IDAHO
State Tax Commission

A Guide to Idaho Income Tax Withholding

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.

EPB00006 06-21-2012

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

This guide was prepared by the Idaho State Tax Commission. It does not provide a comprehensive explanation of Idaho tax laws or rules. The law can be found in Title 63, Chapter 30 of the Idaho Code. Rules are located in IDAPA 35, Title 01, Chapter 01 of the Idaho Administrative Code.

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Recent Changes

What's new in this revision of *A Guide to Idaho Income Tax Withholding*?

- **New due date for electronic filers.** The due date for electronically filing Form 967, W-2s, and 1099 information returns is now the last day of February. This matches the due date for filing by paper, but no longer matches the IRS e-file due date.
- **Magnetic media eliminated.** Idaho no longer accepts magnetic media to report 1099s. You can file 1099s either electronically by uploading a file or by paper. See *How do I send the information returns to the Tax Commission?* on page 14.
- **Electronic filers no longer receiving paper Form 910s.** If you regularly pay your income tax withholding electronically, you'll no longer receive paper Form 910s in the mail. To help you remember when to file, use the due dates schedule on page 9, or go to the Due Dates page on our website at **tax.idaho.gov**.
- **New ACH Debit payment process and provider.** Use the new Taxpayer Access Point (TAP) link on our website to make ACH Debit payments. The service is free. See page 10.
- **Updated withholding tables.** We've updated the withholding tables for 2011. Although the tables are effective for 2011, you don't need to adjust the withholding for the months prior to receiving these tables.

Is the withholding guide updated each year?

No. 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 cause a substantial change. When we update this guide, we'll post an announcement on our website and send you a notice in the mail.

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.

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.

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 clicking on the "Apply for Business Permits" button. 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** under "Forms" or by calling (800) 972-7660 toll free or 334-7660 in the Boise area. 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.

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,

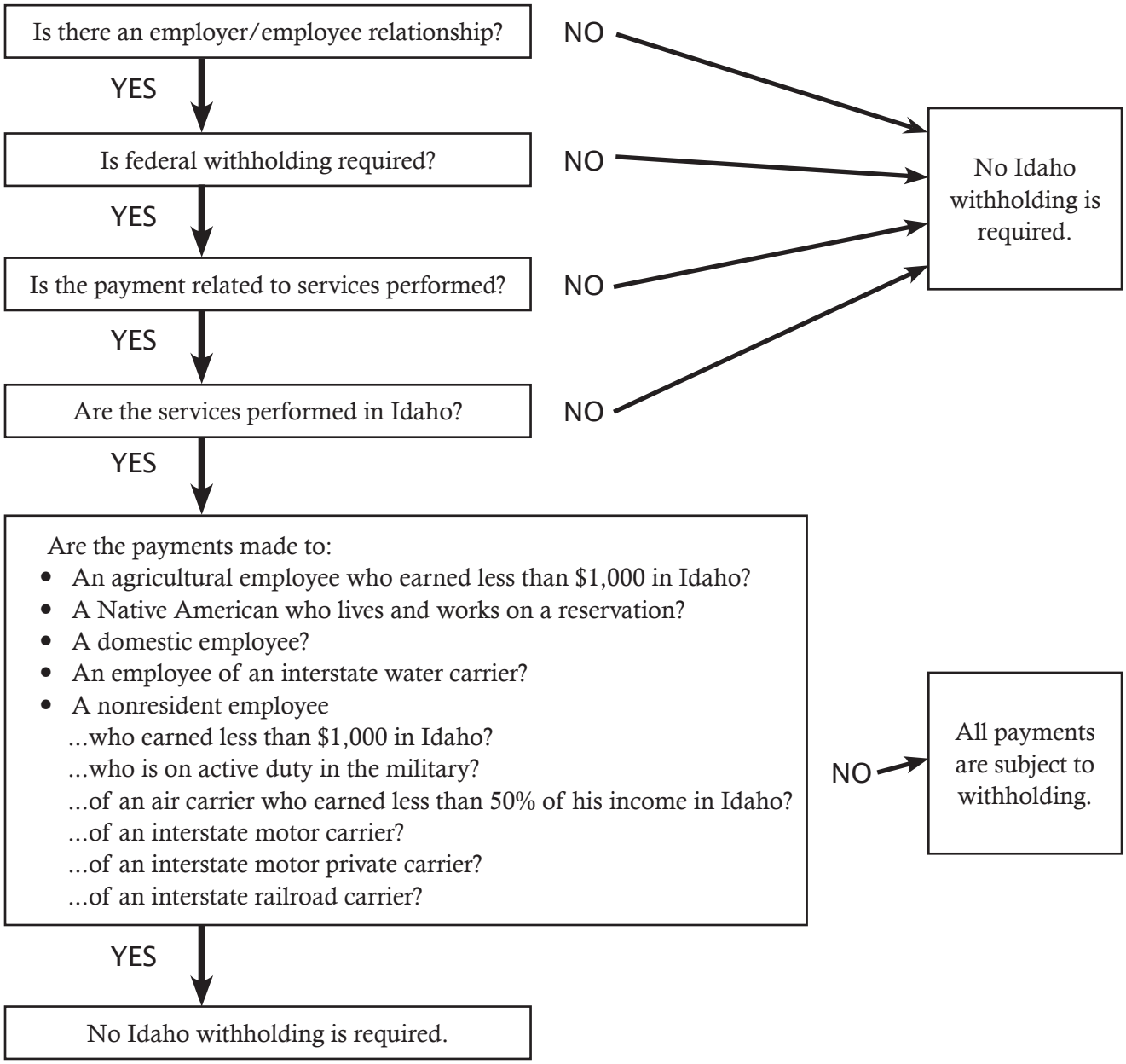
account number, and the date you want the account to be cancelled. Send your request by either:

- 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 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 a Native American 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 liability 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, intercoastal, 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 14.

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:

- Percentage Computation Method. See page 18.
- Wage Bracket Method. See page 19.
- Annualized Wage Method. See page 20.

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.** 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.
- **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.

- **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 Due Dates page under Popular Searches 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

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 - 1/15	1/20

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

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

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 - January 15	01/15	01/15	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

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 (800) 972-7660 toll free. You can also make a payment at any of our offices. We accept American Express, Discover, MasterCard, and VISA. A convenience fee is added to all credit card payments.

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**. A convenience fee is added to all e-check payments.

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

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, or quarterly 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

RT0910
01/08/2004

ACCOUNT NO.	FROM	TO
002566412	10/01/2011	10/31/2011

TAX DUE ON OR BEFORE
11/21/2011

☐ Mailing Address Change ☐ Cancel Account

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

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

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.

Payment Amount | | 00 |

I do hereby swear or affirm that this information is true and correct to the best of my knowledge

Authorized Signature	Date

290500056 002566412 REVE 09 1011 M 94 4

SAMPLE

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**.

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 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

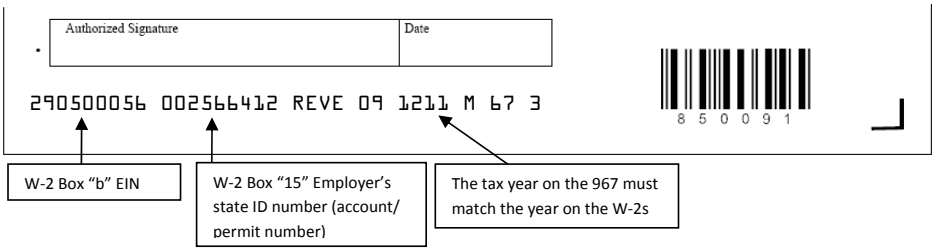
How do I complete a Form W-2?

Use the sample W-2 on the next page to help complete the state portion of your employees' W-2, Wage and Tax Statements. You can find your EIN and Employer's State ID number on your Form 967, Idaho Annual Withholding Report, as shown in the sample scan line above the W-2. If the information in the scan line of your Form 967 is incorrect, please contact the Tax Commission at (800) 972-7660 toll free or 334-7660 in the Boise area. We can't process a W-2 without the correct state information.

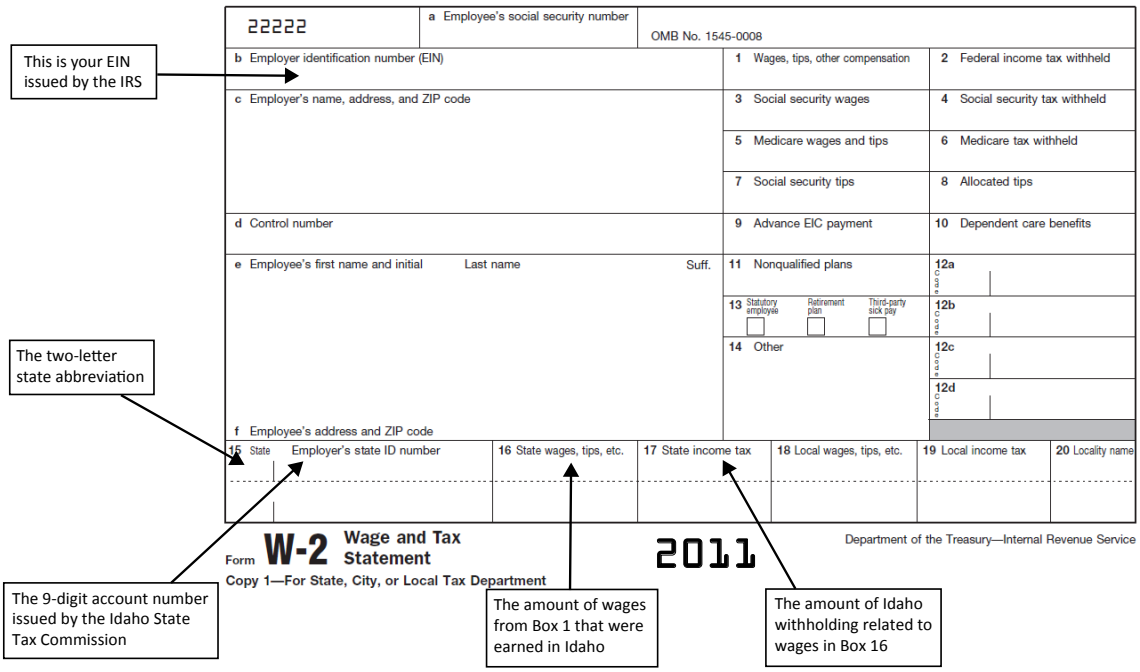
How do I correct a Form W-2?

