for an Idaho withholding account online through tax.idaho.gov by choosing "Apply for a business permit" under Online Services. Using online registration is the fastest way to receive your permit and tax forms. You can also complete the Idaho Business Registration paper form and submit it to the Tax Commission. The form is available online at tax.idaho.gov or by calling 334-7660 in the Boise area or (800) 972-7660 toll free. You can use the same online registration and Idaho Business Registration form to apply for your unemployment insurance account from the Idaho Department of Labor and to provide insurance information to the Idaho Industrial Commission.

Within 10 business days after we've received your application, we'll send you a withholding account number and notify you of your account filing cycle, which determines how often you must file and pay the income tax you withheld. (See page 8.) We'll then send you the forms you'll need to report and pay the withholding.

Withholding Account Maintenance

How do I get reporting forms?

Once you're registered with the Tax Commission, we'll send you preprinted forms. If you pay and file electronically, you don't need to send us a paper form. If you don't have a preprinted form to file, don't use photocopies from a previous period or from a different employer. If you don't have a preprinted form when you need to file, you can:

- Pay and file online through our website at tax.idaho.gov.
- Call the Tax Commission to request a form.

Note: Because withholding forms are personalized, printable copies aren't available on the Tax Commission's website.

Withholding Account Maintenance (continued)

Can I have forms sent to my accountant?

When you register for a withholding account, you can include an alternate address and contact person. If you've already completed your application, you may send a letter asking the Tax Commission to mail your reporting forms to an alternate address. Be sure to include your account number. If you want us to speak with your accountant about your account, we must have a current power of attorney. To get a power of attorney form, visit our website at tax.idaho.gov.

What if I make changes to my business?

You must apply for a new withholding account if you change your business entity (for example, a sole proprietorship becomes a corporation), acquire a business, or get a new federal EIN.

Is a withholding account transferable?

No. If you're a new owner of an existing business, don't use a return or payment voucher that's been issued to the former business. You must apply for a new withholding account.

How do I change my account filing cycle?

Withholding account filing cycles are effective for a full calendar year. The Tax Commission will change your filing cycle at the end of the year if your withholding amounts require a change or if the Tax Commission approves your request for a change. You must send your request by December 1 for a filing cycle change by either:

- Email: permitprocessing@tax.idaho.gov
- Fax: (208) 334-7650
- Mail: Attn: Permit Accounting
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

How do I change the address on my account or cancel my account?

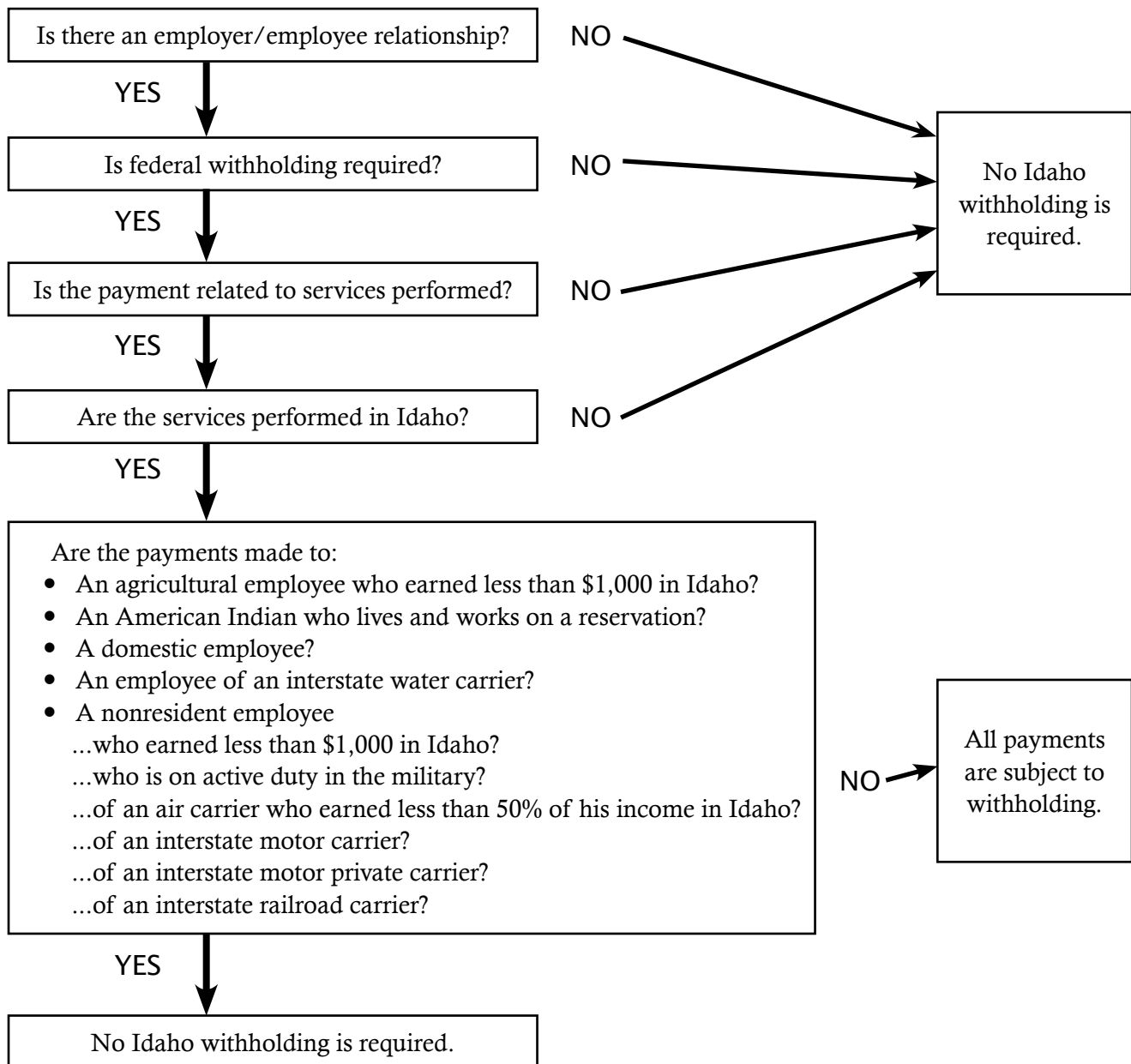
To change your mailing address or cancel your account:

- Use the online request form at tax.idaho.gov/ss for self-service on our website.
- Mark the appropriate box ("Mailing address change" or "Cancel account") on the Form 910 or Form 967. If you're changing the address, draw a line through the address on the form, and write in your new address, or
- Send us written notice that you want to change your account. If you're changing the address, include your name, account number, old address, and new address. If you're cancelling the account, include your name, account number, and the date you want the account to be cancelled. Send your request by either:
- Email: processing@tax.idaho.gov
- Fax: (208) 334-5364
- Mail: Attn: Account Registration & Maintenance
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

Income Subject to Withholding

Should I withhold Idaho income tax?

The following flowchart can help you decide if you need to withhold Idaho income tax.



What income is subject to Idaho income tax withholding?

All wages, tips, and other compensation earned by employees or paid for services performed in Idaho are subject to Idaho income tax withholding. The pay may be in cash or in another form. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It doesn't matter how you measure the compensation or make the payment. Generally, if the Idaho compensation is subject to federal income tax, it's also subject to Idaho income tax.

Compensation paid to a former employee for services performed while still employed in Idaho is subject to Idaho income tax withholding. For example: If an employee is granted stock options and those options vest while the

Income Subject to Withholding (continued)

employee is performing services in Idaho, the compensation or gain when the employee exercises the options are subject to Idaho income tax withholding, even if the employee is no longer living or working in Idaho.

- **Employee business expense reimbursements.** Reimbursements or allowances paid to an employee under an accountable plan aren't subject to Idaho income tax withholding. Reimbursements or allowances paid under a nonaccountable plan are subject to Idaho income tax withholding. For definitions of accountable and nonaccountable plans, see IRS Publication 15, *Circular E, Employer's Tax Guide*.
- **Wages paid "in kind."** If you pay employees in something other than money, you're said to pay them "in kind." Payments in kind can be in the form of goods, lodging, food, clothing, services, or personal use of a company vehicle. Generally, Idaho income tax withholding applies to the fair market value of such payments when they're made for services provided in Idaho. If the food or lodging is for the employer's convenience and qualifies for an exclusion from wages under federal law, it isn't subject to Idaho income tax withholding.
- **Supplemental wages.** Idaho income tax applies to bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, retroactive pay, and other similar payments if earned while working in Idaho. Withholding on supplemental wages may be computed by either combining the supplemental payment with regular wages and treating them as a single payment or by multiplying the supplemental payment by 7.4 percent.
- **Employee benefits.** Benefits that are taxable under the Internal Revenue Code (IRC) are subject to Idaho income tax withholding if they are earned for services provided in Idaho, regardless of when the benefit is received. Tax-deferred benefits such as 401(k) plans and cafeteria plans that are tax deferred by the IRC are also tax deferred for Idaho and not subject to income tax withholding.
- **Stock options.** The granting of stock options is considered to be compensation for services, whether treated for federal income tax purposes as compensation or capital gain income. This income is subject to Idaho income tax withholding if the employee performed services in Idaho between the time the option was granted and the time the option vested. For more information, see Idaho Income Tax Administrative Rule 271.
- **Tips.** Tips an employee receives for work done in Idaho are subject to Idaho income tax withholding. Report as Idaho income the same tip amount you reported as federal income. See IRS Publication 531, *Reporting Tip Income*.

When are wages subject to Idaho income tax?

When an employee earns income while working in Idaho, the income is subject to Idaho income tax. This is true even if the employee isn't a resident of Idaho. It's also true if the employee is a family member. It also applies to people working in Idaho for only one day, including athletes and performers.

If a person who isn't a citizen of the United States earns income while in Idaho, the income is subject to Idaho income tax withholding unless exempt from federal withholding.

Are there exceptions to the withholding requirement?

- An Idaho employer is always required to have an account and report payroll. However, withholding is not required if:
 - The employee isn't a resident of Idaho and earns less than \$1,000 in Idaho in a calendar year.
 - An agricultural laborer earns less than \$1,000 in a calendar year.
 - An employee is exempt from federal withholding.
 - The employee is an American Indian who is an enrolled member of a federally recognized tribe, earns the income on a reservation, and lives on a reservation.
 - An employee gives you a Form W-4 stating he is exempt from withholding as he had no income tax liabil-

Income Subject to Withholding (continued)

ity in the previous year and expects to have no income tax liability for the current year. The exemption is only good for the current year. The employee must give you a new W-4 each year. You must have a withholding account and issue the employee a W-2 form. See *Am I required to send W-4 forms to the Tax Commission?* on page 8.

- **Motor carriers.** If you're an interstate motor carrier or motor private carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. In general, a motor carrier provides motor vehicle transportation for compensation to the public or under a contract. A motor private carrier transports property it owns or leases by motor vehicle and transports the property for sale, lease, rent, or to further a commercial enterprise. See Title 49, Sections 13102 and 14503, United States Code to determine if the employee qualifies.
- **Air carriers.** If your employee has regularly assigned duties on aircraft in more than one state, you must withhold income tax for his state of residence and the state in which he earns more than 50 percent of his wages. The percent of wages earned in a state is based on scheduled flight time in the state compared to total scheduled flight time for the year. See Title 49, Section 40116(f), United States Code to determine if the employee qualifies.
- **Railroad carriers.** If you're an interstate rail carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. See Title 49, Section 11502, United States Code to determine if the employee qualifies.
- **Water carriers.** If your employee is a master or seaman who works on a vessel engaged in foreign, inter-coastal, interstate, or noncontiguous trade, don't withhold any state income tax. See Title 46, Section 11108, United States Code to determine if the employee qualifies.

Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?

The income from an IRA, pension, or other similar payment is subject to Idaho income tax, but the payer isn't required to withhold Idaho income tax from retirement payments. The recipient may either pay the tax as a voluntary estimated payment or as a tax payment with his individual income tax return on or before April 15. If the payer of the retirement funds wants to withhold Idaho income tax from the payments as a convenience to its payees, it must apply for an Idaho withholding account and pay the amounts withheld the same way a regular employer does. The payer must submit the 1099-Rs showing Idaho withholding by the last day of February. See the *Filing Information* section on page 16.

Does Idaho income tax withholding apply to active duty military wages?

The military wages of a person stationed in Idaho aren't subject to Idaho income tax unless Idaho is the person's domicile. Wages paid by the military to a person not on active duty are subject to Idaho income tax withholding if earned in Idaho. However, it isn't necessary to withhold Idaho income tax for military personnel who are domiciled in Idaho, but are stationed outside Idaho if their full-time active duty outside Idaho is for 120 consecutive days or more. For military spouse information, see the "Military" page on our website at tax.idaho.gov.

How do I determine how much Idaho income tax to withhold?

You must have a federal Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Since Idaho doesn't have a separate Form W-4, Idaho income tax withholding is based on the federal Form W-4. However, employees can ask you to withhold more Idaho income tax by claiming fewer dependents for Idaho purposes. Employees can add this information at the bottom of the federal Form W-4 they give you. They can't request less Idaho income tax withheld by listing more dependents. Idaho has three approved methods for computing withholding:

Income Subject to Withholding (continued)

- Percentage Computation Method. See page 20.
- Wage Bracket Method. See page 21.
- Annualized Wage Method. See page 21.

The income tax withholding amounts in the withholding tables are rounded to the nearest whole dollar. If you use the percentage or annualized wage method of withholding, round the tax to the nearest whole dollar.

Generally, the percentage computation is the best method to use in programming the withholding tables for your computer. For help with payroll software, contact the company that sold you the software.

Am I required to send W-4 forms to the Tax Commission?

No. But you should send a copy of the W-4 form of any employee you suspect is claiming the wrong number of allowances. Mail the W-4 to:

TDB/Withholding
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Payment Information

What are the payment requirements?

You must pay the withheld Idaho income taxes based on the account filing cycle the Tax Commission assigned to you (see below). If you didn't withhold income taxes, you must file a "zero" payment. Remember, taxes are reported and paid based on when the wages are paid, not earned.