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 SCAN LINE FROM FORM 967:



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 and that is listed on the Idaho Form 967.

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 on the next page, 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 below.
- **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 below.

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**. After you receive approval from the IRS, you must send the Tax Commission copies of the approval letter and IRS Form 6847, Consent for Internal Revenue Service to Release Tax Information. Mail them to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410.

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 Commision 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.

Example of Form 967 for all filers except split-monthly

0
RL967A
11-16-10

967 IDAHO ANNUAL WITHHOLDING REPORT

ACCOUNT NO.	TAX YEAR	DUE ON OR BEFORE
002566412	**2011**	**02/29/2012**

- ☐ Mailing address change
- ☐ Cancel account

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

SAMPLE

Wages and Withholding

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

State use only
- _____
- _____

3. Total tax paid for calendar year 2011 ..... • _____
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

290500056 002566412 REVE 09 1211 M 67 3

850091

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
- 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.

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 Professionals). 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 21 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 Professionals 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* on the next page) 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 21-23.

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	$ 73
Biweekly	$ 146
Semimonthly	$ 158
Monthly	$ 317
Annual	$ 3,800
Daily/Misc.	$ 15 *(each day)*

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) ..... $ 146
3. Allowances claimed on W-4 2
4. Multiply line 2 by line 3 ..... $ 292
5. Amount subject to withholding
   (subtract total allowances, line 4, from wages, line 1) ..... $ 520
6. Tax to be withheld (tables from pages 21-23)
   ($20 on $481 + $2.89 on remaining $39)
   Remember to round ..... $ 23

Wage Bracket Method

Find the proper table on pages 24 – 47 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* above,
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 18.

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 19 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).....$36,400
2. One annual allowance (from Allowance Value Table) .....$ 3,800
3. Allowance claimed on W-4 x 4 ($3,800 x 4) $15,200
4. Amount subject to withholding (line 1 – line 3).....$21,200
5. Tax from annual table (page 21)
   ($397 on $19,140 + $125.66 on remaining $2,060)
   Remember to round .....$ 523
6. Amount to be withheld each week
   ($523 divided by 52)
   Remember to round .....$ 10

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.

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	$2,150	$0.00
$2,150	$3,530	1.6% of the amount over $2,150
$3,530	$4,910	$22 plus 3.6% of the amount over $3,530
$4,910	$6,290	$72 plus 4.1% of the amount over $4,910
$6,290	$7,670	$129 plus 5.1% of the amount over $6,290
$7,670	$9,050	$199 plus 6.1% of the amount over $7,670
$9,050	$12,500	$283 plus 7.1% of the amount over $9,050
$12,500		$528 plus 7.4% of the amount over $12,500

Married Persons

If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
More than	and Less than	
$1	$8,100	$0.00
$8,100	$10,860	1.6% of the amount over $8,100
$10,860	$13,620	$44 plus 3.6% of the amount over $10,860
$13,620	$16,380	$143 plus 4.1% of the amount over $13,620
$16,380	$19,140	$256 plus 5.1% of the amount over $16,380
$19,140	$21,900	$397 plus 6.1% of the amount over $19,140
$21,900	$28,800	$565 plus 7.1% of the amount over $21,900
$28,800		$1,055 plus 7.4% of the amount over $28,800

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	$8	$0.00
$8	$14	1.6% of the amount over $8
$14	$19	$0.08 plus 3.6% of the amount over $14
$19	$24	$0.27 plus 4.1% of the amount over $19
$24	$30	$0.49 plus 5.1% of the amount over $24
$30	$35	$0.76 plus 6.1% of the amount over $30
$35	$48	$1.08 plus 7.1% of the amount over $35
$48		$2.02 plus 7.4% of the amount over $48

Married Persons

If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
More than	and Less than	
$1	$31	$0.00
$31	$42	1.6% of the amount over $31
$42	$52	$0.17 plus 3.6% of the amount over $42
$52	$63	$0.55 plus 4.1% of the amount over $52
$63	$74	$0.99 plus 5.1% of the amount over $63
$74	$84	$1.53 plus 6.1% of the amount over $74
$84	$111	$2.18 plus 7.1% of the amount over $84
$111		$4.06 plus 7.4% of the amount over $111

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: More than	and Less than	The amount of Idaho Income tax to withhold is:
$1	$90	$0.00
$90	$147	1.6% of the amount over $90
$147	$205	$1 plus 3.6% of the amount over $147
$205	$262	$3 plus 4.1% of the amount over $205
$262	$320	$5 plus 5.1% of the amount over $262
$320	$377	$8 plus 6.1% of the amount over $320
$377	$521	$12 plus 7.1% of the amount over $377
$521		$22 plus 7.4% of the amount over $521

Married Persons

If wages after subtracting withholding allowances are: More than	and Less than	The amount of Idaho Income tax to withhold is:
$1	$338	$0.00
$338	$453	1.6% of the amount over $338
$453	$568	$2 plus 3.6% of the amount over $453
$568	$683	$6 plus 4.1% of the amount over $568
$683	$798	$11 plus 5.1% of the amount over $683
$798	$913	$17 plus 6.1% of the amount over $798
$913	$1,200	$24 plus 7.1% of the amount over $913
$1,200		$44 plus 7.4% of the amount over $1,200

Monthly Payroll Period

Single Persons - including head of household

If wages after subtracting withholding allowances are: More than	and Less than	The amount of Idaho Income tax to withhold is:
$1	$179	$0.00
$179	$294	1.6% of the amount over $179
$294	$409	$2 plus 3.6% of the amount over $294
$409	$524	$6 plus 4.1% of the amount over $409
$524	$639	$11 plus 5.1% of the amount over $524
$639	$754	$17 plus 6.1% of the amount over $639
$754	$1,042	$24 plus 7.1% of the amount over $754
$1,042		$44 plus 7.4% of the amount over $1,042

Married Persons

If wages after subtracting withholding allowances are: More than	and Less than	The amount of Idaho Income tax to withhold is:
$1	$675	$0.00
$675	$905	1.6% of the amount over $675
$905	$1,135	$4 plus 3.6% of the amount over $905
$1,135	$1,365	$12 plus 4.1% of the amount over $1,135
$1,365	$1,595	$21 plus 5.1% of the amount over $1,365
$1,595	$1,825	$33 plus 6.1% of the amount over $1,595
$1,825	$2,400	$47 plus 7.1% of the amount over $1,825
$2,400		$88 plus 7.4% of the amount over $2,400

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	$41	$0.00
$41	$68	1.6% of the amount over $41
$68	$94	$0 plus 3.6% of the amount over $68
$94	$121	$1 plus 4.1% of the amount over $94
$121	$148	$2 plus 5.1% of the amount over $121
$148	$174	$4 plus 6.1% of the amount over $148
$174	$240	$5 plus 7.1% of the amount over $174
$240		$10 plus 7.4% of the amount over $240

Married Persons

If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
More than	and Less than	
$1	$156	$0.00
$156	$209	1.6% of the amount over $156
$209	$262	$1 plus 3.6% of the amount over $209
$262	$315	$3 plus 4.1% of the amount over $262
$315	$368	$5 plus 5.1% of the amount over $315
$368	$421	$8 plus 6.1% of the amount over $368
$421	$554	$11 plus 7.1% of the amount over $421
$554		$20 plus 7.4% of the amount over $554

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	$83	$0.00
$83	$136	1.6% of the amount over $83
$136	$189	$1 plus 3.6% of the amount over $136
$189	$242	$3 plus 4.1% of the amount over $189
$242	$295	$5 plus 5.1% of the amount over $242
$295	$348	$8 plus 6.1% of the amount over $295
$348	$481	$11 plus 7.1% of the amount over $348
$481		$20 plus 7.4% of the amount over $481

Married Persons

If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
More than	and Less than	
$1	$312	$0.00
$312	$418	1.6% of the amount over $312
$418	$524	$2 plus 3.6% of the amount over $418
$524	$630	$6 plus 4.1% of the amount over $524
$630	$736	$10 plus 5.1% of the amount over $630
$736	$842	$15 plus 6.1% of the amount over $736
$842	$1,108	$22 plus 7.1% of the amount over $842
$1,108		$41 plus 7.4% of the amount over $1,108

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with an **Annual** Payroll Period