Filing Cycles:

- **Monthly Filers.** Employers pay withholding on or before the 20th of the month following the payment period. (See the *Monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Split-monthly Filers (Effective through Dec. 31, 2013).** Employers whose withholding equals or exceeds \$240,000 in a 12-month period or equals or exceeds \$20,000 per month pay the income tax withheld based on a reporting period that begins on the 16th of the month and ends on the 15th of the next month. Payment is due on or before the 20th of that same month. (See the *Split-monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967. This filing cycle will be replaced by a semimonthly filing cycle at the beginning of 2014.
- **Semimonthly Filers (Effective as of Jan. 1, 2014).** Employers whose withholding equals or exceeds \$240,000 in a 12-month period or equals or exceeds \$20,000 per month pay the income tax withheld based on a twice-monthly reporting period. The first period begins on the 1st of the month and ends on the 15th of the month, with payment due by the 20th of the same month. The second period begins on the 16th of the month and ends on the last day of the month, with payment due by the 5th of the following month. (See the *Semimonthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Quarterly Filers.** Employers who withhold \$750 or less each quarter and farmers who are required to file with the Idaho Department of Labor pay the withholding on the last day of the month following the end of the quarter. (See the *Quarterly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.

Payment Information (continued)

- **Annual Filers.** Farmers who aren't required to file with the Idaho Department of Labor and employers who owe less than \$750 annually pay the withholding on or before January 31. (See the *Annual Payment Due Date Table* below.) Any payments made throughout the year must be reconciled on Form 967.

If you want to change your filing cycle, see *How do I change my account filing cycle?* on page 4.

Payment Due Date Tables

Note: If the due date falls on a weekend or holiday, the payment is due on the next business day. For specific dates, see the Calendar page on our website at tax.idaho.gov.

Monthly

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/1 - 1/31	2/20	2/1 - 2/28	3/20	3/1 - 3/31	4/20
4/1 - 4/30	5/20	5/1 - 5/31	6/20	6/1 - 6/30	7/20
7/1 - 7/31	8/20	8/1 - 8/31	9/20	9/1 - 9/30	10/20
10/1 - 10/31	11/20	11/1 - 11/30	12/20	12/1 - 12/31	1/20

Split-monthly (effective through Dec. 31, 2013)

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/16 - 2/15	2/20	2/16 - 3/15	3/20	3/16 - 4/15	4/20
4/16 - 5/15	5/20	5/16 - 6/15	6/20	6/16 - 7/15	7/20
7/16 - 8/15	8/20	8/16 - 9/15	9/20	9/16 - 10/15	10/20
10/16 - 11/15	11/20	11/16 - 12/15	12/20	12/16 - 12/31	1/20

Semimonthly (effective as of Jan. 1, 2014)

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/1 - 1/15	1/20	1/16 - 1/31	2/5	2/1 - 2/15	2/20
2/16 - 2/28	3/5	3/1 - 3/15	3/20	3/16 - 3/31	4/5
4/1 - 4/15	4/20	4/16 - 4/30	5/5	5/1 - 5/15	5/20
5/16 - 5/31	6/5	6/1 - 6/15	6/20	6/16 - 6/30	7/5
7/1 - 7/15	7/20	7/16 - 7/31	8/5	8/1 - 8/15	8/20
8/16 - 8/31	9/5	9/1 - 9/15	9/20	9/16 - 9/30	10/5
10/1 - 10/15	10/20	10/16 - 10/31	11/5	11/1 - 11/15	11/20
11/16 - 11/30	12/5	12/1 - 12/15	12/20	12/16 - 12/31	1/5

Quarterly

Payment period	Due date
1/1 - 3/31	4/30
4/1 - 6/30	7/31
7/1 - 9/30	10/31
10/1 - 12/31	1/31

Annual

Payment period	Due date
1/1 - 12/31	1/31

Payment Information (continued)

How do I determine my withholding tax period for making payments?

Use the charts on the next page to determine your withholding tax period for payments based on your assigned filing cycle.

Monthly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - January 31	01/31	01/31	Jan
February 1 - February 28	02/28	02/28	Feb
March 1 - March 31	03/31	03/31	Mar
April 1 - April 30	04/30	04/30	Apr
May 1 - May 31	05/31	05/31	May
June 1 - June 30	06/30	06/30	Jun
July 1 - July 31	07/31	07/31	Jul
August 1 - August 31	08/31	08/31	Aug
September 1 - September 30	09/30	09/30	Sep
October 1 - October 31	10/31	10/31	Oct
November 1 - November 30	11/30	11/30	Nov
December 1 - December 31	12/31	12/31	Dec

Split-monthly Tax Period Chart (effective through Dec. 31, 2013)

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 16 - February 15	02/15	02/15	Jan
February 16 - March 15	03/15	03/15	Feb
March 16 - April 15	04/15	04/15	Mar
April 16 - May 15	05/15	05/15	Apr
May 16 - June 15	06/15	06/15	May
June 16 - July 15	07/15	07/15	Jun
July 16 - August 15	08/15	08/15	Jul
August 16 - September 15	09/15	09/15	Aug
September 16 - October 15	10/15	10/15	Sep
October 16 - November 15	11/15	11/15	Oct
November 16 - December 15	12/15	12/15	Nov
December 16 - December 31	12/31	12/31	Dec

Semimonthly Tax Period Chart (effective as of Jan. 1, 2014)

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - January 15	01/15	01/15	Jan
January 16 - January 31	01/31	01/31	Jan
February 1 - February 15	02/15	02/15	Feb
February 16 - February 28	02/28	02/28	Feb
March 1 - March 15	03/15	03/15	Mar
March 16 - March 31	03/31	03/31	Mar
April 1 - April 15	04/15	04/15	Apr
April 16 - April 30	04/30	04/30	Apr
May 1 - May 15	05/15	05/15	May
May 16 - May 31	05/31	05/31	May
June 1 - June 15	06/15	06/15	Jun
June 16 - June 30	06/30	06/30	Jun
July 1 - July 15	07/15	07/15	Jul
July 16 - July 31	07/31	07/31	Jul
August 1 - August 15	08/15	08/15	Aug

Payment Information (continued)

Semimonthly Tax Period Chart (effective as of Jan. 1, 2014) *continued*

August 16 - August 31	08/31	08/31	Aug
September 1 - September 15	09/15	09/15	Sep
September 16 - September 30	09/30	09/30	Sep
October 1 - October 15	10/15	10/15	Oct
October 16 - October 31	10/31	10/31	Oct
November 1 - November 15	11/15	11/15	Nov
November 16 - November 30	11/30	11/30	Nov
December 1 - December 15	12/15	12/15	Dec
December 16 - December 31	12/31	12/31	Dec

Quarterly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - March 31	03/31	03/31	Mar
April 1 - June 30	06/30	06/30	Jun
July 1 - September 30	09/30	09/30	Sep
October 1 - December 31	12/31	12/31	Dec

Annual Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - December 31	12/31	12/31	Dec

How can I pay the taxes I withheld?

Electronic funds transfer (EFT). You can make an electronic funds transfer of money from one bank to another through either ACH Debit or ACH Credit. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT.

- **With ACH Debit**, you authorize how much and when the state can take money from your bank account to pay the withheld taxes. To use this *free* payment method, you must first register with our service provider. Go to our website at tax.idaho.gov/epay and choose “Taxpayer Access Point (TAP).”
- **With ACH Credit**, you tell your bank how much and when to send money to the state to pay the withholding. ACH Credit fees vary, depending on your bank. To get started, send a request for our ACH Credit Addenda and Bank Information by emailing us at EFT@tax.idaho.gov or by faxing us at (208) 334-7625. For more information, visit our website at tax.idaho.gov/epay.

Please don't file a Form 910 when paying by EFT.

Credit card. You can use a credit card to make payments under \$100,000 to the state of Idaho. You can pay through our website at tax.idaho.gov/epay or by calling 334-7660 in the Boise area or toll free at (800) 972-7660. You can also make a payment at any of our offices. We accept American Express, Discover, MasterCard, and Visa. If you pay with a credit/debit card, our third-party provider will charge a convenience fee.

Please don't file a Form 910 when paying by credit card.

E-check. You can make electronic check payments under \$100,000 from your own checking or savings account. You can pay with an e-check through our website at tax.idaho.gov/epay. If you pay with an e-check, our third-party provider will charge a \$5 convenience fee for each e-check.

Please don't file a Form 910 when paying by e-check.

Payment Information (continued)

Check or money order. Make your check or money order for payments under \$100,000 payable to the Idaho State Tax Commission. Mail your payment with your Form 910 to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076. The envelope must be postmarked by the due date. Please don't send cash payments through the mail.

What is Form 910 used for?

Use Form 910, Idaho Withholding Payment Voucher, to make check or money order payments on a monthly, split-monthly (effective through Dec. 31, 2013), semimonthly (effective as of Jan. 1, 2014), quarterly, or annual basis, or to make a voluntary, early payment by check or money order. You can also use Form 910 to report that you withheld no taxes for a payment period. If you make payments by EFT, credit card, or e-check, or report "zero" withholding electronically, you don't need to send a Form 910. (See *Payment Due Date Tables* on page 9.)

Example of Form 910

FORM 910		IDAHO WITHHOLDING PAYMENT VOUCHER				94	
ACCOUNT NO.	FROM	TO	<input type="checkbox"/> Mailing Address Change	<input type="checkbox"/> Cancel Account			RT0910
002566412	02/01/2013	02/28/2013			Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076		01/08/2004
TAX DUE ON OR BEFORE		In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.					
03/20/2013							
REVENUE OPERATIONS QUALITY CONTROL PO BOX 36 BOISE ID 83722-0036				Payment Amount		00	
I do hereby swear or affirm that the information on this form is true and correct to the best of my knowledge							
Authorized Signature				Date			
1002566412 1002566412 REVE 09 0213 M 94 3							

Why can't I enter amounts with cents on Form 910?

Idaho's administrative rules require you to use whole numbers for all withholding returns. Round your payment amounts and report the rounded dollar amount on Form 910. Reduce amounts ending with less than 50 cents to the lower whole dollar. Increase amounts ending with 50 cents or more to the next whole dollar.

How do I report that I withheld no income tax?

If you don't withhold any income tax for a reporting period, you must file a "zero" payment. You can either:

- File online through our website at tax.idaho.gov/efile, or
- Use a Form 910 payment voucher and enter a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

What happens if I pay late?

If a payment for a period is late, or if the tax withheld is more than the amount paid, you owe penalty and interest. To help you calculate the amount of penalty and interest that may be due, please use the Penalty and Interest Estimator on our website at tax.idaho.gov.

Payment Information (continued)

Penalty. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due. Penalty is determined as follows:

- If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made.
- If you made a payment on time, but underpaid the tax, the tax due is subject to a penalty of one-half percent (0.5% or .005) of the tax due for each month that goes by until the payment is made.

Interest. Interest accrues on the unpaid tax from the due date for each month until the date paid. Interest rates are available on our website at tax.idaho.gov.

What kind of withholding payment records should I keep?

You must track your taxable wages, Idaho income tax withheld, amount paid, date paid, and penalty and interest included with payments. Use the Record of Idaho Withholding Payments Worksheet to help you track your withholding information. You can find it on our website at tax.idaho.gov or by calling the Tax Commission.

Form W-2

How do I complete a Form W-2?

Use the sample W-2 below to help complete the state portion of your employees' W-2, Wage and Tax Statements. We can't process a W-2 without the correct state information.

How do I correct a Form W-2?

If you issued an incorrect W-2, you must issue the employee a corrected W-2 using federal Form W-2c, and send copies to all required government agencies.

SAMPLE FORM W-2:

Box a — Social Security number (SSN). Enter the SSN provided by the employee.

Box b — Employer identification number (EIN). Show the EIN assigned to you by the IRS. This should be the same number that you used on your federal employment tax returns.

Box 15 — State. Enter the 2-letter state abbreviation where the wages were earned.

Box 15 — Employer's state ID number. For Idaho, this is the 9-digit account/permit number issued by the Idaho State Tax Commission.

Box 16 — State wages, tips, etc. Enter the amount of wages from Box 1 that were earned in the state listed in Box 15.

Box 17 — State income tax. Enter the amount of state withholding related to wages entered in Box 16.

W-2 Year. The year shown on the W-2 must match the tax year shown on Idaho Form 967.

Information Returns

What are information returns?

Information returns are tax statements used to report certain types of payments and activities made by financial institutions and others as required by the Internal Revenue Service. You must file the 1099 forms and other information returns, listed below, with the Tax Commission by the last day of February.

- Form 1099-MISC, Miscellaneous Income, if it was issued for transactions related to property located or used in Idaho or for services performed in Idaho.
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., if Idaho income tax was withheld.
- Form 1099-S, Proceeds from Real Estate Transactions, if it was issued for transactions related to property located in Idaho.
- Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho.
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, if the property was located in Idaho or if the service was performed in Idaho.
- Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho.
- Form 1098, Mortgage Interest Statement, if the property was located in Idaho.
- Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho.

How do I send the information returns to the Tax Commission?

- **Online.** File the returns through our website at tax.idaho.gov. If you withheld Idaho income tax, you must include Form 967 in your uploaded file. For more information, see *Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?* on page 7 and the *Filing Information* section on page 16.
- **By paper.** Attach information returns that have Idaho withholding to Form 967 and send them to the Tax Commission. If you didn't withhold Idaho income tax, attach the information returns to Idaho Form 96 or a copy of federal Form 1096 and mail to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410. For more information, see *Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?* on page 7 and the *Filing Information* section on page 16.

What is the 1099 Combined Federal/State Filing Program?

This program allows payers and agents to file an information return with the federal government and authorizes the release of this information to the applicable states. To take advantage of this program, you must first get permission from the IRS to participate. See IRS Publication 1220 at www.irs.gov.

What are Idaho's filing requirements for the Combined Federal/State Filing Program?

If your information returns have Idaho withholding, you must complete Form 967, Idaho Annual Withholding Report. Send the form to the Tax Commission by the last day of February.

If you file your 1099s and other information returns through the Federal/State Combined Filing Program, don't file them electronically through our website and don't submit paper copies with your Form 967.

Filing Information

What are my filing requirements?

Use Form 967, Idaho Annual Withholding Report, to report the total taxable wages and reconcile the total amount of Idaho taxes you withheld from employees during the calendar year to the amount you paid to the Tax Commission for the same calendar year. The total tax withheld as reported on Form 967 must match the total withheld as reported on your employees' W-2 and 1099 forms. You must also use Form 967 to submit the state copy of all W-2s and any 1099s with Idaho income tax withholding.

Who must file Form 967?

If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file Form 967. This is true even if you didn't withhold income tax from employee wages or if you cancelled your account during the year.

What records and forms do I need to complete the reconciliation process?

The following records and forms will help you reconcile your Idaho income tax withholding:

- Payroll records
- Idaho withholding payment records or the Record of Idaho Withholding Payments Worksheet
- Completed W-2s and any 1099s with Idaho income tax withholding
- Form 967, Idaho Annual Withholding Report

How do I reconcile my income tax withholding?