Single Persons - Including Head of Household

ANNUAL WITHHOLDINGS

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
		The amount of income tax to be withheld is-										
$ 1	$ 5,950	115	0	0	0	0	0	0	0	0	0	0
5,950	6,550	127	5	0	0	0	0	0	0	0	0	0
6,550	7,150	158	14	0	0	0	0	0	0	0	0	0
7,150	7,750	188	26	0	0	0	0	0	0	0	0	0
7,750	8,350	222	48	0	0	0	0	0	0	0	0	0
8,350	8,950	259	70	0	0	0	0	0	0	0	0	0
8,950	9,550	297	94	0	0	0	0	0	0	0	0	0
9,550	10,150	340	119	2	0	0	0	0	0	0	0	0
10,150	10,750	382	147	11	0	0	0	0	0	0	0	0
10,750	11,350	425	178	21	0	0	0	0	0	0	0	0
11,350	11,950	468	210	41	0	0	0	0	0	0	0	0
11,950	12,550	510	247	62	0	0	0	0	0	0	0	0
12,550	13,150	554	283	86	0	0	0	0	0	0	0	0
13,150	13,750	598	326	111	0	0	0	0	0	0	0	0
13,750	14,350	643	368	137	8	0	0	0	0	0	0	0
14,350	14,950	687	411	168	18	0	0	0	0	0	0	0
14,950	15,550	732	453	198	34	0	0	0	0	0	0	0
15,550	16,150	776	496	234	55	0	0	0	0	0	0	0
16,150	16,750	820	539	271	78	0	0	0	0	0	0	0
16,750	17,350	865	584	311	102	0	0	0	0	0	0	0
17,350	17,950	909	628	354	127	5	0	0	0	0	0	0
17,950	18,550	954	672	397	158	14	0	0	0	0	0	0
18,550	19,150	998	717	439	188	26	0	0	0	0	0	0
19,150	19,750	1,042	761	482	222	48	0	0	0	0	0	0
19,750	20,350	1,087	806	524	259	70	0	0	0	0	0	0
20,350	20,950	1,131	850	569	297	94	0	0	0	0	0	0
20,950	21,550	1,176	894	613	340	119	2	0	0	0	0	0
21,550	22,150	1,220	939	658	382	147	11	0	0	0	0	0
22,150	22,750	1,264	983	702	425	178	21	0	0	0	0	0
22,750	23,350	1,309	1,028	746	468	210	41	0	0	0	0	0
23,350	23,950	1,353	1,072	791	510	247	62	0	0	0	0	0
23,950	24,550	1,398	1,116	835	554	283	86	0	0	0	0	0
24,550	25,150	1,442	1,161	880	598	326	111	0	0	0	0	0
25,150	25,750	1,486	1,205	924	643	368	137	8	0	0	0	0
25,750	26,350	1,531	1,250	968	687	411	168	18	0	0	0	0
26,350	26,950	1,575	1,294	1,013	732	453	198	34	0	0	0	0
26,950	27,550	1,620	1,338	1,057	776	496	234	55	0	0	0	0
27,550	28,150	1,664	1,383	1,102	820	539	271	78	0	0	0	0
28,150	28,750	1,708	1,427	1,146	865	584	311	102	0	0	0	0
28,750	29,350	1,753	1,472	1,190	909	628	354	127	5	0	0	0
29,350	29,950	1,797	1,516	1,235	954	672	397	158	14	0	0	0
29,950	30,550	1,842	1,560	1,279	998	717	439	188	26	0	0	0
30,550	31,150	1,886	1,605	1,324	1,042	761	482	222	48	0	0	0
31,150	31,750	1,930	1,649	1,368	1,087	806	524	259	70	0	0	0
31,750	32,350	1,975	1,694	1,412	1,131	850	569	297	94	0	0	0
32,350	32,950	2,019	1,738	1,457	1,176	894	613	340	119	2	0	0
32,950	33,550	2,064	1,782	1,501	1,220	939	658	382	147	11	0	0
33,550	34,150	2,108	1,827	1,546	1,264	983	702	425	178	21	0	0
34,150	34,750	2,152	1,871	1,590	1,309	1,028	746	468	210	41	0	0

Table for Wage Bracket Method of Withholding

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

34,750	35,350	2,197	1,916	1,634	1,353	1,072	791	510	247	62	0	0
35,350	35,950	2,241	1,960	1,679	1,398	1,116	835	554	283	86	0	0
35,950	36,550	2,286	2,004	1,723	1,442	1,161	880	598	326	111	0	0
36,550	37,150	2,330	2,049	1,768	1,486	1,205	924	643	368	137	8	0
37,150	37,750	2,374	2,093	1,812	1,531	1,250	968	687	411	168	18	0
37,750	38,350	2,419	2,138	1,856	1,575	1,294	1,013	732	453	198	34	0
38,350	38,950	2,463	2,182	1,901	1,620	1,338	1,057	776	496	234	55	0
38,950	39,550	2,508	2,226	1,945	1,664	1,383	1,102	820	539	271	78	0
39,550	40,150	2,552	2,271	1,990	1,708	1,427	1,146	865	584	311	102	0
40,150	40,750	2,596	2,315	2,034	1,753	1,472	1,190	909	628	354	127	5
40,750	41,350	2,641	2,360	2,078	1,797	1,516	1,235	954	672	397	158	14
41,350	41,950	2,685	2,404	2,123	1,842	1,560	1,279	998	717	439	188	26
41,950	42,550	2,730	2,448	2,167	1,886	1,605	1,324	1,042	761	482	222	48
42,550	43,150	2,774	2,493	2,212	1,930	1,649	1,368	1,087	806	524	259	70
43,150	43,750	2,818	2,537	2,256	1,975	1,694	1,412	1,131	850	569	297	94
43,750	44,350	2,863	2,582	2,300	2,019	1,738	1,457	1,176	894	613	340	119
44,350	44,950	2,907	2,626	2,345	2,064	1,782	1,501	1,220	939	658	382	147
44,950	45,550	2,952	2,670	2,389	2,108	1,827	1,546	1,264	983	702	425	178
45,550	46,150	2,996	2,715	2,434	2,152	1,871	1,590	1,309	1,028	746	468	210
46,150	46,750	3,040	2,759	2,478	2,197	1,916	1,634	1,353	1,072	791	510	247
46,750	47,350	3,085	2,804	2,522	2,241	1,960	1,679	1,398	1,116	835	554	283
47,350	47,950	3,129	2,848	2,567	2,286	2,004	1,723	1,442	1,161	880	598	326
47,950	48,550	3,174	2,892	2,611	2,330	2,049	1,768	1,486	1,205	924	643	368
48,550	49,150	3,218	2,937	2,656	2,374	2,093	1,812	1,531	1,250	968	687	411
49,150	49,750	3,262	2,981	2,700	2,419	2,138	1,856	1,575	1,294	1,013	732	453
49,750	50,350	3,307	3,026	2,744	2,463	2,182	1,901	1,620	1,338	1,057	776	496
50,350	50,950	3,351	3,070	2,789	2,508	2,226	1,945	1,664	1,383	1,102	820	539
50,950	51,550	3,396	3,114	2,833	2,552	2,271	1,990	1,708	1,427	1,146	865	584
51,550	52,150	3,440	3,159	2,878	2,596	2,315	2,034	1,753	1,472	1,190	909	628
52,150	52,750	3,484	3,203	2,922	2,641	2,360	2,078	1,797	1,516	1,235	954	672
52,750	53,350	3,529	3,248	2,966	2,685	2,404	2,123	1,842	1,560	1,279	998	717
53,350	53,950	3,573	3,292	3,011	2,730	2,448	2,167	1,886	1,605	1,324	1,042	761
53,950	54,550	3,618	3,336	3,055	2,774	2,493	2,212	1,930	1,649	1,368	1,087	806
54,550	55,150	3,662	3,381	3,100	2,818	2,537	2,256	1,975	1,694	1,412	1,131	850
55,150	55,750	3,706	3,425	3,144	2,863	2,582	2,300	2,019	1,738	1,457	1,176	894
55,750	56,350	3,751	3,470	3,188	2,907	2,626	2,345	2,064	1,782	1,501	1,220	939
56,350	56,950	3,795	3,514	3,233	2,952	2,670	2,389	2,108	1,827	1,546	1,264	983
56,950	57,550	3,840	3,558	3,277	2,996	2,715	2,434	2,152	1,871	1,590	1,309	1,028
57,550	58,150	3,884	3,603	3,322	3,040	2,759	2,478	2,197	1,916	1,634	1,353	1,072
58,150	58,750	3,928	3,647	3,366	3,085	2,804	2,522	2,241	1,960	1,679	1,398	1,116
58,750	59,350	3,973	3,692	3,410	3,129	2,848	2,567	2,286	2,004	1,723	1,442	1,161
59,350	59,950	4,017	3,736	3,455	3,174	2,892	2,611	2,330	2,049	1,768	1,486	1,205
59,950	60,550	4,062	3,780	3,499	3,218	2,937	2,656	2,374	2,093	1,812	1,531	1,250
60,550	61,150	4,106	3,825	3,544	3,262	2,981	2,700	2,419	2,138	1,856	1,575	1,294
61,150	61,750	4,150	3,869	3,588	3,307	3,026	2,744	2,463	2,182	1,901	1,620	1,338
61,750	62,350	4,195	3,914	3,632	3,351	3,070	2,789	2,508	2,226	1,945	1,664	1,383
62,350	62,950	4,239	3,958	3,677	3,396	3,114	2,833	2,552	2,271	1,990	1,708	1,427
62,950	63,550	4,284	4,002	3,721	3,440	3,159	2,878	2,596	2,315	2,034	1,753	1,472
63,550	64,150	4,328	4,047	3,766	3,484	3,203	2,922	2,641	2,360	2,078	1,797	1,516
64,150	64,750	4,372	4,091	3,810	3,529	3,248	2,966	2,685	2,404	2,123	1,842	1,560
64,750	65,350	4,417	4,136	3,854	3,573	3,292	3,011	2,730	2,448	2,167	1,886	1,605
65,350	65,950	4,461	4,180	3,899	3,618	3,336	3,055	2,774	2,493	2,212	1,930	1,649
65,950	66,550	4,506	4,224	3,943	3,662	3,381	3,100	2,818	2,537	2,256	1,975	1,694

Table for Wage Bracket Method of Withholding

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

Single Persons - Including Head of Household

MONTHLY PAYROLL PERIOD

If the wages are-		And the number of withholding allowances is-										
less than $300 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-										
$ 300	$ 500	6	0	0	0	0	0	0	0	0	0	0
500	550	11	0	0	0	0	0	0	0	0	0	0
550	600	13	1	0	0	0	0	0	0	0	0	0
600	650	16	2	0	0	0	0	0	0	0	0	0
650	700	19	4	0	0	0	0	0	0	0	0	0
700	750	22	6	0	0	0	0	0	0	0	0	0
750	800	25	8	0	0	0	0	0	0	0	0	0
800	850	29	10	0	0	0	0	0	0	0	0	0
850	900	32	12	1	0	0	0	0	0	0	0	0
900	950	36	15	2	0	0	0	0	0	0	0	0
950	1,000	39	18	4	0	0	0	0	0	0	0	0
1,000	1,050	43	21	5	0	0	0	0	0	0	0	0
1,050	1,100	46	24	7	0	0	0	0	0	0	0	0
1,100	1,150	50	27	9	0	0	0	0	0	0	0	0
1,150	1,200	54	31	12	1	0	0	0	0	0	0	0
1,200	1,250	58	35	14	2	0	0	0	0	0	0	0
1,250	1,300	61	38	17	3	0	0	0	0	0	0	0
1,300	1,350	65	42	20	5	0	0	0	0	0	0	0
1,350	1,400	69	45	23	7	0	0	0	0	0	0	0
1,400	1,450	72	49	26	9	0	0	0	0	0	0	0
1,450	1,500	76	53	30	11	0	0	0	0	0	0	0
1,500	1,550	80	56	33	13	1	0	0	0	0	0	0
1,550	1,600	83	60	37	16	2	0	0	0	0	0	0
1,600	1,650	87	64	40	19	4	0	0	0	0	0	0
1,650	1,700	91	67	44	22	6	0	0	0	0	0	0
1,700	1,750	95	71	48	25	8	0	0	0	0	0	0
1,750	1,800	98	75	51	29	10	0	0	0	0	0	0
1,800	1,850	102	79	55	32	12	1	0	0	0	0	0
1,850	1,900	106	82	59	36	15	2	0	0	0	0	0
1,900	1,950	109	86	62	39	18	4	0	0	0	0	0
1,950	2,000	113	90	66	43	21	5	0	0	0	0	0
2,000	2,050	117	93	70	46	24	7	0	0	0	0	0
2,050	2,100	120	97	74	50	27	9	0	0	0	0	0
2,100	2,150	124	101	77	54	31	12	1	0	0	0	0
2,150	2,200	128	104	81	58	35	14	2	0	0	0	0
2,200	2,250	132	108	85	61	38	17	3	0	0	0	0
2,250	2,300	135	112	88	65	42	20	5	0	0	0	0
2,300	2,350	139	116	92	69	45	23	7	0	0	0	0
2,350	2,400	143	119	96	72	49	26	9	0	0	0	0
2,400	2,450	146	123	99	76	53	30	11	0	0	0	0
2,450	2,500	150	127	103	80	56	33	13	1	0	0	0
2,500	2,550	154	130	107	83	60	37	16	2	0	0	0
2,550	2,600	157	134	111	87	64	40	19	4	0	0	0
2,600	2,650	161	138	114	91	67	44	22	6	0	0	0
2,650	2,700	165	141	118	95	71	48	25	8	0	0	0
2,700	2,750	169	145	122	98	75	51	29	10	0	0	0
2,750	2,800	172	149	125	102	79	55	32	12	1	0	0
2,800	2,850	176	153	129	106	82	59	36	15	2	0	0
2,850	2,900	180	156	133	109	86	62	39	18	4	0	0
2,900	2,950	183	160	136	113	90	66	43	21	5	0	0

Table for Wage Bracket Method of Withholding

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

2,950	3,000	187	164	140	117	93	70	46	24	7	0	0
3,000	3,050	191	167	144	120	97	74	50	27	9	0	0
3,050	3,100	194	171	148	124	101	77	54	31	12	1	0
3,100	3,150	198	175	151	128	104	81	58	35	14	2	0
3,150	3,200	202	178	155	132	108	85	61	38	17	3	0
3,200	3,250	206	182	159	135	112	88	65	42	20	5	0
3,250	3,300	209	186	162	139	116	92	69	45	23	7	0
3,300	3,350	213	190	166	143	119	96	72	49	26	9	0
3,350	3,400	217	193	170	146	123	99	76	53	30	11	0
3,400	3,450	220	197	173	150	127	103	80	56	33	13	1
3,450	3,500	224	201	177	154	130	107	83	60	37	16	2
3,500	3,550	228	204	181	157	134	111	87	64	40	19	4
3,550	3,600	231	208	185	161	138	114	91	67	44	22	6
3,600	3,650	235	212	188	165	141	118	95	71	48	25	8
3,650	3,700	239	215	192	169	145	122	98	75	51	29	10
3,700	3,750	243	219	196	172	149	125	102	79	55	32	12
3,750	3,800	246	223	199	176	153	129	106	82	59	36	15
3,800	3,850	250	227	203	180	156	133	109	86	62	39	18
3,850	3,900	254	230	207	183	160	136	113	90	66	43	21
3,900	3,950	257	234	210	187	164	140	117	93	70	46	24
3,950	4,000	261	238	214	191	167	144	120	97	74	50	27
4,000	4,050	265	241	218	194	171	148	124	101	77	54	31
4,050	4,100	268	245	222	198	175	151	128	104	81	58	35
4,100	4,150	272	249	225	202	178	155	132	108	85	61	38
4,150	4,200	276	252	229	206	182	159	135	112	88	65	42
4,200	4,250	280	256	233	209	186	162	139	116	92	69	45
4,250	4,300	283	260	236	213	190	166	143	119	96	72	49
4,300	4,350	287	264	240	217	193	170	146	123	99	76	53
4,350	4,400	291	267	244	220	197	173	150	127	103	80	56
4,400	4,450	294	271	247	224	201	177	154	130	107	83	60
4,450	4,500	298	275	251	228	204	181	157	134	111	87	64
4,500	4,550	302	278	255	231	208	185	161	138	114	91	67
4,550	4,600	305	282	259	235	212	188	165	141	118	95	71
4,600	4,650	309	286	262	239	215	192	169	145	122	98	75
4,650	4,700	313	289	266	243	219	196	172	149	125	102	79
4,700	4,750	317	293	270	246	223	199	176	153	129	106	82
4,750	4,800	320	297	273	250	227	203	180	156	133	109	86
4,800	4,850	324	301	277	254	230	207	183	160	136	113	90
4,850	4,900	328	304	281	257	234	210	187	164	140	117	93
4,900	4,950	331	308	284	261	238	214	191	167	144	120	97
4,950	5,000	335	312	288	265	241	218	194	171	148	124	101
5,000	5,050	339	315	292	268	245	222	198	175	151	128	104
5,050	5,100	342	319	296	272	249	225	202	178	155	132	108
5,100	5,150	346	323	299	276	252	229	206	182	159	135	112
5,150	5,200	350	326	303	280	256	233	209	186	162	139	116
5,200	5,250	354	330	307	283	260	236	213	190	166	143	119
5,250	5,300	357	334	310	287	264	240	217	193	170	146	123
5,300	5,350	361	338	314	291	267	244	220	197	173	150	127
5,350	5,400	365	341	318	294	271	247	224	201	177	154	130
5,400	5,450	368	345	321	298	275	251	228	204	181	157	134
5,450	5,500	372	349	325	302	278	255	231	208	185	161	138
5,500	5,550	376	352	329	305	282	259	235	212	188	165	141

MONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

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

Single Persons - Including Head of Household

SEMIMONTHLY PAYROLL PERIOD

If the wages are-		And the number of withholding allowances is-										
less than $130 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-										
$ 130	$ 250	2	0	0	0	0	0	0	0	0	0	0
250	275	5	0	0	0	0	0	0	0	0	0	0
275	300	7	1	0	0	0	0	0	0	0	0	0
300	325	8	1	0	0	0	0	0	0	0	0	0
325	350	9	2	0	0	0	0	0	0	0	0	0
350	375	11	3	0	0	0	0	0	0	0	0	0
375	400	13	4	0	0	0	0	0	0	0	0	0
400	425	14	5	0	0	0	0	0	0	0	0	0
425	450	16	6	1	0	0	0	0	0	0	0	0
450	475	18	7	1	0	0	0	0	0	0	0	0
475	500	20	9	2	0	0	0	0	0	0	0	0
500	525	21	10	3	0	0	0	0	0	0	0	0
525	550	23	12	4	0	0	0	0	0	0	0	0
550	575	25	14	5	0	0	0	0	0	0	0	0
575	600	27	15	6	0	0	0	0	0	0	0	0
600	625	29	17	7	1	0	0	0	0	0	0	0
625	650	31	19	8	1	0	0	0	0	0	0	0
650	675	32	21	10	2	0	0	0	0	0	0	0
675	700	34	23	11	3	0	0	0	0	0	0	0
700	725	36	24	13	4	0	0	0	0	0	0	0
725	750	38	26	15	5	0	0	0	0	0	0	0
750	775	40	28	17	7	1	0	0	0	0	0	0
775	800	42	30	18	8	1	0	0	0	0	0	0
800	825	44	32	20	9	2	0	0	0	0	0	0
825	850	45	34	22	11	3	0	0	0	0	0	0
850	875	47	36	24	13	4	0	0	0	0	0	0
875	900	49	37	26	14	5	0	0	0	0	0	0
900	925	51	39	28	16	6	1	0	0	0	0	0
925	950	53	41	29	18	7	1	0	0	0	0	0
950	975	55	43	31	20	9	2	0	0	0	0	0
975	1,000	57	45	33	21	10	3	0	0	0	0	0
1,000	1,025	58	47	35	23	12	4	0	0	0	0	0
1,025	1,050	60	49	37	25	14	5	0	0	0	0	0
1,050	1,075	62	50	39	27	15	6	0	0	0	0	0
1,075	1,100	64	52	40	29	17	7	1	0	0	0	0
1,100	1,125	66	54	42	31	19	8	1	0	0	0	0
1,125	1,150	68	56	44	32	21	10	2	0	0	0	0
1,150	1,175	69	58	46	34	23	11	3	0	0	0	0
1,175	1,200	71	60	48	36	24	13	4	0	0	0	0
1,200	1,225	73	61	50	38	26	15	5	0	0	0	0
1,225	1,250	75	63	52	40	28	17	7	1	0	0	0
1,250	1,275	77	65	53	42	30	18	8	1	0	0	0
1,275	1,300	79	67	55	44	32	20	9	2	0	0	0
1,300	1,325	81	69	57	45	34	22	11	3	0	0	0
1,325	1,350	82	71	59	47	36	24	13	4	0	0	0
1,350	1,375	84	73	61	49	37	26	14	5	0	0	0
1,375	1,400	86	74	63	51	39	28	16	6	1	0	0
1,400	1,425	88	76	65	53	41	29	18	7	1	0	0
1,425	1,450	90	78	66	55	43	31	20	9	2	0	0
1,450	1,475	92	80	68	57	45	33	21	10	3	0	0