Make sure these balance:

- The amount of Idaho income tax withheld from employee wages
- The amount of Idaho income tax paid to the Tax Commission throughout the year
- The amount of Idaho withholding reported on W-2s and 1099s

If you can't balance the above:

- Review all documents for mathematical errors
- Review payments for dollar amounts and dates submitted
- Review all withholding documents (W-2s and 1099s) to be sure only Idaho withholding is included. Are there any W-2 corrections (W-2c) documents not accounted for?

Your total amount of payments should equal the amount of Idaho withholding reported on your withholding documents, (Forms W-2, 1099, and W-2c). If your totals don't match each other after reviewing your documents, you may owe tax or be entitled to a refund.

Why can't I enter amounts with cents on Form 967?

Idaho's administrative rules require you to use whole numbers for all withholding returns. Reduce amounts ending with less than 50 cents to the lower whole dollar. Increase amounts ending with 50 cents or more to the next whole dollar.

Do I need to sign Form 967?

If you file a paper Form 967, you must sign it.

Filing Information (continued)

Example of Form 967 for monthly, quarterly, and annual filers

967 IDAHO ANNUAL WITHHOLDING REPORT

0 R0967A 11/16/10

- Mailing address change
Cancel account

ACCOUNT NO. 002566412 TAX YEAR 2013 DUE ON OR BEFORE 02/28/2014

Return mailing address: Idaho State Tax Commission PO Box 76 Boise, Idaho 83707-0076

REVENUE OPERATIONS QUALITY CONTROL PO BOX 36 BOISE ID 83722-0036

Wages and Withholding

- 1. Total Idaho taxable wages reported on W-2s
2. Total Idaho tax withheld on W-2s and 1099s

SAMPLE

State use only
Form area with lines for state-specific information.

- 3. Total tax paid for calendar year 2013
4. Remaining tax due or (overpaid). Subtract line 3 from line 2
5. Penalty on balance owed. If line 4 is zero or a credit, enter 0
6. Interest on balance owed. If line 4 is zero or a credit, enter 0
7. Total due. Add lines 4, 5, and 6

Statements Submitted

- 8. Number of W-2s for the year (send W-2s with this form)
9. Number of 1099s with Idaho withholding for the year (send 1099s with this form)

Check box if 1099s were submitted through combined federal/state filing

- 10. Total number of statements. Add lines 8 and 9
11. Statement penalty. Add after due date.

Multiply line 10 by \$2 per month for each full or part month overdue.

If submitted by due date, enter 0

12. Add lines 7 and 11

12a. Total due

12b. Total refund

I certify under penalties of perjury that this return is true, correct and complete to the best of my knowledge.

Authorized Signature Date



1002566412 1002566412 REVE 09 1213 M 67 5

If I close my business during the year, can I file Form 967 early?

Yes. If you cancel your account, you'll receive a preprinted Form 967. Please complete the form and mail it to the Tax Commission. If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file Form 967.

How do I file my returns?

Online. You can file the following online through our website at tax.idaho.gov:

- **W-2s with Form 967.** You can file your W-2s by either entering the W-2 detail online or uploading a file. If you choose a file upload, the specifications are available at tax.idaho.gov (click on "Tax Preparers" under Tax Pros). Idaho requires electronic filing of W-2s for employers who meet the IRS requirements to file electronically. If employers meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or electronic filing. If you meet these requirements but don't file electronically, we may return your W-2s to you and charge a penalty.
- **1099s and information returns.** You can file your 1099s and information returns by uploading a file. If you withheld Idaho income tax, you must include Form 967 in your file.

Paper. When you file your Form 967 by paper, you must attach paper W-2s and any 1099s with Idaho withholding to the form. Please make sure all copies of employees' W-2s are legible, especially any carbon copies.

When are my returns due?

Your Form 967, W-2s, and 1099s are due by the last day of February.

What happens if I file late?

Penalty and interest are charged on the amount of tax due from the due date until paid.

We may also apply a penalty of \$2 per month for each W-2 and 1099 that you don't submit by the last day of February. The minimum penalty is \$10; the maximum penalty is \$2,000.

How do I amend my return?

To amend a previously filed return, complete a new Form 967 using the correct amounts. Include any corrected W-2s (Form W-2c) and 1099s with Idaho withholding. If you don't have a copy of Form 967, please call the Tax Commission to request one. Write "Amended" on the Form 967 and send the corrected forms to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

Recordkeeping

What records do I need to keep and for how long?

You must keep your payroll records for at least four years. They should include:

- Name, address, and Social Security number of each employee
- Dates of employment
- Dates and amount of all wage payments and taxes withheld
- Hours and location of work
- A Form W-4 for each employee
- Cancelled payroll checks
- Copies of all Forms W-2 and Forms 1099
- Federal Form I-9, Employment Eligibility Verification

Other Questions

What if I hire someone who doesn't live in Idaho?

If a person is working in Idaho, you must report the wages to Idaho. Because the wages are earned in Idaho, they're subject to Idaho income tax. You don't have to withhold Idaho income tax unless the person will earn \$1,000 or more in Idaho during the year. All wages earned in Idaho must be reported on Form W-2 as Idaho wages, even if tax wasn't withheld.

What if I send my Idaho employees to another state to work?

You're required to withhold income tax for the state in which the employees are working. If the state where they're working doesn't have an income tax, the employees may want to have you withhold Idaho income tax. As residents of Idaho, their income will be taxable in Idaho.

If I'm self-employed, how do I know how much money to set aside to pay my income tax?

If you're self-employed or receive a pension payment, the tables starting on page 23 will help you decide how much to set aside to pay your income tax. Determine the taxable income you receive each month, then use the monthly table to decide how much tax you will owe. Idaho doesn't require estimated tax payments from individuals; however, you can file a voluntary estimated tax payment using Form 51.

What if an employee's payroll check goes unclaimed or uncashed?

The Unclaimed Property Act requires you to try to locate the owner of any money you hold. If you can't locate the owner within a year, you must file an unclaimed property holder report and turn the money over to the Unclaimed Property Section of the State Treasurer's Office for safekeeping. Please call (208) 332-2942 for more information or visit sto.idaho.gov.

Substitute Forms and Instructions

What if I want to develop my own substitute withholding forms?

Go to “Forms Developers” under Tax Pros on our website at tax.idaho.gov to find the specifications for substitute forms. The specifications contain all the information you need to create substitute forms and get them approved.

Computing the Amount of Idaho Income Tax Withholding

Percentage Computation Method

Multiply the allowance value for the appropriate payroll period (see *Allowance Value Table* below) by the number of allowances claimed on the Form W-4 and subtract this amount from the employee’s wages. Use the result to compute the amount to withhold using the appropriate tables on pages 23-25.

The percentage computation method may be the most useful method to use when programming the withholding table for your computer.

Allowance Value Table

Payroll Period	One Withholding Allowance
Weekly	\$ 75.96
Biweekly.....	\$151.92
Semimonthly	\$164.58
Monthly	\$329.17
Annual	\$ 3,950
Daily/Misc.	\$ 15.19 (<i>each day</i>)

Example: An unmarried employee is paid \$812 biweekly and claims two withholding allowances on the W-4. Using the percentage method, compute the withholding as follows:

1. Total wage payment.....\$ 812
2. One allowance (from the *Allowance Value Table* above).....\$151.92
3. Allowances claimed on W-4..... 2
4. Multiply line 2 by line 3
5. Amount subject to withholding
(subtract total allowances, line 4, from wages, line 1).....\$508.16
6. Tax to be withheld (tables from pages 23-25)
($\$21$ on $\$499$ + $\$0.68$ on remaining $\$9.16$)
Remember to round

Computing the Amount of Idaho Income Tax Withholding (continued)

Wage Bracket Method

Find the proper table on pages 26-49 for your payroll period and the employee's marital status as shown on the Form W-4. Based on the number of withholding allowances claimed on the W-4 and the amount of wages, find the amount to withhold.

If an employee claims more than 10 allowances, you can still use the tables by following these steps:

1. Multiply the number of withholding allowances over 10 by the amount from the *Allowance Value Table* on page 20,
2. Subtract the result from the gross wages to get the adjusted gross wages, and
3. Use the adjusted gross wages and column for 10 allowances to determine the withholding amount.

If the wages exceed the amount shown in the last bracket of the table, use the percentage computation method of withholding described on page 20.

Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the withholding allowances listed on page 20 from the gross wages to determine the amount subject to withholding. Use this figure and the annual tables to compute the amount of withholding required. Divide that amount by the number of pay periods in the calendar year. The result will be the amount of withholding for the current pay period.

Example: A married person is paid \$700 per week and claims four withholding allowances on his Form W-4. Compute the amount of withholding using the following steps:

- | | |
|---|----------|
| 1. Total annual wages (\$700 x 52 weeks)..... | \$36,400 |
| 2. One annual allowance (from <i>Allowance Value Table</i>) | \$ 3,950 |
| 3. Allowance claimed on W-4 x 4 (\$3,950 x 4) | \$15,800 |
| 4. Amount subject to withholding (line 1 – line 3)..... | \$20,600 |
| 5. Tax from annual table (page 23)
(\$412 on \$19,882 + \$44 on remaining \$718)
<i>Remember to round</i> | \$ 456 |
| 6. Amount to be withheld each week
(\$456 divided by 52)
<i>Remember to round</i> | \$ 9 |

Withholding on Bonuses, Commissions, etc.

Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. These include bonuses, commissions, overtime pay, accumulated sick leave, severance pay, expense allowances paid under a nonaccountable plan, payments for nondeductible moving expenses, etc.

The withholding may be computed by either combining the supplemental payment with the regular wages and treating them as a single payment or by withholding 7.4 percent of the payment for Idaho taxes.

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Table for Percentage Computation Method of Withholding

for Annual Payroll Period and Daily or Miscellaneous Payroll Period

Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$2,250	\$0.00
	\$2,250		\$3,679	1.6% of the amount over \$2,250
	\$3,679		\$5,108	\$23 plus 3.6% of the amount over \$3,679
	\$5,108		\$6,537	\$74 plus 4.1% of the amount over \$5,108
	\$6,537		\$7,966	\$133 plus 5.1% of the amount over \$6,537
	\$7,966		\$9,395	\$206 plus 6.1% of the amount over \$7,966
	\$9,395		\$12,968	\$293 plus 7.1% of the amount over \$9,395
\$12,968			\$547 plus 7.4% of the amount over \$12,968	
Married Persons				
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and	Less than		
\$1		\$8,450	\$0.00	
\$8,450		\$11,308	1.6% of the amount over \$8,450	
\$11,308		\$14,166	\$46 plus 3.6% of the amount over \$11,308	
\$14,166		\$17,024	\$149 plus 4.1% of the amount over \$14,166	
\$17,024		\$19,882	\$266 plus 5.1% of the amount over \$17,024	
\$19,882		\$22,740	\$412 plus 6.1% of the amount over \$19,882	
\$22,740		\$29,886	\$586 plus 7.1% of the amount over \$22,740	
\$29,886			\$1,093 plus 7.4% of the amount over \$29,886	

Daily or Miscellaneous Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$9	\$0.00
	\$9		\$14	1.6% of the amount over \$9
	\$14		\$20	\$0.09 plus 3.6% of the amount over \$14
	\$20		\$25	\$0.29 plus 4.1% of the amount over \$20
	\$25		\$31	\$0.52 plus 5.1% of the amount over \$25
	\$31		\$36	\$0.80 plus 6.1% of the amount over \$31
	\$36		\$50	\$1.13 plus 7.1% of the amount over \$36
\$50			\$2.11 plus 7.4% of the amount over \$50	
Married Persons				
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and	Less than		
\$1		\$33	\$0.00	
\$33		\$43	1.6% of the amount over \$33	
\$43		\$54	\$0.18 plus 3.6% of the amount over \$43	
\$54		\$65	\$0.57 plus 4.1% of the amount over \$54	
\$65		\$76	\$1.02 plus 5.1% of the amount over \$65	
\$76		\$87	\$1.58 plus 6.1% of the amount over \$76	
\$87		\$115	\$2.25 plus 7.1% of the amount over \$87	
\$115			\$4.20 plus 7.4% of the amount over \$115	

Table for Percentage Computation Method of Withholding

for **Semimonthly** Payroll Period and **Monthly** Payroll Period

Semimonthly Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$94		\$0.00
	\$94	\$153	1.6% of the amount over	\$94
	\$153	\$213	\$1 plus 3.6% of the amount over	\$153
	\$213	\$272	\$3 plus 4.1% of the amount over	\$213
	\$272	\$332	\$6 plus 5.1% of the amount over	\$272
	\$332	\$391	\$9 plus 6.1% of the amount over	\$332
	\$391	\$540	\$12 plus 7.1% of the amount over	\$391
\$540		\$23 plus 7.4% of the amount over	\$540	
	Married Persons			
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and Less than			
\$1	\$352		\$0.00	
\$352	\$471	1.6% of the amount over	\$352	
\$471	\$590	\$2 plus 3.6% of the amount over	\$471	
\$590	\$709	\$6 plus 4.1% of the amount over	\$590	
\$709	\$828	\$11 plus 5.1% of the amount over	\$709	
\$828	\$948	\$17 plus 6.1% of the amount over	\$828	
\$948	\$1,245	\$24 plus 7.1% of the amount over	\$948	
\$1,245		\$46 plus 7.4% of the amount over	\$1,245	

Monthly Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$188		\$0.00
	\$188	\$307	1.6% of the amount over	\$188
	\$307	\$426	\$2 plus 3.6% of the amount over	\$307
	\$426	\$545	\$6 plus 4.1% of the amount over	\$426
	\$545	\$664	\$11 plus 5.1% of the amount over	\$545
	\$664	\$783	\$17 plus 6.1% of the amount over	\$664
	\$783	\$1,081	\$24 plus 7.1% of the amount over	\$783
\$1,081		\$46 plus 7.4% of the amount over	\$1,081	
	Married Persons			
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and Less than			
\$1	\$704		\$0.00	
\$704	\$942	1.6% of the amount over	\$704	
\$942	\$1,181	\$4 plus 3.6% of the amount over	\$942	
\$1,181	\$1,419	\$12 plus 4.1% of the amount over	\$1,181	
\$1,419	\$1,657	\$22 plus 5.1% of the amount over	\$1,419	
\$1,657	\$1,895	\$34 plus 6.1% of the amount over	\$1,657	
\$1,895	\$2,491	\$49 plus 7.1% of the amount over	\$1,895	
\$2,491		\$91 plus 7.4% of the amount over	\$2,491	

Table for Percentage Computation Method of Withholding

for **Weekly** Payroll Period and **Biweekly** Payroll Period

Weekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$43	\$0.00
	\$43	\$71	1.6% of the amount over \$43
	\$71	\$98	\$0 plus 3.6% of the amount over \$71
	\$98	\$126	\$1 plus 4.1% of the amount over \$98
	\$126	\$153	\$3 plus 5.1% of the amount over \$126
	\$153	\$181	\$4 plus 6.1% of the amount over \$153
	\$181	\$249	\$6 plus 7.1% of the amount over \$181
\$249		\$11 plus 7.4% of the amount over \$249	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$163	\$0.00	
\$163	\$217	1.6% of the amount over \$163	
\$217	\$272	\$1 plus 3.6% of the amount over \$217	
\$272	\$327	\$3 plus 4.1% of the amount over \$272	
\$327	\$382	\$5 plus 5.1% of the amount over \$327	
\$382	\$437	\$8 plus 6.1% of the amount over \$382	
\$437	\$575	\$11 plus 7.1% of the amount over \$437	
\$575		\$21 plus 7.4% of the amount over \$575	

Biweekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$87	\$0.00
	\$87	\$142	1.6% of the amount over \$87
	\$142	\$196	\$1 plus 3.6% of the amount over \$142
	\$196	\$251	\$3 plus 4.1% of the amount over \$196
	\$251	\$306	\$5 plus 5.1% of the amount over \$251
	\$306	\$361	\$8 plus 6.1% of the amount over \$306
	\$361	\$499	\$11 plus 7.1% of the amount over \$361
\$499		\$21 plus 7.4% of the amount over \$499	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$325	\$0.00	
\$325	\$435	1.6% of the amount over \$325	
\$435	\$545	\$2 plus 3.6% of the amount over \$435	
\$545	\$655	\$6 plus 4.1% of the amount over \$545	
\$655	\$765	\$10 plus 5.1% of the amount over \$655	
\$765	\$875	\$16 plus 6.1% of the amount over \$765	
\$875	\$1,149	\$23 plus 7.1% of the amount over \$875	
\$1,149		\$42 plus 7.4% of the amount over \$1,149	

Table for Wage Bracket Method of Withholding

for Single or Head of Household with an Annual Payroll Period (continued)

35,000	35,600	2,200	1,907	1,615	1,323	1,030	738	450	190	24	0
35,600	36,200	2,244	1,952	1,659	1,367	1,075	782	492	223	45	0
36,200	36,800	2,288	1,996	1,704	1,411	1,119	827	535	260	90	0
36,800	37,400	2,333	2,040	1,748	1,456	1,164	871	579	297	90	0
37,400	38,000	2,377	2,085	1,793	1,500	1,208	916	623	340	115	0
38,000	38,600	2,422	2,129	1,837	1,545	1,252	960	668	382	141	8
38,600	39,200	2,466	2,174	1,881	1,589	1,297	1,004	712	425	172	18
39,200	39,800	2,510	2,218	1,926	1,633	1,341	1,049	757	467	203	33
39,800	40,400	2,555	2,262	1,970	1,678	1,386	1,093	801	510	239	54
40,400	41,000	2,599	2,307	2,015	1,722	1,430	1,138	845	553	275	76
41,000	41,600	2,644	2,351	2,059	1,767	1,474	1,182	890	597	315	100
41,600	42,200	2,688	2,396	2,103	1,811	1,519	1,226	934	642	357	125
42,200	42,800	2,732	2,440	2,148	1,855	1,563	1,271	979	686	400	154
42,800	43,400	2,777	2,484	2,192	1,900	1,608	1,315	1,023	731	442	185
43,400	44,000	2,821	2,529	2,237	1,944	1,652	1,360	1,067	775	485	217
44,000	44,600	2,866	2,573	2,281	1,989	1,696	1,404	1,112	819	528	254
44,600	45,200	2,910	2,618	2,325	2,033	1,741	1,448	1,156	864	572	290
45,200	45,800	2,954	2,662	2,370	2,077	1,785	1,493	1,201	908	616	332
45,800	46,400	2,999	2,706	2,414	2,122	1,830	1,537	1,245	953	660	375
46,400	47,000	3,043	2,751	2,459	2,166	1,874	1,582	1,289	997	705	418
47,000	47,600	3,088	2,795	2,503	2,211	1,918	1,626	1,334	1,041	749	460
47,600	48,200	3,132	2,840	2,547	2,255	1,963	1,670	1,378	1,086	794	503
48,200	48,800	3,176	2,884	2,592	2,299	2,007	1,715	1,423	1,130	838	545
48,800	49,400	3,221	2,928	2,636	2,344	2,052	1,759	1,467	1,175	882	590
49,400	50,000	3,265	2,973	2,681	2,388	2,096	1,804	1,511	1,219	927	634
50,000	50,600	3,310	3,017	2,725	2,433	2,140	1,848	1,556	1,263	971	679
50,600	51,200	3,354	3,062	2,769	2,477	2,185	1,892	1,600	1,308	1,016	723
51,200	51,800	3,398	3,106	2,814	2,521	2,229	1,937	1,645	1,352	1,060	768
51,800	52,400	3,443	3,150	2,858	2,566	2,274	1,981	1,689	1,397	1,104	812
52,400	53,000	3,487	3,195	2,903	2,610	2,318	2,026	1,733	1,441	1,149	856
53,000	53,600	3,532	3,239	2,947	2,655	2,362	2,070	1,778	1,485	1,193	901
53,600	54,200	3,576	3,284	2,991	2,699	2,407	2,114	1,822	1,530	1,238	945
54,200	54,800	3,620	3,328	3,036	2,743	2,451	2,159	1,867	1,574	1,282	990
54,800	55,400	3,665	3,372	3,080	2,788	2,496	2,203	1,911	1,619	1,326	1,034
55,400	56,000	3,709	3,417	3,125	2,832	2,540	2,248	1,955	1,663	1,371	1,078
56,000	56,600	3,754	3,461	3,169	2,877	2,584	2,292	2,000	1,707	1,415	1,123
56,600	57,200	3,798	3,506	3,213	2,921	2,629	2,336	2,044	1,752	1,460	1,167
57,200	57,800	3,842	3,550	3,258	2,965	2,673	2,381	2,089	1,796	1,504	1,212
57,800	58,400	3,887	3,594	3,302	3,010	2,718	2,425	2,133	1,841	1,548	1,256
58,400	59,000	3,931	3,639	3,347	3,054	2,762	2,470	2,177	1,885	1,593	1,300
59,000	59,600	3,976	3,683	3,391	3,099	2,806	2,514	2,222	1,929	1,637	1,345
59,600	60,200	4,020	3,728	3,435	3,143	2,851	2,558	2,266	1,974	1,682	1,389
60,200	60,800	4,064	3,772	3,480	3,187	2,895	2,603	2,311	2,018	1,726	1,434
60,800	61,400	4,109	3,816	3,524	3,232	2,940	2,647	2,355	2,063	1,770	1,478
61,400	62,000	4,153	3,861	3,569	3,276	2,984	2,692	2,399	2,107	1,815	1,522
62,000	62,600	4,198	3,905	3,613	3,321	3,028	2,736	2,444	2,151	1,859	1,567
62,600	63,200	4,242	3,950	3,657	3,365	3,073	2,780	2,488	2,196	1,904	1,611
63,200	63,800	4,286	3,994	3,702	3,409	3,117	2,825	2,533	2,240	1,948	1,656
63,800	64,400	4,331	4,038	3,746	3,454	3,162	2,869	2,577	2,285	1,992	1,700
64,400	65,000	4,375	4,083	3,791	3,498	3,206	2,914	2,621	2,329	2,037	1,744
65,000	65,600	4,420	4,127	3,835	3,543	3,250	2,958	2,666	2,373	2,081	1,789
65,600	66,200	4,464	4,172	3,879	3,587	3,295	3,002	2,710	2,418	2,126	1,833
66,200	66,800	4,508	4,216	3,924	3,631	3,339	3,047	2,755	2,462	2,170	1,878

A N N U A L W I T H H O L D I N G S

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Monthly Payroll Period (continued)

2,970	3,020	187	163	138	114	90	65	41	19	4	0
3,020	3,070	191	167	142	118	93	69	45	22	6	0
3,070	3,120	195	170	146	122	97	73	48	25	8	0
3,120	3,170	198	174	150	125	101	77	52	29	10	0
3,170	3,220	202	178	153	129	105	80	56	32	12	0
3,220	3,270	206	181	157	133	108	84	60	36	14	0
3,270	3,320	209	185	161	136	112	88	63	39	17	0
3,320	3,370	213	189	164	140	116	91	67	43	20	0
3,370	3,420	217	192	168	144	119	95	71	46	23	0
3,420	3,470	221	196	172	147	123	99	74	50	26	0
3,470	3,520	224	200	175	151	127	102	78	54	30	0
3,520	3,570	228	204	179	155	130	106	82	57	34	1
3,570	3,620	232	207	183	159	134	110	85	61	37	2
3,620	3,670	235	211	187	162	138	114	89	65	41	4
3,670	3,720	239	215	190	166	142	117	93	69	44	5
3,720	3,770	243	218	194	170	145	121	97	72	48	7
3,770	3,820	246	222	198	173	149	125	100	76	52	9
3,820	3,870	250	226	201	177	153	128	104	80	55	12
3,870	3,920	254	229	205	181	156	132	108	83	59	14
3,920	3,970	258	233	209	184	160	136	111	87	63	17
3,970	4,020	261	237	212	188	164	139	115	91	66	20
4,020	4,070	265	241	216	192	167	143	119	94	70	23
4,070	4,120	269	244	220	196	171	147	122	98	74	26
4,120	4,170	272	248	224	199	175	151	126	102	77	29
4,170	4,220	276	252	227	203	179	154	130	106	81	33
4,220	4,270	280	255	231	207	182	158	134	109	85	37
4,270	4,320	283	259	235	210	186	162	137	113	89	40
4,320	4,370	287	263	238	214	190	165	141	117	92	44
4,370	4,420	291	266	242	218	193	169	145	120	96	47
4,420	4,470	295	270	246	221	197	173	148	124	100	51
4,470	4,520	298	274	249	225	201	176	152	128	103	55
4,520	4,570	302	278	253	229	204	180	156	131	107	58
4,570	4,620	306	281	257	233	208	184	159	135	111	62
4,620	4,670	309	285	261	236	212	188	163	139	114	66
4,670	4,720	313	289	264	240	216	191	167	143	118	69
4,720	4,770	317	292	268	244	219	195	171	146	122	73
4,770	4,820	320	296	272	247	223	199	174	150	126	77
4,820	4,870	324	300	275	251	227	202	178	154	129	81
4,870	4,920	328	303	279	255	230	206	182	157	133	84
4,920	4,970	332	307	283	258	234	210	185	161	137	88
4,970	5,020	335	311	286	262	238	213	189	165	140	92
5,020	5,070	339	315	290	266	241	217	193	168	144	95
5,070	5,120	343	318	294	270	245	221	196	172	148	99
5,120	5,170	346	322	298	273	249	225	200	176	151	103
5,170	5,220	350	326	301	277	253	228	204	180	155	106
5,220	5,270	354	329	305	281	256	232	208	183	159	110
5,270	5,320	357	333	309	284	260	236	211	187	163	114
5,320	5,370	361	337	312	288	264	239	215	191	166	118
5,370	5,420	365	340	316	292	267	243	219	194	170	121
5,420	5,470	369	344	320	295	271	247	222	198	174	125
5,470	5,520	372	348	323	299	275	250	226	202	177	129
5,520	5,570	376	352	327	303	278	254	230	205	181	132

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Semimonthly** Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$	\$130 enter 0	The amount of income tax to be withheld is-										
130	260	2	0	0	0	0	0	0	0	0	0	0
260	285	6	0	0	0	0	0	0	0	0	0	0
285	310	7	1	0	0	0	0	0	0	0	0	0
310	335	8	1	0	0	0	0	0	0	0	0	0
335	360	10	2	0	0	0	0	0	0	0	0	0
360	385	11	3	0	0	0	0	0	0	0	0	0
385	410	13	4	0	0	0	0	0	0	0	0	0
410	435	14	5	0	0	0	0	0	0	0	0	0
435	460	16	6	0	0	0	0	0	0	0	0	0
460	485	18	7	1	0	0	0	0	0	0	0	0
485	510	20	9	1	0	0	0	0	0	0	0	0
510	535	22	10	2	0	0	0	0	0	0	0	0
535	560	23	12	3	0	0	0	0	0	0	0	0
560	585	25	13	4	0	0	0	0	0	0	0	0
585	610	27	15	5	0	0	0	0	0	0	0	0
610	635	29	17	7	1	0	0	0	0	0	0	0
635	660	31	19	8	1	0	0	0	0	0	0	0
660	685	33	20	9	2	0	0	0	0	0	0	0
685	710	34	22	11	3	0	0	0	0	0	0	0
710	735	36	24	12	4	0	0	0	0	0	0	0
735	760	38	26	14	5	0	0	0	0	0	0	0
760	785	40	28	16	6	0	0	0	0	0	0	0
785	810	42	30	18	7	1	0	0	0	0	0	0
810	835	44	31	19	8	1	0	0	0	0	0	0
835	860	46	33	21	10	2	0	0	0	0	0	0
860	885	47	35	23	11	3	0	0	0	0	0	0
885	910	49	37	25	13	4	0	0	0	0	0	0
910	935	51	39	27	15	5	0	0	0	0	0	0
935	960	53	41	29	17	6	0	0	0	0	0	0
960	985	55	43	30	18	8	1	0	0	0	0	0
985	1,010	57	44	32	20	9	2	0	0	0	0	0
1,010	1,035	58	46	34	22	11	3	0	0	0	0	0
1,035	1,060	60	48	36	24	12	4	0	0	0	0	0
1,060	1,085	62	50	38	26	14	5	0	0	0	0	0
1,085	1,110	64	52	40	27	16	6	0	0	0	0	0
1,110	1,135	66	54	41	29	17	7	1	0	0	0	0
1,135	1,160	68	56	43	31	19	8	1	0	0	0	0
1,160	1,185	70	57	45	33	21	10	2	0	0	0	0
1,185	1,210	71	59	47	35	23	11	3	0	0	0	0
1,210	1,235	73	61	49	37	25	13	4	0	0	0	0
1,235	1,260	75	63	51	39	26	15	5	0	0	0	0
1,260	1,285	77	65	53	40	28	16	6	0	0	0	0
1,285	1,310	79	67	54	42	30	18	7	1	0	0	0
1,310	1,335	81	68	56	44	32	20	9	2	0	0	0
1,335	1,360	83	70	58	46	34	22	10	2	0	0	0
1,360	1,385	84	72	60	48	36	23	12	3	0	0	0
1,385	1,410	86	74	62	50	37	25	14	4	0	0	0
1,410	1,435	88	76	64	52	39	27	15	5	0	0	0
1,435	1,460	90	78	66	53	41	29	17	7	1	0	0
1,460	1,485	92	80	67	55	43	31	19	8	1	0	0