Table for Wage Bracket Method of Withholding

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

1,475	1,500	94	82	70	58	47	35	23	12	4	0	0
1,500	1,525	95	84	72	60	49	37	25	14	5	0	0
1,525	1,550	97	86	74	62	50	39	27	15	6	0	0
1,550	1,575	99	87	76	64	52	40	29	17	7	1	0
1,575	1,600	101	89	77	66	54	42	31	19	8	1	0
1,600	1,625	103	91	79	68	56	44	32	21	10	2	0
1,625	1,650	105	93	81	69	58	46	34	23	11	3	0
1,650	1,675	106	95	83	71	60	48	36	24	13	4	0
1,675	1,700	108	97	85	73	61	50	38	26	15	5	0
1,700	1,725	110	98	87	75	63	52	40	28	17	7	1
1,725	1,750	112	100	89	77	65	53	42	30	18	8	1
1,750	1,775	114	102	90	79	67	55	44	32	20	9	2
1,775	1,800	116	104	92	81	69	57	45	34	22	11	3
1,800	1,825	118	106	94	82	71	59	47	36	24	13	4
1,825	1,850	119	108	96	84	73	61	49	37	26	14	5
1,850	1,875	121	110	98	86	74	63	51	39	28	16	6
1,875	1,900	123	111	100	88	76	65	53	41	29	18	7
1,900	1,925	125	113	102	90	78	66	55	43	31	20	9
1,925	1,950	127	115	103	92	80	68	57	45	33	21	10
1,950	1,975	129	117	105	94	82	70	58	47	35	23	12
1,975	2,000	131	119	107	95	84	72	60	49	37	25	14
2,000	2,025	132	121	109	97	86	74	62	50	39	27	15
2,025	2,050	134	123	111	99	87	76	64	52	40	29	17
2,050	2,075	136	124	113	101	89	77	66	54	42	31	19
2,075	2,100	138	126	114	103	91	79	68	56	44	32	21
2,100	2,125	140	128	116	105	93	81	69	58	46	34	23
2,125	2,150	142	130	118	106	95	83	71	60	48	36	24
2,150	2,175	143	132	120	108	97	85	73	61	50	38	26
2,175	2,200	145	134	122	110	98	87	75	63	52	40	28
2,200	2,225	147	135	124	112	100	89	77	65	53	42	30
2,225	2,250	149	137	126	114	102	90	79	67	55	44	32
2,250	2,275	151	139	127	116	104	92	81	69	57	45	34
2,275	2,300	153	141	129	118	106	94	82	71	59	47	36
2,300	2,325	155	143	131	119	108	96	84	73	61	49	37
2,325	2,350	156	145	133	121	110	98	86	74	63	51	39
2,350	2,375	158	147	135	123	111	100	88	76	65	53	41
2,375	2,400	160	148	137	125	113	102	90	78	66	55	43
2,400	2,425	162	150	139	127	115	103	92	80	68	57	45
2,425	2,450	164	152	140	129	117	105	94	82	70	58	47
2,450	2,475	166	154	142	131	119	107	95	84	72	60	49
2,475	2,500	168	156	144	132	121	109	97	86	74	62	50
2,500	2,525	169	158	146	134	123	111	99	87	76	64	52
2,525	2,550	171	160	148	136	124	113	101	89	77	66	54
2,550	2,575	173	161	150	138	126	114	103	91	79	68	56
2,575	2,600	175	163	151	140	128	116	105	93	81	69	58
2,600	2,625	177	165	153	142	130	118	106	95	83	71	60
2,625	2,650	179	167	155	143	132	120	108	97	85	73	61
2,650	2,675	180	169	157	145	134	122	110	98	87	75	63
2,675	2,700	182	171	159	147	135	124	112	100	89	77	65
2,700	2,725	184	172	161	149	137	126	114	102	90	79	67
2,725	2,750	186	174	163	151	139	127	116	104	92	81	69
2,750	2,775	188	176	164	153	141	129	118	106	94	82	71

SEMIMONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

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

Single Persons - Including Head of Household

BIWEEKLY PAYROLL PERIOD

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-										
$ 120	$ 220	2	0	0	0	0	0	0	0	0	0	0
220	240	4	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0
260	280	6	1	0	0	0	0	0	0	0	0	0
280	300	7	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	10	3	0	0	0	0	0	0	0	0	0
340	360	11	3	0	0	0	0	0	0	0	0	0
360	380	12	4	0	0	0	0	0	0	0	0	0
380	400	14	5	0	0	0	0	0	0	0	0	0
400	420	15	6	1	0	0	0	0	0	0	0	0
420	440	17	7	1	0	0	0	0	0	0	0	0
440	460	18	8	2	0	0	0	0	0	0	0	0
460	480	20	9	2	0	0	0	0	0	0	0	0
480	500	21	11	3	0	0	0	0	0	0	0	0
500	520	22	12	4	0	0	0	0	0	0	0	0
520	540	24	13	5	0	0	0	0	0	0	0	0
540	560	25	15	6	0	0	0	0	0	0	0	0
560	580	27	16	7	1	0	0	0	0	0	0	0
580	600	28	18	8	1	0	0	0	0	0	0	0
600	620	30	19	9	2	0	0	0	0	0	0	0
620	640	31	21	10	3	0	0	0	0	0	0	0
640	660	33	22	12	4	0	0	0	0	0	0	0
660	680	34	23	13	5	0	0	0	0	0	0	0
680	700	36	25	14	5	0	0	0	0	0	0	0
700	720	37	26	16	6	1	0	0	0	0	0	0
720	740	39	28	17	7	1	0	0	0	0	0	0
740	760	40	29	19	9	2	0	0	0	0	0	0
760	780	42	31	20	10	3	0	0	0	0	0	0
780	800	43	32	22	11	3	0	0	0	0	0	0
800	820	45	34	23	13	4	0	0	0	0	0	0
820	840	46	35	25	14	5	0	0	0	0	0	0
840	860	48	37	26	15	6	1	0	0	0	0	0
860	880	49	38	27	17	7	1	0	0	0	0	0
880	900	51	40	29	18	8	2	0	0	0	0	0
900	920	52	41	30	20	9	2	0	0	0	0	0
920	940	54	43	32	21	11	3	0	0	0	0	0
940	960	55	44	33	23	12	4	0	0	0	0	0
960	980	57	46	35	24	14	5	0	0	0	0	0
980	1,000	58	47	36	26	15	6	0	0	0	0	0
1,000	1,020	59	49	38	27	16	7	1	0	0	0	0
1,020	1,040	61	50	39	28	18	8	1	0	0	0	0
1,040	1,060	62	52	41	30	19	9	2	0	0	0	0
1,060	1,080	64	53	42	31	21	10	3	0	0	0	0
1,080	1,100	65	55	44	33	22	12	4	0	0	0	0
1,100	1,120	67	56	45	34	24	13	5	0	0	0	0
1,120	1,140	68	58	47	36	25	15	6	0	0	0	0
1,140	1,160	70	59	48	37	27	16	7	1	0	0	0
1,160	1,180	71	60	50	39	28	17	8	1	0	0	0
1,180	1,200	73	62	51	40	30	19	9	2	0	0	0

Table for Wage Bracket Method of Withholding

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

BIWEEKLY PAYROLL PERIOD

1,200	1,220	74	63	53	42	31	20	10	3	0	0	0
1,220	1,240	76	65	54	43	32	22	11	4	0	0	0
1,240	1,260	77	66	56	45	34	23	13	4	0	0	0
1,260	1,280	79	68	57	46	35	25	14	5	0	0	0
1,280	1,300	80	69	59	48	37	26	15	6	1	0	0
1,300	1,320	82	71	60	49	38	28	17	7	1	0	0
1,320	1,340	83	72	62	51	40	29	18	8	2	0	0
1,340	1,360	85	74	63	52	41	31	20	10	2	0	0
1,360	1,380	86	75	64	54	43	32	21	11	3	0	0
1,380	1,400	88	77	66	55	44	34	23	12	4	0	0
1,400	1,420	89	78	67	57	46	35	24	14	5	0	0
1,420	1,440	91	80	69	58	47	36	26	15	6	1	0
1,440	1,460	92	81	70	60	49	38	27	16	7	1	0
1,460	1,480	94	83	72	61	50	39	29	18	8	2	0
1,480	1,500	95	84	73	63	52	41	30	19	9	2	0
1,500	1,520	96	86	75	64	53	42	32	21	10	3	0
1,520	1,540	98	87	76	65	55	44	33	22	12	4	0
1,540	1,560	99	89	78	67	56	45	35	24	13	5	0
1,560	1,580	101	90	79	68	58	47	36	25	15	6	0
1,580	1,600	102	92	81	70	59	48	37	27	16	7	1
1,600	1,620	104	93	82	71	61	50	39	28	17	8	1
1,620	1,640	105	95	84	73	62	51	40	30	19	9	2
1,640	1,660	107	96	85	74	64	53	42	31	20	10	3
1,660	1,680	108	97	87	76	65	54	43	33	22	11	4
1,680	1,700	110	99	88	77	67	56	45	34	23	13	4
1,700	1,720	111	100	90	79	68	57	46	36	25	14	5
1,720	1,740	113	102	91	80	69	59	48	37	26	16	6
1,740	1,760	114	103	93	82	71	60	49	39	28	17	7
1,760	1,780	116	105	94	83	72	62	51	40	29	18	8
1,780	1,800	117	106	96	85	74	63	52	41	31	20	10
1,800	1,820	119	108	97	86	75	65	54	43	32	21	11
1,820	1,840	120	109	99	88	77	66	55	44	34	23	12
1,840	1,860	122	111	100	89	78	68	57	46	35	24	14
1,860	1,880	123	112	101	91	80	69	58	47	37	26	15
1,880	1,900	125	114	103	92	81	71	60	49	38	27	17
1,900	1,920	126	115	104	94	83	72	61	50	40	29	18
1,920	1,940	128	117	106	95	84	73	63	52	41	30	19
1,940	1,960	129	118	107	97	86	75	64	53	43	32	21
1,960	1,980	131	120	109	98	87	76	66	55	44	33	22
1,980	2,000	132	121	110	100	89	78	67	56	45	35	24
2,000	2,020	133	123	112	101	90	79	69	58	47	36	25
2,020	2,040	135	124	113	102	92	81	70	59	48	38	27
2,040	2,060	136	126	115	104	93	82	72	61	50	39	28
2,060	2,080	138	127	116	105	95	84	73	62	51	41	30
2,080	2,100	139	129	118	107	96	85	74	64	53	42	31
2,100	2,120	141	130	119	108	98	87	76	65	54	44	33
2,120	2,140	142	132	121	110	99	88	77	67	56	45	34
2,140	2,160	144	133	122	111	101	90	79	68	57	46	36
2,160	2,180	145	134	124	113	102	91	80	70	59	48	37
2,180	2,200	147	136	125	114	104	93	82	71	60	49	39
2,200	2,220	148	137	127	116	105	94	83	73	62	51	40
2,220	2,240	150	139	128	117	106	96	85	74	63	52	42