S E M I M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Semimonthly Payroll Period (continued)

1,485	1,510	94	81	69	57	45	33	21	9	2	0
1,510	1,535	95	83	71	59	47	35	22	11	3	0
1,535	1,560	97	85	73	61	49	36	24	12	4	0
1,560	1,585	99	87	75	63	50	38	26	14	5	0
1,585	1,610	101	89	77	64	52	40	28	16	6	0
1,610	1,635	103	91	78	66	54	42	30	18	7	0
1,635	1,660	105	93	80	68	56	44	32	20	9	0
1,660	1,685	107	94	82	70	58	46	33	21	10	0
1,685	1,710	108	96	84	72	60	48	35	23	12	0
1,710	1,735	110	98	86	74	62	49	37	25	13	0
1,735	1,760	112	100	88	76	63	51	39	27	15	0
1,760	1,785	114	102	90	77	65	53	41	29	17	1
1,785	1,810	116	104	91	79	67	55	43	31	19	1
1,810	1,835	118	105	93	81	69	57	45	32	20	2
1,835	1,860	120	107	95	83	71	59	46	34	22	3
1,860	1,885	121	109	97	85	73	60	48	36	24	4
1,885	1,910	123	111	99	87	74	62	50	38	26	5
1,910	1,935	125	113	101	89	76	64	52	40	28	6
1,935	1,960	127	115	103	90	78	66	54	42	29	7
1,960	1,985	129	117	104	92	80	68	56	44	31	8
1,985	2,010	131	118	106	94	82	70	58	45	33	10
2,010	2,035	132	120	108	96	84	72	59	47	35	11
2,035	2,060	134	122	110	98	86	73	61	49	37	13
2,060	2,085	136	124	112	100	87	75	63	51	39	15
2,085	2,110	138	126	114	101	89	77	65	53	41	16
2,110	2,135	140	128	115	103	91	79	67	55	42	18
2,135	2,160	142	130	117	105	93	81	69	56	44	20
2,160	2,185	144	131	119	107	95	83	70	58	46	22
2,185	2,210	145	133	121	109	97	85	72	60	48	24
2,210	2,235	147	135	123	111	99	86	74	62	50	25
2,235	2,260	149	137	125	113	100	88	76	64	52	27
2,260	2,285	151	139	127	114	102	90	78	66	54	29
2,285	2,310	153	141	128	116	104	92	80	68	55	31
2,310	2,335	155	142	130	118	106	94	82	69	57	33
2,335	2,360	157	144	132	120	108	96	83	71	59	35
2,360	2,385	158	146	134	122	110	97	85	73	61	37
2,385	2,410	160	148	136	124	111	99	87	75	63	38
2,410	2,435	162	150	138	126	113	101	89	77	65	40
2,435	2,460	164	152	140	127	115	103	91	79	66	42
2,460	2,485	166	154	141	129	117	105	93	81	68	44
2,485	2,510	168	155	143	131	119	107	95	82	70	46
2,510	2,535	169	157	145	133	121	109	96	84	72	48
2,535	2,560	171	159	147	135	123	110	98	86	74	50
2,560	2,585	173	161	149	137	124	112	100	88	76	51
2,585	2,610	175	163	151	138	126	114	102	90	78	53
2,610	2,635	177	165	152	140	128	116	104	92	79	55
2,635	2,660	179	167	154	142	130	118	106	93	81	57
2,660	2,685	181	168	156	144	132	120	107	95	83	59
2,685	2,710	182	170	158	146	134	122	109	97	85	61
2,710	2,735	184	172	160	148	136	123	111	99	87	62
2,735	2,760	186	174	162	150	137	125	113	101	89	64
2,760	2,785	188	176	164	151	139	127	115	103	91	66

S E M I M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Biweekly** Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
less than \$120 enter 0		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
\$	\$	2	0	0	0	0	0	0	0	0	0	0
120	240	5	0	0	0	0	0	0	0	0	0	0
240	260	6	1	0	0	0	0	0	0	0	0	0
260	280	7	1	0	0	0	0	0	0	0	0	0
280	300	8	1	0	0	0	0	0	0	0	0	0
300	320	9	2	0	0	0	0	0	0	0	0	0
320	340	11	3	0	0	0	0	0	0	0	0	0
340	360	12	4	0	0	0	0	0	0	0	0	0
360	380	13	5	0	0	0	0	0	0	0	0	0
380	400	15	5	0	0	0	0	0	0	0	0	0
400	420	16	6	1	0	0	0	0	0	0	0	0
420	440	18	7	1	0	0	0	0	0	0	0	0
440	460	19	9	2	0	0	0	0	0	0	0	0
460	480	20	10	2	0	0	0	0	0	0	0	0
480	500	22	11	3	0	0	0	0	0	0	0	0
500	520	23	12	4	0	0	0	0	0	0	0	0
520	540	25	14	5	0	0	0	0	0	0	0	0
540	560	27	16	6	1	0	0	0	0	0	0	0
560	580	28	17	7	1	0	0	0	0	0	0	0
580	600	29	18	8	1	0	0	0	0	0	0	0
600	620	31	20	9	2	0	0	0	0	0	0	0
620	640	32	21	10	3	0	0	0	0	0	0	0
640	660	34	22	12	4	0	0	0	0	0	0	0
660	680	35	24	13	4	0	0	0	0	0	0	0
680	700	37	25	14	5	0	0	0	0	0	0	0
700	720	38	27	16	6	1	0	0	0	0	0	0
720	740	40	28	17	7	1	0	0	0	0	0	0
740	760	41	30	19	8	2	0	0	0	0	0	0
760	780	43	31	20	10	2	0	0	0	0	0	0
780	800	44	33	22	11	3	0	0	0	0	0	0
800	820	46	34	23	12	4	0	0	0	0	0	0
820	840	47	36	25	14	5	0	0	0	0	0	0
840	860	48	37	26	15	6	0	0	0	0	0	0
860	880	49	39	27	16	7	1	0	0	0	0	0
880	900	51	40	29	18	8	1	0	0	0	0	0
900	920	53	42	30	19	9	2	0	0	0	0	0
920	940	54	43	32	21	10	3	0	0	0	0	0
940	960	55	45	33	22	11	3	0	0	0	0	0
960	980	57	46	35	24	13	4	0	0	0	0	0
980	1,000	59	48	36	25	14	5	0	0	0	0	0
1,000	1,020	60	49	38	27	16	6	1	0	0	0	0
1,020	1,040	62	51	39	28	17	7	1	0	0	0	0
1,040	1,060	63	52	41	30	18	8	1	0	0	0	0
1,060	1,080	65	54	42	31	20	9	2	0	0	0	0
1,080	1,100	66	55	44	33	21	11	3	0	0	0	0
1,100	1,120	68	56	45	34	23	12	4	0	0	0	0
1,120	1,140	69	58	47	35	24	13	5	0	0	0	0
1,140	1,160	71	59	48	37	26	15	6	0	0	0	0
1,160	1,180	72	61	50	38	27	16	7	1	0	0	0
1,180	1,200	74	62	51	40	29	18	8	1	0	0	0
1,200	1,220											

B I W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Weekly Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
less than \$60 enter 0		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
\$ 60	\$ 120	1	0	0	0	0	0	0	0	0	0	0
120	140	3	0	0	0	0	0	0	0	0	0	0
140	160	4	1	0	0	0	0	0	0	0	0	0
160	180	5	1	0	0	0	0	0	0	0	0	0
180	200	6	2	0	0	0	0	0	0	0	0	0
200	220	8	3	0	0	0	0	0	0	0	0	0
220	240	9	4	1	0	0	0	0	0	0	0	0
240	260	11	5	1	0	0	0	0	0	0	0	0
260	280	12	7	2	0	0	0	0	0	0	0	0
280	300	14	8	3	0	0	0	0	0	0	0	0
300	320	15	9	4	1	0	0	0	0	0	0	0
320	340	16	11	5	2	0	0	0	0	0	0	0
340	360	18	12	7	2	0	0	0	0	0	0	0
360	380	19	14	8	3	0	0	0	0	0	0	0
380	400	21	15	10	5	1	0	0	0	0	0	0
400	420	22	17	11	6	2	0	0	0	0	0	0
420	440	24	18	13	7	3	0	0	0	0	0	0
440	460	25	20	14	9	4	0	0	0	0	0	0
460	480	27	21	16	10	5	1	0	0	0	0	0
480	500	28	23	17	11	6	2	0	0	0	0	0
500	520	30	24	19	13	7	3	0	0	0	0	0
520	540	31	26	20	14	9	4	1	0	0	0	0
540	560	33	27	22	16	10	5	2	0	0	0	0
560	580	34	29	23	17	12	6	2	0	0	0	0
580	600	36	30	24	19	13	8	3	0	0	0	0
600	620	37	32	26	20	15	9	4	1	0	0	0
620	640	39	33	27	22	16	11	5	2	0	0	0
640	660	40	35	29	23	18	12	6	2	0	0	0
660	680	42	36	30	25	19	14	8	3	0	0	0
680	700	43	37	32	26	21	15	9	4	1	0	0
700	720	45	39	33	28	22	16	11	5	2	0	0
720	740	46	40	35	29	24	18	12	6	2	0	0
740	760	48	42	36	31	25	19	14	8	3	0	0
760	780	49	43	38	32	27	21	15	10	5	1	0
780	800	51	45	39	34	28	22	17	11	6	2	0
800	820	52	46	41	35	30	24	18	13	7	3	0
820	840	53	48	42	37	31	25	20	14	9	4	0
840	860	55	49	44	38	32	27	21	16	10	5	1
860	880	56	51	45	40	34	28	23	17	11	6	2
880	900	58	52	47	41	35	30	24	19	13	7	3
900	920	59	54	48	43	37	31	26	20	14	9	4
920	940	61	55	50	44	38	33	27	22	16	10	5
940	960	62	57	51	45	40	34	29	23	17	12	6
960	980	64	58	53	47	41	36	30	24	19	13	8
980	1,000	65	60	54	48	43	37	32	26	20	15	9
1,000	1,020	67	61	56	50	44	39	33	27	22	16	11
1,020	1,040	68	63	57	51	46	40	35	29	23	18	12
1,040	1,060	70	64	59	53	47	42	36	30	25	19	14
1,060	1,080	71	66	60	54	49	43	38	32	26	21	15
1,080	1,100	73	67	61	56	50	45	39	33	28	22	17

W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Weekly Payroll Period (continued)

1,100	1,120	74	69	63	57	52	46	40	35	29	24	18
1,120	1,140	76	70	64	59	53	48	42	36	31	25	19
1,140	1,160	77	72	66	60	55	49	43	38	32	27	21
1,160	1,180	79	73	67	62	56	51	45	39	34	28	22
1,180	1,200	80	74	69	63	58	52	46	41	35	30	24
1,200	1,220	82	76	70	65	59	53	48	42	37	31	25
1,220	1,240	83	77	72	66	61	55	49	44	38	32	27
1,240	1,260	85	79	73	68	62	56	51	45	40	34	28
1,260	1,280	86	80	75	69	64	58	52	47	41	35	30
1,280	1,300	88	82	76	71	65	59	54	48	43	37	31
1,300	1,320	89	83	78	72	67	61	55	50	44	38	33
1,320	1,340	90	85	79	74	68	62	57	51	46	40	34
1,340	1,360	92	86	81	75	69	64	58	53	47	41	36
1,360	1,380	93	88	82	77	71	65	60	54	48	43	37
1,380	1,400	95	89	84	78	72	67	61	56	50	44	39
1,400	1,420	96	91	85	80	74	68	63	57	51	46	40
1,420	1,440	98	92	87	81	75	70	64	59	53	47	42
1,440	1,460	99	94	88	82	77	71	66	60	54	49	43
1,460	1,480	101	95	90	84	78	73	67	61	56	50	45
1,480	1,500	102	97	91	85	80	74	69	63	57	52	46
1,500	1,520	104	98	93	87	81	76	70	64	59	53	48
1,520	1,540	105	100	94	88	83	77	72	66	60	55	49
1,540	1,560	107	101	96	90	84	79	73	67	62	56	51
1,560	1,580	108	103	97	91	86	80	75	69	63	58	52
1,580	1,600	110	104	98	93	87	82	76	70	65	59	54
1,600	1,620	111	106	100	94	89	83	77	72	66	61	55
1,620	1,640	113	107	101	96	90	85	79	73	68	62	56
1,640	1,660	114	109	103	97	92	86	80	75	69	64	58
1,660	1,680	116	110	104	99	93	88	82	76	71	65	59
1,680	1,700	117	111	106	100	95	89	83	78	72	67	61
1,700	1,720	119	113	107	102	96	90	85	79	74	68	62
1,720	1,740	120	114	109	103	98	92	86	81	75	69	64
1,740	1,760	122	116	110	105	99	93	88	82	77	71	65
1,760	1,780	123	117	112	106	101	95	89	84	78	72	67
1,780	1,800	125	119	113	108	102	96	91	85	80	74	68
1,800	1,820	126	120	115	109	104	98	92	87	81	75	70
1,820	1,840	127	122	116	111	105	99	94	88	83	77	71
1,840	1,860	129	123	118	112	106	101	95	90	84	78	73
1,860	1,880	130	125	119	114	108	102	97	91	85	80	74
1,880	1,900	132	126	121	115	109	104	98	93	87	81	76
1,900	1,920	133	128	122	117	111	105	100	94	88	83	77
1,920	1,940	135	129	124	118	112	107	101	96	90	84	79
1,940	1,960	136	131	125	119	114	108	103	97	91	86	80
1,960	1,980	138	132	127	121	115	110	104	98	93	87	82
1,980	2,000	139	134	128	122	117	111	106	100	94	89	83
2,000	2,020	141	135	130	124	118	113	107	101	96	90	85
2,020	2,040	142	137	131	125	120	114	109	103	97	92	86
2,040	2,060	144	138	133	127	121	116	110	104	99	93	88
2,060	2,080	145	140	134	128	123	117	112	106	100	95	89
2,080	2,100	147	141	135	130	124	119	113	107	102	96	91
2,100	2,120	148	143	137	131	126	120	114	109	103	98	92
2,120	2,140	150	144	138	133	127	122	116	110	105	99	93

W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Daily or Miscellaneous** Payroll Period

Single Persons - Including Head of Household		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are-	But less than	The amount of income tax to be withheld is-										
	At least	0	1	2	3	4	5	6	7	8	9	10
\$	20	0	0	0	0	0	0	0	0	0	0	0
	22	0	0	0	0	0	0	0	0	0	0	0
	25	0	0	0	0	0	0	0	0	0	0	0
	27	1	0	0	0	0	0	0	0	0	0	0
	29	1	0	0	0	0	0	0	0	0	0	0
	32	1	0	0	0	0	0	0	0	0	0	0
	34	1	0	0	0	0	0	0	0	0	0	0
	36	1	0	0	0	0	0	0	0	0	0	0
	38	1	0	0	0	0	0	0	0	0	0	0
	41	1	0	0	0	0	0	0	0	0	0	0
	43	2	1	0	0	0	0	0	0	0	0	0
	45	2	1	0	0	0	0	0	0	0	0	0
	48	2	1	0	0	0	0	0	0	0	0	0
	50	2	1	0	0	0	0	0	0	0	0	0
	52	2	1	0	0	0	0	0	0	0	0	0
	55	2	1	0	0	0	0	0	0	0	0	0
	57	3	1	1	0	0	0	0	0	0	0	0
	59	3	2	1	0	0	0	0	0	0	0	0
	62	3	2	1	0	0	0	0	0	0	0	0
	64	3	2	1	0	0	0	0	0	0	0	0
	66	3	2	2	1	0	0	0	0	0	0	0
	68	3	2	2	1	0	0	0	0	0	0	0
	71	4	2	2	1	0	0	0	0	0	0	0
	73	4	3	2	2	0	0	0	0	0	0	0
	75	4	3	2	2	1	0	0	0	0	0	0
	78	4	3	2	2	1	0	0	0	0	0	0
	80	4	3	2	2	1	0	0	0	0	0	0
	82	4	3	2	2	1	0	0	0	0	0	0
	85	5	3	2	2	1	0	0	0	0	0	0
	87	5	4	3	2	1	0	0	0	0	0	0
	89	5	4	3	2	1	0	0	0	0	0	0
	92	5	4	3	2	1	0	0	0	0	0	0
	94	5	4	3	2	1	0	0	0	0	0	0
	96	5	4	3	2	1	0	0	0	0	0	0
	98	6	4	3	2	1	0	0	0	0	0	0
	101	6	5	4	2	1	0	0	0	0	0	0
	103	6	5	4	3	1	0	0	0	0	0	0
	105	6	5	4	3	2	1	0	0	0	0	0
	108	6	5	4	3	2	1	0	0	0	0	0
	110	6	5	4	3	2	1	0	0	0	0	0
	112	7	6	4	3	2	1	0	0	0	0	0
	115	7	6	5	3	2	1	0	0	0	0	0
	117	7	6	5	4	2	1	0	0	0	0	0
	119	7	6	5	4	3	2	1	0	0	0	0
	122	7	6	5	4	3	2	1	0	0	0	0
	124	7	6	5	4	3	2	1	0	0	0	0
	126	8	7	5	4	3	2	1	0	0	0	0
	128	8	7	6	4	3	2	1	0	0	0	0
	131	8	7	6	5	4	3	2	1	0	0	0
	133	8	7	6	5	4	3	2	1	0	0	0

D A I L Y & M I S C . P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Daily or Miscellaneous Payroll Period (continued)

133	135	8	7	6	5	4	3	2	1	0	0	0
135	138	9	7	6	5	4	3	2	1	0	0	0
138	140	9	8	6	5	4	3	2	1	0	0	0
140	142	9	8	6	5	4	3	2	1	0	0	0
142	145	9	8	7	6	5	3	2	1	0	0	0
145	147	9	8	7	6	5	4	2	1	0	0	0
147	149	9	8	7	6	5	4	3	2	0	0	0
149	152	10	8	7	6	5	4	3	2	0	0	0
152	154	10	9	7	6	5	4	3	2	0	0	0
154	156	10	9	8	7	5	4	3	2	0	0	0
156	158	10	9	8	7	6	4	3	2	0	0	0
158	161	10	9	8	7	6	5	3	2	0	0	0
161	163	10	9	8	7	6	5	4	3	0	0	0
163	165	11	9	8	7	6	5	4	3	1	0	0
165	168	11	10	8	7	6	5	4	3	2	0	0
168	170	11	10	9	8	6	5	4	3	2	0	0
170	172	11	10	9	8	7	5	4	3	2	0	0
172	175	11	10	9	8	7	6	5	3	2	0	0
175	177	11	10	9	8	7	6	5	4	2	0	0
177	179	12	10	9	8	7	6	5	4	3	1	0
179	182	12	11	10	8	7	6	5	4	3	2	1
182	184	12	11	10	9	7	6	5	4	3	2	1
184	186	12	11	10	9	8	6	5	4	3	2	1
186	188	12	11	10	9	8	7	6	4	3	2	1
188	191	12	11	10	9	8	7	6	5	3	2	1
191	193	13	11	10	9	8	7	6	5	4	3	1
193	195	13	12	11	9	8	7	6	5	4	3	2
195	198	13	12	11	10	8	7	6	5	4	3	2
198	200	13	12	11	10	9	8	6	5	4	3	2
200	202	13	12	11	10	9	8	7	5	4	3	2
202	205	13	12	11	10	9	8	7	6	4	3	2
205	207	14	13	11	10	9	8	7	6	5	4	2
207	209	14	13	12	10	9	8	7	6	5	4	2
209	212	14	13	12	11	9	8	7	6	5	4	3
212	214	14	13	12	11	10	9	7	6	5	4	3
214	216	14	13	12	11	10	9	8	6	5	4	3
216	218	14	13	12	11	10	9	8	7	6	4	3
218	221	15	14	12	11	10	9	8	7	6	5	3
221	223	15	14	13	11	10	9	8	7	6	5	4
223	225	15	14	13	12	11	9	8	7	6	5	4
225	228	15	14	13	12	11	10	8	7	6	5	4
228	230	15	14	13	12	11	10	9	7	6	5	4
230	232	16	14	13	12	11	10	9	8	7	6	4
232	235	16	15	13	12	11	10	9	8	7	6	4
235	237	16	15	14	12	11	10	9	8	7	6	5
237	239	16	15	14	13	12	10	9	8	7	6	5
239	242	16	15	14	13	12	11	9	8	7	6	5
242	244	16	15	14	13	12	11	10	9	7	6	5
244	246	17	15	14	13	12	11	10	9	8	6	5
246	248	17	16	14	13	12	11	10	9	8	7	5
248	251	17	16	15	14	12	11	10	9	8	7	6

D A I L Y & M I S C . P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with an Annual Payroll Period

Married Persons		And the number of withholding allowances is-																			
		0	1	2	3	4	5	6	7	8	9	10									
If the wages are-		The amount of income tax to be withheld is-																			
At least	But less than																				
\$ 12,400	\$ 13,000	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,000	13,600	96	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13,600	14,200	118	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,200	14,800	139	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,800	15,400	163	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,400	16,000	187	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,000	16,600	212	62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,600	17,200	236	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,200	17,800	261	105	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,800	18,400	290	127	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,400	19,000	321	148	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	19,600	351	173	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,600	20,200	382	198	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20,200	20,800	413	222	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20,800	21,400	450	247	93	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21,400	22,000	486	272	114	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22,000	22,600	523	303	136	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22,600	23,200	559	334	159	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23,200	23,800	597	364	183	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23,800	24,400	640	395	208	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24,400	25,000	683	428	232	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25,000	25,600	725	465	257	102	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25,600	26,200	768	502	285	123	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26,200	26,800	810	538	316	145	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26,800	27,400	853	575	346	169	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27,400	28,000	896	615	377	193	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28,000	28,600	938	658	408	218	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28,600	29,200	981	700	444	243	69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29,200	29,800	1,023	743	480	267	81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29,800	30,400	1,066	786	517	298	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30,400	31,000	1,109	828	553	329	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31,000	31,600	1,153	871	590	359	117	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31,600	32,200	1,198	913	633	390	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32,200	32,800	1,242	956	675	422	141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32,800	33,400	1,286	999	718	459	153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33,400	34,000	1,331	1,041	761	495	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34,000	34,600	1,375	1,084	803	532	177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34,600	35,200	1,420	1,127	846	569	189	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35,200	35,800	1,464	1,172	888	608	201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35,800	36,400	1,508	1,216	931	651	213	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36,400	37,000	1,553	1,261	974	693	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37,000	37,600	1,597	1,305	1,016	736	237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37,600	38,200	1,642	1,349	1,059	778	249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38,200	38,800	1,686	1,394	1,101	821	261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38,800	39,400	1,730	1,438	1,146	864	273	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39,400	40,000	1,775	1,483	1,190	906	285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40,000	40,600	1,819	1,527	1,235	949	297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40,600	41,200	1,864	1,571	1,279	991	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41,200		1,908	1,616	1,323	1,034	321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

for **Married** with an Annual Payroll Period (continued)

41,200	41,800	1,952	1,660	1,368	1,077	796	526	306	138	23	0	0
41,800	42,400	1,997	1,705	1,412	1,120	839	563	336	161	33	0	0
42,400	43,000	2,041	1,749	1,457	1,164	881	601	367	185	42	0	0
43,000	43,600	2,086	1,793	1,501	1,209	924	644	397	210	60	0	0
43,600	44,200	2,130	1,838	1,545	1,253	967	686	431	234	82	0	0
44,200	44,800	2,174	1,882	1,590	1,298	1,009	729	468	259	103	8	0
44,800	45,400	2,219	1,927	1,634	1,342	1,052	771	505	288	125	18	0
45,400	46,000	2,263	1,971	1,679	1,386	1,094	814	541	318	147	27	0
46,000	46,600	2,308	2,015	1,723	1,431	1,138	857	578	349	171	37	0
46,600	47,200	2,352	2,060	1,767	1,475	1,183	899	619	380	195	48	0
47,200	47,800	2,396	2,104	1,812	1,520	1,227	942	661	410	220	69	0
47,800	48,400	2,441	2,149	1,856	1,564	1,272	984	704	447	245	91	2
48,400	49,000	2,485	2,193	1,901	1,608	1,316	1,027	746	483	270	112	12
49,000	49,600	2,530	2,237	1,945	1,653	1,360	1,070	789	520	300	134	22
49,600	50,200	2,574	2,282	1,989	1,697	1,405	1,113	832	556	331	157	31
50,200	50,800	2,618	2,326	2,034	1,742	1,449	1,157	874	594	362	181	41
50,800	51,400	2,663	2,371	2,078	1,786	1,494	1,201	917	636	392	206	57
51,400	52,000	2,707	2,415	2,123	1,830	1,538	1,246	959	679	425	230	78
52,000	52,600	2,752	2,459	2,167	1,875	1,582	1,290	1,002	722	462	255	100
52,600	53,200	2,796	2,504	2,211	1,919	1,627	1,335	1,045	764	498	283	121
53,200	53,800	2,840	2,548	2,256	1,964	1,671	1,379	1,087	807	535	313	143
53,800	54,400	2,885	2,593	2,300	2,008	1,716	1,423	1,131	849	572	344	167
54,400	55,000	2,929	2,637	2,345	2,052	1,760	1,468	1,175	892	612	374	191
55,000	55,600	2,974	2,681	2,389	2,097	1,804	1,512	1,220	935	654	405	216
55,600	56,200	3,018	2,726	2,433	2,141	1,849	1,557	1,264	977	697	441	241
56,200	56,800	3,062	2,770	2,478	2,186	1,893	1,601	1,309	1,020	739	477	265
56,800	57,400	3,107	2,815	2,522	2,230	1,938	1,645	1,353	1,062	782	514	295
57,400	58,000	3,151	2,859	2,567	2,274	1,982	1,690	1,397	1,105	825	550	326
58,000	58,600	3,196	2,903	2,611	2,319	2,026	1,734	1,442	1,150	867	587	357
58,600	59,200	3,240	2,948	2,655	2,363	2,071	1,779	1,486	1,194	910	629	387
59,200	59,800	3,284	2,992	2,700	2,408	2,115	1,823	1,531	1,238	952	672	419
59,800	60,400	3,329	3,037	2,744	2,452	2,160	1,867	1,575	1,283	995	715	456
60,400	61,000	3,373	3,081	2,789	2,496	2,204	1,912	1,619	1,327	1,038	757	492
61,000	61,600	3,418	3,125	2,833	2,541	2,248	1,956	1,664	1,372	1,080	800	529
61,600	62,200	3,462	3,170	2,877	2,585	2,293	2,001	1,708	1,416	1,124	842	566
62,200	62,800	3,506	3,214	2,922	2,630	2,337	2,045	1,753	1,460	1,168	885	604
62,800	63,400	3,551	3,259	2,966	2,674	2,382	2,089	1,797	1,505	1,212	928	647
63,400	64,000	3,595	3,303	3,011	2,718	2,426	2,134	1,841	1,549	1,257	970	690
64,000	64,600	3,640	3,347	3,055	2,763	2,470	2,178	1,886	1,594	1,301	1,013	732
64,600	65,200	3,684	3,392	3,099	2,807	2,515	2,223	1,930	1,638	1,346	1,055	775
65,200	65,800	3,728	3,436	3,144	2,852	2,559	2,267	1,975	1,682	1,390	1,098	817
65,800	66,400	3,773	3,481	3,188	2,896	2,604	2,311	2,019	1,727	1,434	1,142	860
66,400	67,000	3,817	3,525	3,233	2,940	2,648	2,356	2,063	1,771	1,479	1,187	903
67,000	67,600	3,862	3,569	3,277	2,985	2,692	2,400	2,108	1,816	1,523	1,231	945
67,600	68,200	3,906	3,614	3,321	3,029	2,737	2,445	2,152	1,860	1,568	1,275	988
68,200	68,800	3,950	3,658	3,366	3,074	2,781	2,489	2,197	1,904	1,612	1,320	1,030
68,800	69,400	3,995	3,703	3,410	3,118	2,826	2,533	2,241	1,949	1,656	1,364	1,073
69,400	70,000	4,039	3,747	3,455	3,162	2,870	2,578	2,285	1,993	1,701	1,409	1,116
70,000	70,600	4,084	3,791	3,499	3,207	2,914	2,622	2,330	2,038	1,745	1,453	1,161
70,600	71,200	4,128	3,836	3,543	3,251	2,959	2,667	2,374	2,082	1,790	1,497	1,205
71,200	71,800	4,172	3,880	3,588	3,296	3,003	2,711	2,419	2,126	1,834	1,542	1,249
71,800	72,400	4,217	3,925	3,632	3,340	3,048	2,755	2,463	2,171	1,878	1,586	1,294
72,400	73,000	4,261	3,969	3,677	3,384	3,092	2,800	2,507	2,215	1,923	1,631	1,338