Table for Wage Bracket Method of Withholding

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

Single Persons - Including Head of Household

WEEKLY PAYROLL PERIOD

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	$ 110	1	0	0	0	0	0	0	0	0	0	0
110	130	2	0	0	0	0	0	0	0	0	0	0
130	150	3	0	0	0	0	0	0	0	0	0	0
150	170	5	1	0	0	0	0	0	0	0	0	0
170	190	6	2	0	0	0	0	0	0	0	0	0
190	210	7	3	0	0	0	0	0	0	0	0	0
210	230	9	4	1	0	0	0	0	0	0	0	0
230	250	10	5	1	0	0	0	0	0	0	0	0
250	270	12	6	2	0	0	0	0	0	0	0	0
270	290	13	8	3	0	0	0	0	0	0	0	0
290	310	15	9	4	1	0	0	0	0	0	0	0
310	330	16	11	5	2	0	0	0	0	0	0	0
330	350	18	12	7	2	0	0	0	0	0	0	0
350	370	19	14	8	3	0	0	0	0	0	0	0
370	390	20	15	10	5	1	0	0	0	0	0	0
390	410	22	17	11	6	2	0	0	0	0	0	0
410	430	23	18	13	7	3	0	0	0	0	0	0
430	450	25	20	14	9	4	1	0	0	0	0	0
450	470	26	21	16	10	5	1	0	0	0	0	0
470	490	28	22	17	12	6	2	0	0	0	0	0
490	510	29	24	19	13	8	3	0	0	0	0	0
510	530	31	25	20	15	9	4	1	0	0	0	0
530	550	32	27	22	16	11	5	2	0	0	0	0
550	570	34	28	23	18	12	7	2	0	0	0	0
570	590	35	30	24	19	14	8	4	0	0	0	0
590	610	37	31	26	21	15	10	5	1	0	0	0
610	630	38	33	27	22	17	11	6	2	0	0	0
630	650	40	34	29	23	18	13	7	3	0	0	0
650	670	41	36	30	25	20	14	9	4	1	0	0
670	690	43	37	32	26	21	16	10	5	1	0	0
690	710	44	39	33	28	23	17	12	6	2	0	0
710	730	46	40	35	29	24	19	13	8	3	0	0
730	750	47	42	36	31	25	20	15	9	4	1	0
750	770	49	43	38	32	27	22	16	11	6	2	0
770	790	50	45	39	34	28	23	18	12	7	3	0
790	810	52	46	41	35	30	25	19	14	8	4	0
810	830	53	48	42	37	31	26	21	15	10	5	1
830	850	55	49	44	38	33	27	22	17	11	6	2
850	870	56	51	45	40	34	29	24	18	13	7	3
870	890	57	52	47	41	36	30	25	20	14	9	4
890	910	59	54	48	43	37	32	27	21	16	10	5
910	930	60	55	50	44	39	33	28	23	17	12	7
930	950	62	57	51	46	40	35	29	24	19	13	8
950	970	63	58	53	47	42	36	31	26	20	15	9
970	990	65	59	54	49	43	38	32	27	22	16	11
990	1,010	66	61	56	50	45	39	34	29	23	18	12
1,010	1,030	68	62	57	52	46	41	35	30	25	19	14
1,030	1,050	69	64	59	53	48	42	37	31	26	21	15
1,050	1,070	71	65	60	55	49	44	38	33	28	22	17
1,070	1,090	72	67	61	56	51	45	40	34	29	24	18

Table for Wage Bracket Method of Withholding

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

1,090	1,110	74	68	63	58	52	47	41	36	30	25	20
1,110	1,130	75	70	64	59	54	48	43	37	32	27	21
1,130	1,150	77	71	66	60	55	50	44	39	33	28	23
1,150	1,170	78	73	67	62	57	51	46	40	35	30	24
1,170	1,190	80	74	69	63	58	53	47	42	36	31	26
1,190	1,210	81	76	70	65	60	54	49	43	38	32	27
1,210	1,230	83	77	72	66	61	56	50	45	39	34	29
1,230	1,250	84	79	73	68	62	57	52	46	41	35	30
1,250	1,270	86	80	75	69	64	59	53	48	42	37	32
1,270	1,290	87	82	76	71	65	60	55	49	44	38	33
1,290	1,310	89	83	78	72	67	62	56	51	45	40	34
1,310	1,330	90	85	79	74	68	63	58	52	47	41	36
1,330	1,350	92	86	81	75	70	64	59	54	48	43	37
1,350	1,370	93	88	82	77	71	66	61	55	50	44	39
1,370	1,390	94	89	84	78	73	67	62	57	51	46	40
1,390	1,410	96	91	85	80	74	69	64	58	53	47	42
1,410	1,430	97	92	87	81	76	70	65	60	54	49	43
1,430	1,450	99	94	88	83	77	72	66	61	56	50	45
1,450	1,470	100	95	90	84	79	73	68	63	57	52	46
1,470	1,490	102	96	91	86	80	75	69	64	59	53	48
1,490	1,510	103	98	93	87	82	76	71	66	60	55	49
1,510	1,530	105	99	94	89	83	78	72	67	62	56	51
1,530	1,550	106	101	96	90	85	79	74	68	63	58	52
1,550	1,570	108	102	97	92	86	81	75	70	65	59	54
1,570	1,590	109	104	98	93	88	82	77	71	66	61	55
1,590	1,610	111	105	100	95	89	84	78	73	67	62	57
1,610	1,630	112	107	101	96	91	85	80	74	69	64	58
1,630	1,650	114	108	103	97	92	87	81	76	70	65	60
1,650	1,670	115	110	104	99	94	88	83	77	72	67	61
1,670	1,690	117	111	106	100	95	90	84	79	73	68	63
1,690	1,710	118	113	107	102	97	91	86	80	75	69	64
1,710	1,730	120	114	109	103	98	93	87	82	76	71	66
1,730	1,750	121	116	110	105	99	94	89	83	78	72	67
1,750	1,770	123	117	112	106	101	96	90	85	79	74	69
1,770	1,790	124	119	113	108	102	97	92	86	81	75	70
1,790	1,810	126	120	115	109	104	99	93	88	82	77	71
1,810	1,830	127	122	116	111	105	100	95	89	84	78	73
1,830	1,850	129	123	118	112	107	101	96	91	85	80	74
1,850	1,870	130	125	119	114	108	103	98	92	87	81	76
1,870	1,890	131	126	121	115	110	104	99	94	88	83	77
1,890	1,910	133	128	122	117	111	106	101	95	90	84	79
1,910	1,930	134	129	124	118	113	107	102	97	91	86	80
1,930	1,950	136	131	125	120	114	109	103	98	93	87	82
1,950	1,970	137	132	127	121	116	110	105	100	94	89	83
1,970	1,990	139	133	128	123	117	112	106	101	96	90	85
1,990	2,010	140	135	130	124	119	113	108	103	97	92	86
2,010	2,030	142	136	131	126	120	115	109	104	99	93	88
2,030	2,050	143	138	133	127	122	116	111	105	100	95	89
2,050	2,070	145	139	134	129	123	118	112	107	102	96	91
2,070	2,090	146	141	135	130	125	119	114	108	103	98	92
2,090	2,110	148	142	137	132	126	121	115	110	104	99	94
2,110	2,130	149	144	138	133	128	122	117	111	106	101	95

WEEKLY PAYROLL PERIOD

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

DAILY & MISC. PAYROLL PERIOD

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
		The amount of income tax to be withheld is-										
$ 1	$ 20	0	0	0	0	0	0	0	0	0	0	0
20	22	0	0	0	0	0	0	0	0	0	0	0
22	25	0	0	0	0	0	0	0	0	0	0	0
25	27	1	0	0	0	0	0	0	0	0	0	0
27	29	1	0	0	0	0	0	0	0	0	0	0
29	32	1	0	0	0	0	0	0	0	0	0	0
32	34	1	0	0	0	0	0	0	0	0	0	0
34	36	1	0	0	0	0	0	0	0	0	0	0
36	38	1	0	0	0	0	0	0	0	0	0	0
38	41	1	1	0	0	0	0	0	0	0	0	0
41	43	2	1	0	0	0	0	0	0	0	0	0
43	45	2	1	0	0	0	0	0	0	0	0	0
45	48	2	1	0	0	0	0	0	0	0	0	0
48	50	2	1	0	0	0	0	0	0	0	0	0
50	52	2	1	0	0	0	0	0	0	0	0	0
52	55	2	1	0	0	0	0	0	0	0	0	0
55	57	3	2	1	0	0	0	0	0	0	0	0
57	59	3	2	1	0	0	0	0	0	0	0	0
59	62	3	2	1	0	0	0	0	0	0	0	0
62	64	3	2	1	0	0	0	0	0	0	0	0
64	66	3	2	1	0	0	0	0	0	0	0	0
66	68	3	2	1	0	0	0	0	0	0	0	0
68	71	4	3	1	1	0	0	0	0	0	0	0
71	73	4	3	2	1	0	0	0	0	0	0	0
73	75	4	3	2	1	0	0	0	0	0	0	0
75	78	4	3	2	1	0	0	0	0	0	0	0
78	80	4	3	2	1	0	0	0	0	0	0	0
80	82	4	3	2	1	0	0	0	0	0	0	0
82	85	5	4	2	1	1	0	0	0	0	0	0
85	87	5	4	3	2	1	0	0	0	0	0	0
87	89	5	4	3	2	1	0	0	0	0	0	0
89	92	5	4	3	2	1	0	0	0	0	0	0
92	94	5	4	3	2	1	0	0	0	0	0	0
94	96	5	4	3	2	1	0	0	0	0	0	0
96	98	6	5	3	2	1	0	0	0	0	0	0
98	101	6	5	4	3	2	1	0	0	0	0	0
101	103	6	5	4	3	2	1	0	0	0	0	0
103	105	6	5	4	3	2	1	0	0	0	0	0
105	108	6	5	4	3	2	1	0	0	0	0	0
108	110	7	5	4	3	2	1	0	0	0	0	0
110	112	7	6	5	3	2	1	0	0	0	0	0
112	115	7	6	5	4	3	1	1	0	0	0	0
115	117	7	6	5	4	3	2	1	0	0	0	0
117	119	7	6	5	4	3	2	1	0	0	0	0
119	122	7	6	5	4	3	2	1	0	0	0	0
122	124	8	6	5	4	3	2	1	0	0	0	0
124	126	8	7	6	4	3	2	1	0	0	0	0
126	128	8	7	6	5	4	2	1	1	0	0	0
128	131	8	7	6	5	4	3	2	1	0	0	0
131	133	8	7	6	5	4	3	2	1	0	0	0

Table for Wage Bracket Method of Withholding

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

DAILY & MISC. PAYROLL PERIOD

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

Table for Wage Bracket Method of Withholding

for **Married** with an **Annual** Payroll Period

Married Persons

ANNUAL WITHHOLDINGS

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
		The amount of income tax to be withheld is-										
$ 1	$11,900	81	0	0	0	0	0	0	0	0	0	0
11,900	12,500	92	5	0	0	0	0	0	0	0	0	0
12,500	13,100	114	14	0	0	0	0	0	0	0	0	0
13,100	13,700	135	24	0	0	0	0	0	0	0	0	0
13,700	14,300	159	34	0	0	0	0	0	0	0	0	0
14,300	14,900	183	43	0	0	0	0	0	0	0	0	0
14,900	15,500	208	63	0	0	0	0	0	0	0	0	0
15,500	16,100	232	85	2	0	0	0	0	0	0	0	0
16,100	16,700	257	107	11	0	0	0	0	0	0	0	0
16,700	17,300	288	128	21	0	0	0	0	0	0	0	0
17,300	17,900	318	150	30	0	0	0	0	0	0	0	0
17,900	18,500	349	175	40	0	0	0	0	0	0	0	0
18,500	19,100	379	200	56	0	0	0	0	0	0	0	0
19,100	19,700	413	224	78	0	0	0	0	0	0	0	0
19,700	20,300	449	249	99	8	0	0	0	0	0	0	0
20,300	20,900	486	277	121	18	0	0	0	0	0	0	0
20,900	21,500	523	308	143	27	0	0	0	0	0	0	0
21,500	22,100	559	339	167	37	0	0	0	0	0	0	0
22,100	22,700	601	369	191	49	0	0	0	0	0	0	0
22,700	23,300	643	401	216	71	0	0	0	0	0	0	0
23,300	23,900	686	437	241	92	5	0	0	0	0	0	0
23,900	24,500	728	474	267	114	14	0	0	0	0	0	0
24,500	25,100	771	510	298	135	24	0	0	0	0	0	0
25,100	25,700	814	547	328	159	34	0	0	0	0	0	0
25,700	26,300	856	586	359	183	43	0	0	0	0	0	0
26,300	26,900	899	629	390	208	63	0	0	0	0	0	0
26,900	27,500	941	672	425	232	85	2	0	0	0	0	0
27,500	28,100	984	714	462	257	107	11	0	0	0	0	0
28,100	28,700	1,027	757	498	288	128	21	0	0	0	0	0
28,700	29,300	1,070	799	535	318	150	30	0	0	0	0	0
29,300	29,900	1,114	842	572	349	175	40	0	0	0	0	0
29,900	30,500	1,159	885	615	379	200	56	0	0	0	0	0
30,500	31,100	1,203	927	657	413	224	78	0	0	0	0	0
31,100	31,700	1,247	970	700	449	249	99	8	0	0	0	0
31,700	32,300	1,292	1,012	743	486	277	121	18	0	0	0	0
32,300	32,900	1,336	1,055	785	523	308	143	27	0	0	0	0
32,900	33,500	1,381	1,099	828	559	339	167	37	0	0	0	0
33,500	34,100	1,425	1,144	870	601	369	191	49	0	0	0	0
34,100	34,700	1,469	1,188	913	643	401	216	71	0	0	0	0
34,700	35,300	1,514	1,233	956	686	437	241	92	5	0	0	0
35,300	35,900	1,558	1,277	998	728	474	267	114	14	0	0	0
35,900	36,500	1,603	1,321	1,041	771	510	298	135	24	0	0	0
36,500	37,100	1,647	1,366	1,085	814	547	328	159	34	0	0	0
37,100	37,700	1,691	1,410	1,129	856	586	359	183	43	0	0	0
37,700	38,300	1,736	1,455	1,173	899	629	390	208	63	0	0	0
38,300	38,900	1,780	1,499	1,218	941	672	425	232	85	2	0	0
38,900	39,500	1,825	1,543	1,262	984	714	462	257	107	11	0	0
39,500	40,100	1,869	1,588	1,307	1,027	757	498	288	128	21	0	0
40,100	40,700	1,913	1,632	1,351	1,070	799	535	318	150	30	0	0
40,700	41,300	1,958	1,677	1,395	1,114	842	572	349	175	40	0	0

Table for Wage Bracket Method of Withholding

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

ANNUAL WITHHOLDINGS

41,300	41,900	2,002	1,721	1,440	1,159	885	615	379	200	56	0	0
41,900	42,500	2,047	1,765	1,484	1,203	927	657	413	224	78	0	0
42,500	43,100	2,091	1,810	1,529	1,247	970	700	449	249	99	8	0
43,100	43,700	2,135	1,854	1,573	1,292	1,012	743	486	277	121	18	0
43,700	44,300	2,180	1,899	1,617	1,336	1,055	785	523	308	143	27	0
44,300	44,900	2,224	1,943	1,662	1,381	1,099	828	559	339	167	37	0
44,900	45,500	2,269	1,987	1,706	1,425	1,144	870	601	369	191	49	0
45,500	46,100	2,313	2,032	1,751	1,469	1,188	913	643	401	216	71	0
46,100	46,700	2,357	2,076	1,795	1,514	1,233	956	686	437	241	92	5
46,700	47,300	2,402	2,121	1,839	1,558	1,277	998	728	474	267	114	14
47,300	47,900	2,446	2,165	1,884	1,603	1,321	1,041	771	510	298	135	24
47,900	48,500	2,491	2,209	1,928	1,647	1,366	1,085	814	547	328	159	34
48,500	49,100	2,535	2,254	1,973	1,691	1,410	1,129	856	586	359	183	43
49,100	49,700	2,579	2,298	2,017	1,736	1,455	1,173	899	629	390	208	63
49,700	50,300	2,624	2,343	2,061	1,780	1,499	1,218	941	672	425	232	85
50,300	50,900	2,668	2,387	2,106	1,825	1,543	1,262	984	714	462	257	107
50,900	51,500	2,713	2,431	2,150	1,869	1,588	1,307	1,027	757	498	288	128
51,500	52,100	2,757	2,476	2,195	1,913	1,632	1,351	1,070	799	535	318	150
52,100	52,700	2,801	2,520	2,239	1,958	1,677	1,395	1,114	842	572	349	175
52,700	53,300	2,846	2,565	2,283	2,002	1,721	1,440	1,159	885	615	379	200
53,300	53,900	2,890	2,609	2,328	2,047	1,765	1,484	1,203	927	657	413	224
53,900	54,500	2,935	2,653	2,372	2,091	1,810	1,529	1,247	970	700	449	249
54,500	55,100	2,979	2,698	2,417	2,135	1,854	1,573	1,292	1,012	743	486	277
55,100	55,700	3,023	2,742	2,461	2,180	1,899	1,617	1,336	1,055	785	523	308
55,700	56,300	3,068	2,787	2,505	2,224	1,943	1,662	1,381	1,099	828	559	339
56,300	56,900	3,112	2,831	2,550	2,269	1,987	1,706	1,425	1,144	870	601	369
56,900	57,500	3,157	2,875	2,594	2,313	2,032	1,751	1,469	1,188	913	643	401
57,500	58,100	3,201	2,920	2,639	2,357	2,076	1,795	1,514	1,233	956	686	437
58,100	58,700	3,245	2,964	2,683	2,402	2,121	1,839	1,558	1,277	998	728	474
58,700	59,300	3,290	3,009	2,727	2,446	2,165	1,884	1,603	1,321	1,041	771	510
59,300	59,900	3,334	3,053	2,772	2,491	2,209	1,928	1,647	1,366	1,085	814	547
59,900	60,500	3,379	3,097	2,816	2,535	2,254	1,973	1,691	1,410	1,129	856	586
60,500	61,100	3,423	3,142	2,861	2,579	2,298	2,017	1,736	1,455	1,173	899	629
61,100	61,700	3,467	3,186	2,905	2,624	2,343	2,061	1,780	1,499	1,218	941	672
61,700	62,300	3,512	3,231	2,949	2,668	2,387	2,106	1,825	1,543	1,262	984	714
62,300	62,900	3,556	3,275	2,994	2,713	2,431	2,150	1,869	1,588	1,307	1,027	757
62,900	63,500	3,601	3,319	3,038	2,757	2,476	2,195	1,913	1,632	1,351	1,070	799
63,500	64,100	3,645	3,364	3,083	2,801	2,520	2,239	1,958	1,677	1,395	1,114	842
64,100	64,700	3,689	3,408	3,127	2,846	2,565	2,283	2,002	1,721	1,440	1,159	885
64,700	65,300	3,734	3,453	3,171	2,890	2,609	2,328	2,047	1,765	1,484	1,203	927
65,300	65,900	3,778	3,497	3,216	2,935	2,653	2,372	2,091	1,810	1,529	1,247	970
65,900	66,500	3,823	3,541	3,260	2,979	2,698	2,417	2,135	1,854	1,573	1,292	1,012
66,500	67,100	3,867	3,586	3,305	3,023	2,742	2,461	2,180	1,899	1,617	1,336	1,055
67,100	67,700	3,911	3,630	3,349	3,068	2,787	2,505	2,224	1,943	1,662	1,381	1,099
67,700	68,300	3,956	3,675	3,393	3,112	2,831	2,550	2,269	1,987	1,706	1,425	1,144
68,300	68,900	4,000	3,719	3,438	3,157	2,875	2,594	2,313	2,032	1,751	1,469	1,188
68,900	69,500	4,045	3,763	3,482	3,201	2,920	2,639	2,357	2,076	1,795	1,514	1,233
69,500	70,100	4,089	3,808	3,527	3,245	2,964	2,683	2,402	2,121	1,839	1,558	1,277
70,100	70,700	4,133	3,852	3,571	3,290	3,009	2,727	2,446	2,165	1,884	1,603	1,321
70,700	71,300	4,178	3,897	3,615	3,334	3,053	2,772	2,491	2,209	1,928	1,647	1,366
71,300	71,900	4,222	3,941	3,660	3,379	3,097	2,816	2,535	2,254	1,973	1,691	1,410
71,900	72,500	4,267	3,985	3,704	3,423	3,142	2,861	2,579	2,298	2,017	1,736	1,455