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

for **Married** with a **Monthly** Payroll Period

Married Persons		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
If the wages are-												
less than \$390 enter 0												
At least	But less than											
\$	\$	0	1	2	3	4	5	6	7	8	9	10
390	1,040	0	0	0	0	0	0	0	0	0	0	0
1,040	1,090	8	1	0	0	0	0	0	0	0	0	0
1,090	1,140	10	1	0	0	0	0	0	0	0	0	0
1,140	1,190	12	2	0	0	0	0	0	0	0	0	0
1,190	1,240	14	3	0	0	0	0	0	0	0	0	0
1,240	1,290	16	4	0	0	0	0	0	0	0	0	0
1,290	1,340	18	5	0	0	0	0	0	0	0	0	0
1,340	1,390	20	7	0	0	0	0	0	0	0	0	0
1,390	1,440	22	9	0	0	0	0	0	0	0	0	0
1,440	1,490	25	11	2	0	0	0	0	0	0	0	0
1,490	1,540	27	13	2	0	0	0	0	0	0	0	0
1,540	1,590	30	15	3	0	0	0	0	0	0	0	0
1,590	1,640	32	17	4	0	0	0	0	0	0	0	0
1,640	1,690	35	19	6	0	0	0	0	0	0	0	0
1,690	1,740	38	21	8	0	0	0	0	0	0	0	0
1,740	1,790	41	23	10	1	0	0	0	0	0	0	0
1,790	1,840	44	26	12	2	0	0	0	0	0	0	0
1,840	1,890	47	28	13	3	0	0	0	0	0	0	0
1,890	1,940	50	31	16	4	0	0	0	0	0	0	0
1,940	1,990	54	33	18	5	0	0	0	0	0	0	0
1,990	2,040	57	36	20	7	0	0	0	0	0	0	0
2,040	2,090	61	39	22	9	1	0	0	0	0	0	0
2,090	2,140	64	42	24	10	2	0	0	0	0	0	0
2,140	2,190	68	45	27	12	3	0	0	0	0	0	0
2,190	2,240	72	48	29	14	4	0	0	0	0	0	0
2,240	2,290	75	52	32	16	5	0	0	0	0	0	0
2,290	2,340	79	55	34	18	6	0	0	0	0	0	0
2,340	2,390	82	59	37	20	8	0	0	0	0	0	0
2,390	2,440	86	62	40	23	9	0	0	0	0	0	0
2,440	2,490	89	66	43	25	11	0	0	0	0	0	0
2,490	2,540	93	69	46	28	13	0	0	0	0	0	0
2,540	2,590	97	73	50	30	15	0	0	0	0	0	0
2,590	2,640	100	77	53	33	17	0	0	0	0	0	0
2,640	2,690	104	80	57	36	19	0	0	0	0	0	0
2,690	2,740	108	84	60	39	21	0	0	0	0	0	0
2,740	2,790	111	87	64	42	24	1	0	0	0	0	0
2,790	2,840	115	91	67	45	26	2	0	0	0	0	0
2,840	2,890	119	94	71	48	29	3	0	0	0	0	0
2,890	2,940	123	98	75	51	31	4	0	0	0	0	0
2,940	2,990	126	102	78	55	34	6	0	0	0	0	0
2,990	3,040	130	106	82	58	37	7	0	0	0	0	0
3,040	3,090	134	109	85	62	40	9	1	0	0	0	0
3,090	3,140	137	113	89	65	43	11	2	0	0	0	0
3,140	3,190	141	117	92	69	46	13	3	0	0	0	0
3,190	3,240	145	120	96	72	49	15	3	0	0	0	0
3,240	3,290	148	124	100	76	53	17	4	0	0	0	0
3,290	3,340	152	128	103	80	56	19	6	0	0	0	0
3,340	3,390	156	131	107	83	60	21	8	0	0	0	0
3,390	3,440	160	135	111	87	63	23	10	1	0	0	0
3,440	3,490	163	139	115	90	67	26	12	2	0	0	0

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Monthly** Payroll Period (continued)

3,490	3,540	167	143	118	94	70	47	28	14	3	0	0
3,540	3,590	171	146	122	98	74	51	31	16	4	0	0
3,590	3,640	174	150	126	101	77	54	33	18	5	0	0
3,640	3,690	178	154	129	105	81	58	36	20	7	0	0
3,690	3,740	182	157	133	109	85	61	39	22	9	1	0
3,740	3,790	185	161	137	112	88	65	42	24	11	2	0
3,790	3,840	189	165	140	116	92	68	45	27	12	2	0
3,840	3,890	193	168	144	120	95	72	49	29	14	3	0
3,890	3,940	197	172	148	123	99	75	52	32	17	4	0
3,940	3,990	200	176	152	127	103	79	56	35	19	6	0
3,990	4,040	204	180	155	131	106	82	59	38	21	8	0
4,040	4,090	208	183	159	135	110	86	63	41	23	10	1
4,090	4,140	211	187	163	138	114	90	66	44	25	11	2
4,140	4,190	215	191	166	142	118	93	70	47	28	13	3
4,190	4,240	219	194	170	146	121	97	73	50	30	15	4
4,240	4,290	222	198	174	149	125	101	77	53	33	17	5
4,290	4,340	226	202	177	153	129	104	80	57	36	19	7
4,340	4,390	230	205	181	157	132	108	84	61	39	21	9
4,390	4,440	234	209	185	160	136	112	88	64	42	24	10
4,440	4,490	237	213	189	164	140	115	91	68	45	26	12
4,490	4,540	241	217	192	168	143	119	95	71	48	29	14
4,540	4,590	245	220	196	172	147	123	98	75	51	32	16
4,590	4,640	248	224	200	175	151	127	102	78	55	34	18
4,640	4,690	252	228	203	179	155	130	106	82	59	37	20
4,690	4,740	256	231	207	183	158	134	110	85	62	40	22
4,740	4,790	259	235	211	186	162	138	113	89	66	43	25
4,790	4,840	263	239	214	190	166	141	117	93	69	46	27
4,840	4,890	267	242	218	194	169	145	121	96	73	49	30
4,890	4,940	271	246	222	197	173	149	124	100	76	53	33
4,940	4,990	274	250	226	201	177	152	128	104	80	56	35
4,990	5,040	278	254	229	205	180	156	132	107	83	60	38
5,040	5,090	282	257	233	209	184	160	135	111	87	64	41
5,090	5,140	285	261	237	212	188	164	139	115	90	67	44
5,140	5,190	289	265	240	216	192	167	143	119	94	71	48
5,190	5,240	293	268	244	220	195	171	147	122	98	74	51
5,240	5,290	296	272	248	223	199	175	150	126	102	78	54
5,290	5,340	300	276	251	227	203	178	154	130	105	81	58
5,340	5,390	304	279	255	231	206	182	158	133	109	85	61
5,390	5,440	308	283	259	234	210	186	161	137	113	88	65
5,440	5,490	311	287	263	238	214	189	165	141	116	92	69
5,490	5,540	315	291	266	242	217	193	169	144	120	96	72
5,540	5,590	319	294	270	246	221	197	172	148	124	99	76
5,590	5,640	322	298	274	249	225	201	176	152	127	103	79
5,640	5,690	326	302	277	253	229	204	180	156	131	107	83
5,690	5,740	330	305	281	257	232	208	184	159	135	110	86
5,740	5,790	333	309	285	260	236	212	187	163	139	114	90
5,790	5,840	337	313	288	264	240	215	191	167	142	118	94
5,840	5,890	341	316	292	268	243	219	195	170	146	122	97
5,890	5,940	345	320	296	271	247	223	198	174	150	125	101
5,940	5,990	348	324	300	275	251	226	202	178	153	129	105
5,990	6,040	352	328	303	279	254	230	206	181	157	133	108
6,040	6,090	356	331	307	283	258	234	209	185	161	136	112

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Semimonthly** Payroll Period

Married Persons		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
If the wages are-												
At least	But less than											
\$	\$	0	1	2	3	4	5	6	7	8	9	10
195	520	0	0	0	0	0	0	0	0	0	0	0
520	545	4	0	0	0	0	0	0	0	0	0	0
545	570	5	1	0	0	0	0	0	0	0	0	0
570	595	6	1	0	0	0	0	0	0	0	0	0
595	620	7	1	0	0	0	0	0	0	0	0	0
620	645	8	2	0	0	0	0	0	0	0	0	0
645	670	9	3	0	0	0	0	0	0	0	0	0
670	695	10	4	0	0	0	0	0	0	0	0	0
695	720	11	4	0	0	0	0	0	0	0	0	0
720	745	12	5	1	0	0	0	0	0	0	0	0
745	770	14	6	1	0	0	0	0	0	0	0	0
770	795	15	7	2	0	0	0	0	0	0	0	0
795	820	16	8	2	0	0	0	0	0	0	0	0
820	845	17	9	3	0	0	0	0	0	0	0	0
845	870	19	10	4	0	0	0	0	0	0	0	0
870	895	20	12	5	0	0	0	0	0	0	0	0
895	920	22	13	6	1	0	0	0	0	0	0	0
920	945	23	14	7	1	0	0	0	0	0	0	0
945	970	25	15	8	2	0	0	0	0	0	0	0
970	995	27	17	9	3	0	0	0	0	0	0	0
1,020	1,045	29	18	10	3	0	0	0	0	0	0	0
1,045	1,070	30	20	11	4	0	0	0	0	0	0	0
1,070	1,095	32	21	12	5	1	0	0	0	0	0	0
1,095	1,120	34	23	13	6	1	0	0	0	0	0	0
1,120	1,145	36	24	15	7	2	0	0	0	0	0	0
1,145	1,170	38	26	16	8	2	0	0	0	0	0	0
1,170	1,195	39	28	17	9	3	0	0	0	0	0	0
1,195	1,220	41	29	19	10	4	0	0	0	0	0	0
1,220	1,245	43	31	20	11	5	1	0	0	0	0	0
1,245	1,270	45	33	22	13	6	2	0	0	0	0	0
1,270	1,295	46	35	23	14	7	2	0	0	0	0	0
1,295	1,320	48	37	25	15	8	3	0	0	0	0	0
1,320	1,345	50	38	27	16	9	3	0	0	0	0	0
1,345	1,370	52	40	28	18	10	4	0	0	0	0	0
1,370	1,395	54	42	30	19	11	5	1	0	0	0	0
1,395	1,420	56	44	32	21	12	6	2	0	0	0	0
1,420	1,445	58	45	34	22	13	7	3	0	0	0	0
1,445	1,470	59	47	35	24	14	8	4	0	0	0	0
1,470	1,495	61	49	37	26	16	9	5	0	0	0	0
1,495	1,520	63	51	39	27	17	10	6	1	0	0	0
1,520	1,545	65	53	41	29	18	11	7	2	0	0	0
1,545	1,570	67	55	43	31	20	12	8	3	0	0	0
1,570	1,595	69	56	44	33	21	13	9	4	0	0	0
1,595	1,620	71	58	46	34	23	14	10	5	1	0	0
1,620	1,645	72	60	48	36	25	15	11	6	2	0	0
1,645	1,670	74	62	50	38	26	16	12	7	3	0	0
1,670	1,695	76	64	52	40	28	18	13	8	4	0	0
1,695	1,720	78	66	54	42	30	19	14	9	5	1	0
1,720	1,745	80	68	55	43	32	21	15	10	6	2	0
1,745		82	69	57	45	33	22	16	11	7	3	0

S E M I M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Married with a Semimonthly Payroll Period (continued)

1,745	1,770	83	71	59	47	35	24	14	7	1	0	0
1,770	1,795	85	73	61	49	37	25	15	8	2	0	0
1,795	1,820	87	75	63	51	39	27	17	9	3	0	0
1,820	1,845	89	77	65	52	41	29	18	10	4	0	0
1,845	1,870	91	79	67	54	42	31	20	11	4	0	0
1,870	1,895	93	81	68	56	44	32	21	12	5	1	0
1,895	1,920	95	82	70	58	46	34	23	13	6	1	0
1,920	1,945	96	84	72	60	48	36	24	15	7	2	0
1,945	1,970	98	86	74	62	50	38	26	16	8	2	0
1,970	1,995	100	88	76	64	51	39	28	17	9	3	0
1,995	2,020	102	90	78	65	53	41	30	19	10	4	0
2,020	2,045	104	92	79	67	55	43	31	20	11	5	1
2,045	2,070	106	93	81	69	57	45	33	22	13	6	1
2,070	2,095	108	95	83	71	59	47	35	23	14	7	1
2,095	2,120	109	97	85	73	61	48	37	25	15	8	2
2,120	2,145	111	99	87	75	62	50	38	27	17	9	2
2,145	2,170	113	101	89	77	64	52	40	29	18	10	3
2,170	2,195	115	103	91	78	66	54	42	30	19	11	4
2,195	2,220	117	105	92	80	68	56	44	32	21	12	5
2,220	2,245	119	106	94	82	70	58	46	34	22	13	6
2,245	2,270	120	108	96	84	72	60	47	36	24	14	7
2,270	2,295	122	110	98	86	74	61	49	37	26	16	8
2,295	2,320	124	112	100	88	75	63	51	39	27	17	9
2,320	2,345	126	114	102	89	77	65	53	41	29	19	10
2,345	2,370	128	116	104	91	79	67	55	43	31	20	11
2,370	2,395	130	118	105	93	81	69	57	45	33	22	12
2,395	2,420	132	119	107	95	83	71	58	46	35	23	14
2,420	2,445	133	121	109	97	85	73	60	48	36	25	15
2,445	2,470	135	123	111	99	87	74	62	50	38	26	16
2,470	2,495	137	125	113	101	88	76	64	52	40	28	18
2,495	2,520	139	127	115	102	90	78	66	54	42	30	19
2,520	2,545	141	129	116	104	92	80	68	56	43	32	21
2,545	2,570	143	130	118	106	94	82	70	57	45	34	22
2,570	2,595	145	132	120	108	96	84	71	59	47	35	24
2,595	2,620	146	134	122	110	98	85	73	61	49	37	25
2,620	2,645	148	136	124	112	100	87	75	63	51	39	27
2,645	2,670	150	138	126	114	101	89	77	65	53	41	29
2,670	2,695	152	140	128	115	103	91	79	67	55	43	31
2,695	2,720	154	142	129	117	105	93	81	69	56	44	33
2,720	2,745	156	143	131	119	107	95	83	70	58	46	34
2,745	2,770	157	145	133	121	109	97	84	72	60	48	36
2,770	2,795	159	147	135	123	111	98	86	74	62	50	38
2,795	2,820	161	149	137	125	112	100	88	76	64	52	40
2,820	2,845	163	151	139	126	114	102	90	78	66	53	41
2,845	2,870	165	153	141	128	116	104	92	80	67	55	43
2,870	2,895	167	155	142	130	118	106	94	81	69	57	45
2,895	2,920	169	156	144	132	120	108	95	83	71	59	47
2,920	2,945	170	158	146	134	122	110	97	85	73	61	49
2,945	2,970	172	160	148	136	124	111	99	87	75	63	50
2,970	2,995	174	162	150	138	125	113	101	89	77	64	52
2,995	3,020	176	164	152	139	127	115	103	91	79	66	54
3,020	3,045	178	166	153	141	129	117	105	93	80	68	56

S E M I M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Biweekly** Payroll Period

Married Persons		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
If the wages are-												
less than \$181 enter 0												
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$ 181	\$ 480	0	0	0	0	0	0	0	0	0	0	0
480	500	4	0	0	0	0	0	0	0	0	0	0
500	520	4	1	0	0	0	0	0	0	0	0	0
520	540	5	1	0	0	0	0	0	0	0	0	0
540	560	6	1	0	0	0	0	0	0	0	0	0
560	580	7	1	0	0	0	0	0	0	0	0	0
580	600	8	2	0	0	0	0	0	0	0	0	0
600	620	8	3	0	0	0	0	0	0	0	0	0
620	640	9	3	0	0	0	0	0	0	0	0	0
640	660	10	4	0	0	0	0	0	0	0	0	0
660	680	11	5	1	0	0	0	0	0	0	0	0
680	700	12	5	1	0	0	0	0	0	0	0	0
700	720	13	6	1	0	0	0	0	0	0	0	0
720	740	14	7	2	0	0	0	0	0	0	0	0
740	760	15	8	2	0	0	0	0	0	0	0	0
760	780	16	9	3	0	0	0	0	0	0	0	0
780	800	17	10	4	0	0	0	0	0	0	0	0
800	820	19	10	4	0	0	0	0	0	0	0	0
820	840	20	11	5	1	0	0	0	0	0	0	0
840	860	21	12	6	1	0	0	0	0	0	0	0
860	880	22	13	7	1	0	0	0	0	0	0	0
880	900	24	14	7	2	0	0	0	0	0	0	0
900	920	25	15	8	2	0	0	0	0	0	0	0
920	940	26	17	9	3	0	0	0	0	0	0	0
940	960	28	18	10	4	0	0	0	0	0	0	0
960	980	29	19	11	5	1	0	0	0	0	0	0
980	1,000	31	20	12	5	1	0	0	0	0	0	0
1,000	1,020	32	22	13	6	1	0	0	0	0	0	0
1,020	1,040	34	23	14	7	2	0	0	0	0	0	0
1,040	1,060	35	24	15	8	2	0	0	0	0	0	0
1,060	1,080	36	26	16	9	3	0	0	0	0	0	0
1,080	1,100	38	27	17	9	3	0	0	0	0	0	0
1,100	1,120	39	28	18	10	4	0	0	0	0	0	0
1,120	1,140	41	30	20	11	5	1	0	0	0	0	0
1,140	1,160	42	31	21	12	6	1	0	0	0	0	0
1,160	1,180	44	33	22	13	6	1	0	0	0	0	0
1,180	1,200	45	34	23	14	7	2	0	0	0	0	0
1,200	1,220	47	36	25	15	8	2	0	0	0	0	0
1,220	1,240	48	37	26	16	9	3	0	0	0	0	0
1,240	1,260	49	38	28	18	10	4	0	0	0	0	0
1,260	1,280	51	40	29	19	11	4	1	0	0	0	0
1,280	1,300	52	41	30	20	12	5	1	0	0	0	0
1,300	1,320	54	43	32	21	13	6	1	0	0	0	0
1,320	1,340	55	44	33	23	14	7	2	0	0	0	0
1,340	1,360	57	46	35	24	15	8	2	0	0	0	0
1,360	1,380	58	47	36	25	16	8	3	0	0	0	0
1,380	1,400	60	49	38	27	17	9	3	0	0	0	0
1,400	1,420	61	50	39	28	18	10	4	0	0	0	0
1,420	1,440	63	52	40	30	19	11	5	1	0	0	0
1,440	1,460	64	53	42	31	21	12	6	1	0	0	0

B I W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Married with a Biweekly Payroll Period (continued)

1,460	1,480	66	55	43	32	22	13	6	1	0	0
1,480	1,500	67	56	45	34	23	14	7	2	0	0
1,500	1,520	69	57	46	35	25	15	8	2	0	0
1,520	1,540	70	59	48	37	26	16	9	3	0	0
1,540	1,560	72	60	49	38	27	17	10	4	0	0
1,560	1,580	73	62	51	40	29	19	10	4	0	0
1,580	1,600	75	63	52	41	30	20	11	5	0	0
1,600	1,620	76	65	54	42	32	21	12	6	0	0
1,620	1,640	78	66	55	44	33	22	13	7	0	0
1,640	1,660	79	68	57	45	34	24	14	7	0	0
1,660	1,680	81	69	58	47	36	25	16	8	0	0
1,680	1,700	82	71	60	48	37	26	17	9	0	0
1,700	1,720	84	72	61	50	39	28	18	10	0	0
1,720	1,740	85	74	63	51	40	29	19	11	0	0
1,740	1,760	86	75	64	53	42	31	20	12	1	0
1,760	1,780	88	77	65	54	43	32	22	13	1	0
1,780	1,800	89	78	67	56	44	34	23	14	2	0
1,800	1,820	91	80	68	57	46	35	24	15	2	0
1,820	1,840	92	81	70	59	47	36	26	16	3	0
1,840	1,860	94	83	71	60	49	38	27	17	3	0
1,860	1,880	95	84	73	62	50	39	28	18	4	0
1,880	1,900	97	86	74	63	52	41	30	20	5	1
1,900	1,920	98	87	76	65	53	42	31	21	6	1
1,920	1,940	100	89	77	66	55	44	33	22	6	1
1,940	1,960	101	90	79	68	56	45	34	23	7	2
1,960	1,980	103	92	80	69	58	47	36	25	8	2
1,980	2,000	104	93	82	71	59	48	37	26	9	3
2,000	2,020	106	94	83	72	61	50	38	28	10	4
2,020	2,040	107	96	85	73	62	51	40	29	11	4
2,040	2,060	109	97	86	75	64	52	41	30	12	5
2,060	2,080	110	99	88	76	65	54	43	32	13	6
2,080	2,100	112	100	89	78	67	55	44	33	14	7
2,100	2,120	113	102	91	79	68	57	46	35	15	8
2,120	2,140	115	103	92	81	70	58	47	36	16	8
2,140	2,160	116	105	94	82	71	60	49	38	17	9
2,160	2,180	118	106	95	84	73	61	50	39	18	10
2,180	2,200	119	108	97	85	74	63	52	40	19	11
2,200	2,220	121	109	98	87	76	64	53	42	21	12
2,220	2,240	122	111	100	88	77	66	55	43	22	13
2,240	2,260	123	112	101	90	79	67	56	45	23	14
2,260	2,280	125	114	102	91	80	69	58	46	25	15
2,280	2,300	126	115	104	93	81	70	59	48	26	16
2,300	2,320	128	117	105	94	83	72	60	49	27	17
2,320	2,340	129	118	107	96	84	73	62	51	29	19
2,340	2,360	131	120	108	97	86	75	63	52	30	20
2,360	2,380	132	121	110	99	87	76	65	54	32	21
2,380	2,400	134	123	111	100	89	78	66	55	33	22
2,400	2,420	135	124	113	102	90	79	68	57	34	24
2,420	2,440	137	126	114	103	92	81	69	58	36	25
2,440	2,460	138	127	116	105	93	82	71	60	37	27
2,460	2,480	140	129	117	106	95	84	72	61	50	28
2,480	2,500	141	130	119	108	96	85	74	63	51	29

B I W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Married with a Weekly Payroll Period

Married Persons		And the number of withholding allowances is-												
		0	1	2	3	4	5	6	7	8	9	10		
		The amount of income tax to be withheld is-												
If the wages are-	At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
\$	90	240	2	0	0	0	0	0	0	0	0	0	0	0
	240	260	2	0	0	0	0	0	0	0	0	0	0	0
	260	280	3	0	0	0	0	0	0	0	0	0	0	0
	280	300	4	1	0	0	0	0	0	0	0	0	0	0
	300	320	4	1	0	0	0	0	0	0	0	0	0	0
	320	340	5	2	0	0	0	0	0	0	0	0	0	0
	340	360	6	3	1	0	0	0	0	0	0	0	0	0
	360	380	7	4	1	0	0	0	0	0	0	0	0	0
	380	400	8	5	2	0	0	0	0	0	0	0	0	0
	400	420	10	5	2	0	0	0	0	0	0	0	0	0
	420	440	11	6	3	1	0	0	0	0	0	0	0	0
	440	460	12	7	4	1	0	0	0	0	0	0	0	0
	460	480	14	9	5	2	0	0	0	0	0	0	0	0
	480	500	15	10	6	2	0	0	0	0	0	0	0	0
	500	520	16	11	7	3	1	0	0	0	0	0	0	0
	520	540	18	12	8	4	1	0	0	0	0	0	0	0
	540	560	19	14	9	5	2	0	0	0	0	0	0	0
	560	580	21	15	10	6	3	0	0	0	0	0	0	0
	580	600	22	17	11	7	3	1	0	0	0	0	0	0
	600	620	24	18	13	8	4	1	0	0	0	0	0	0
	620	640	25	20	14	9	5	2	0	0	0	0	0	0
	640	660	27	21	16	10	6	3	1	0	0	0	0	0
	660	680	28	22	17	12	7	4	1	0	0	0	0	0
	680	700	30	24	18	13	8	4	1	0	0	0	0	0
	700	720	31	25	20	14	9	5	2	0	0	0	0	0
	720	740	33	27	21	16	11	6	3	1	0	0	0	0
	740	760	34	28	23	17	12	7	4	1	0	0	0	0
	760	780	35	30	24	19	13	8	5	2	0	0	0	0
	780	800	37	31	26	20	15	10	6	3	1	0	0	0
	800	820	38	33	27	22	16	11	7	4	1	0	0	0
	820	840	40	34	29	23	18	12	8	5	2	0	0	0
	840	860	41	36	30	25	19	14	9	6	3	1	0	0
	860	880	43	37	32	26	20	15	10	7	4	1	0	0
	880	900	44	39	33	27	22	16	11	8	5	2	0	0
	900	920	46	40	35	29	23	18	12	9	6	3	1	0
	920	940	47	42	36	30	25	19	14	10	7	4	1	0
	940	960	49	43	38	32	26	21	15	11	8	5	2	0
	960	980	50	45	39	33	28	22	17	12	9	6	3	1
	980	1,000	52	46	41	35	29	24	18	13	10	8	5	2
	1,000	1,020	53	48	42	36	31	25	20	14	11	9	6	3
	1,020	1,040	55	49	43	38	32	27	21	15	12	10	8	5
	1,040	1,060	56	51	45	39	34	28	22	16	13	11	9	6
	1,060	1,080	58	52	46	41	35	30	24	18	14	12	10	8
	1,080	1,100	59	54	48	42	37	31	25	20	15	13	11	9
	1,100	1,120	61	55	49	44	38	33	27	21	16	14	12	10
	1,120	1,140	62	56	51	45	40	34	28	23	17	15	13	11
	1,140	1,160	64	58	52	47	41	35	30	24	18	16	14	12
	1,160	1,180	65	59	54	48	43	37	31	26	19	17	15	13
	1,180	1,200	67	61	55	50	44	38	33	27	20	18	16	14
	1,200	1,220	68	62	57	51	46	40	34	29	23	20	18	16

W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Married with a Weekly Payroll Period (continued)

1,220	1,240	1,260	1,280	1,300	1,320	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740	1,760	1,780	1,800	1,820	1,840	1,860	1,880	1,900	1,920	1,940	1,960	1,980	2,000	2,020	2,040	2,060	2,080	2,100	2,120	2,140	2,160	2,180	2,200	2,220	2,240	2,260		
70	71	72	74	75	77	78	80	81	83	84	86	88	89	90	92	93	95	96	98	99	101	102	104	105	107	108	110	111	113	114	116	117	119	120	121	123	124	126	127	129	130	132	133	135	136	138	139	141	142	144	145			
64	65	67	68	70	71	73	74	76	77	79	80	82	83	85	86	88	89	91	92	93	95	96	98	99	101	102	104	105	107	108	110	111	113	114	116	117	119	120	122	123	125	126	128	129	131	132	134	136	137	139	140	142	143	145
58	60	61	63	64	66	67	69	70	72	73	75	76	78	79	81	82	84	85	87	88	90	91	93	94	96	97	99	100	102	103	105	106	108	109	111	112	114	115	117	118	120	121	123	124	126	127	129	130	132	133	135	136	138	139
53	54	56	57	59	60	62	63	64	66	67	69	70	72	73	75	76	78	79	81	82	84	85	87	88	90	91	93	94	96	97	99	100	102	103	105	106	108	109	111	112	114	115	117	118	120	121	123	124	126	127	129	130	132	133
47	49	50	51	53	54	56	57	59	60	62	63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	95	96	98	99	101	102	104	105	107	108	110	111	113	114	116	117	119	120	122	123	125	126	
41	43	44	46	47	49	50	52	53	55	56	58	59	61	62	64	65	67	68	70	71	73	74	76	77	79	80	82	83	85	86	88	89	91	92	94	95	97	98	100	101	103	104	106	107	109	110	112	113	115	116	118	119		
36	37	39	40	42	43	45	46	48	49	51	52	54	55	57	58	60	61	63	64	66	67	69	70	72	73	75	76	78	79	81	82	84	85	87	88	90	91	93	94	96	97	99	100	102	103	105	106	108	109	111	112	114	115	
30	32	33	35	36	38	39	41	42	44	45	47	48	50	51	53	54	56	57	59	60	62	63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	95	96	98	99	101	102	104	105	107	108	110	111
25	26	28	29	30	32	33	35	36	38	39	41	42	44	45	47	48	50	51	53	54	56	57	59	60	62	63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	95	96	98	99	101	102	104	105
19	20	22	23	25	26	28	29	31	32	34	35	37	38	40	41	43	44	46	47	49	50	52	53	55	56	58	59	61	62	64	65	67	68	70	71	73	74	76	77	79	80	82	83	85	86	88	89	91	92	94	95	97	98	
14	15	16	18	19	21	22	24	25	27	28	30	31	33	34	36	37	39	40	42	43	45	46	48	49	51	52	54	55	57	58	60	62	63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	

W E E K L Y P A Y R O L L P E R I O D