Table for Wage Bracket Method of Withholding

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

Married Persons

MONTHLY PAYROLL PERIOD

If the wages are-		And the number of withholding allowances is-										
less than $390 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-										
$ 390	$ 1,000	0	0	0	0	0	0	0	0	0	0	0
1,000	1,050	8	1	0	0	0	0	0	0	0	0	0
1,050	1,100	10	1	0	0	0	0	0	0	0	0	0
1,100	1,150	12	2	0	0	0	0	0	0	0	0	0
1,150	1,200	14	3	0	0	0	0	0	0	0	0	0
1,200	1,250	16	4	0	0	0	0	0	0	0	0	0
1,250	1,300	18	6	0	0	0	0	0	0	0	0	0
1,300	1,350	20	7	0	0	0	0	0	0	0	0	0
1,350	1,400	22	9	1	0	0	0	0	0	0	0	0
1,400	1,450	24	11	2	0	0	0	0	0	0	0	0
1,450	1,500	27	13	3	0	0	0	0	0	0	0	0
1,500	1,550	30	15	3	0	0	0	0	0	0	0	0
1,550	1,600	32	17	5	0	0	0	0	0	0	0	0
1,600	1,650	35	19	7	0	0	0	0	0	0	0	0
1,650	1,700	38	21	9	1	0	0	0	0	0	0	0
1,700	1,750	41	24	10	2	0	0	0	0	0	0	0
1,750	1,800	44	26	12	2	0	0	0	0	0	0	0
1,800	1,850	47	29	14	3	0	0	0	0	0	0	0
1,850	1,900	51	31	16	4	0	0	0	0	0	0	0
1,900	1,950	54	34	18	6	0	0	0	0	0	0	0
1,950	2,000	58	37	20	8	1	0	0	0	0	0	0
2,000	2,050	61	40	23	10	1	0	0	0	0	0	0
2,050	2,100	65	43	25	12	2	0	0	0	0	0	0
2,100	2,150	68	46	28	14	3	0	0	0	0	0	0
2,150	2,200	72	50	30	16	4	0	0	0	0	0	0
2,200	2,250	76	53	33	18	6	0	0	0	0	0	0
2,250	2,300	79	57	36	20	7	0	0	0	0	0	0
2,300	2,350	83	60	39	22	9	1	0	0	0	0	0
2,350	2,400	86	64	42	24	11	2	0	0	0	0	0
2,400	2,450	90	67	45	27	13	3	0	0	0	0	0
2,450	2,500	94	71	48	30	15	3	0	0	0	0	0
2,500	2,550	97	74	52	32	17	5	0	0	0	0	0
2,550	2,600	101	78	55	35	19	7	0	0	0	0	0
2,600	2,650	105	81	59	38	21	9	1	0	0	0	0
2,650	2,700	108	85	63	41	24	10	2	0	0	0	0
2,700	2,750	112	89	66	44	26	12	2	0	0	0	0
2,750	2,800	116	92	70	47	29	14	3	0	0	0	0
2,800	2,850	119	96	73	51	31	16	4	0	0	0	0
2,850	2,900	123	100	77	54	34	18	6	0	0	0	0
2,900	2,950	127	103	80	58	37	20	8	1	0	0	0
2,950	3,000	131	107	84	61	40	23	10	1	0	0	0
3,000	3,050	134	111	87	65	43	25	12	2	0	0	0
3,050	3,100	138	114	91	68	46	28	14	3	0	0	0
3,100	3,150	142	118	95	72	50	30	16	4	0	0	0
3,150	3,200	145	122	98	76	53	33	18	6	0	0	0
3,200	3,250	149	126	102	79	57	36	20	7	0	0	0
3,250	3,300	153	129	106	83	60	39	22	9	1	0	0
3,300	3,350	156	133	110	86	64	42	24	11	2	0	0
3,350	3,400	160	137	113	90	67	45	27	13	3	0	0
3,400	3,450	164	140	117	94	71	48	30	15	3	0	0

Table for Wage Bracket Method of Withholding

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

MONTHLY PAYROLL PERIOD												
3,450	3,500	168	144	121	97	74	52	32	17	5	0	0
3,500	3,550	171	148	124	101	78	55	35	19	7	0	0
3,550	3,600	175	151	128	105	81	59	38	21	9	1	0
3,600	3,650	179	155	132	108	85	63	41	24	10	2	0
3,650	3,700	182	159	135	112	89	66	44	26	12	2	0
3,700	3,750	186	163	139	116	92	70	47	29	14	3	0
3,750	3,800	190	166	143	119	96	73	51	31	16	4	0
3,800	3,850	193	170	147	123	100	77	54	34	18	6	0
3,850	3,900	197	174	150	127	103	80	58	37	20	8	1
3,900	3,950	201	177	154	131	107	84	61	40	23	10	1
3,950	4,000	205	181	158	134	111	87	65	43	25	12	2
4,000	4,050	208	185	161	138	114	91	68	46	28	14	3
4,050	4,100	212	188	165	142	118	95	72	50	30	16	4
4,100	4,150	216	192	169	145	122	98	76	53	33	18	6
4,150	4,200	219	196	172	149	126	102	79	57	36	20	7
4,200	4,250	223	200	176	153	129	106	83	60	39	22	9
4,250	4,300	227	203	180	156	133	110	86	64	42	24	11
4,300	4,350	230	207	184	160	137	113	90	67	45	27	13
4,350	4,400	234	211	187	164	140	117	94	71	48	30	15
4,400	4,450	238	214	191	168	144	121	97	74	52	32	17
4,450	4,500	242	218	195	171	148	124	101	78	55	35	19
4,500	4,550	245	222	198	175	151	128	105	81	59	38	21
4,550	4,600	249	225	202	179	155	132	108	85	63	41	24
4,600	4,650	253	229	206	182	159	135	112	89	66	44	26
4,650	4,700	256	233	209	186	163	139	116	92	70	47	29
4,700	4,750	260	237	213	190	166	143	119	96	73	51	31
4,750	4,800	264	240	217	193	170	147	123	100	77	54	34
4,800	4,850	267	244	221	197	174	150	127	103	80	58	37
4,850	4,900	271	248	224	201	177	154	131	107	84	61	40
4,900	4,950	275	251	228	205	181	158	134	111	87	65	43
4,950	5,000	279	255	232	208	185	161	138	114	91	68	46
5,000	5,050	282	259	235	212	188	165	142	118	95	72	50
5,050	5,100	286	262	239	216	192	169	145	122	98	76	53
5,100	5,150	290	266	243	219	196	172	149	126	102	79	57
5,150	5,200	293	270	246	223	200	176	153	129	106	83	60
5,200	5,250	297	274	250	227	203	180	156	133	110	86	64
5,250	5,300	301	277	254	230	207	184	160	137	113	90	67
5,300	5,350	304	281	258	234	211	187	164	140	117	94	71
5,350	5,400	308	285	261	238	214	191	168	144	121	97	74
5,400	5,450	312	288	265	242	218	195	171	148	124	101	78
5,450	5,500	316	292	269	245	222	198	175	151	128	105	81
5,500	5,550	319	296	272	249	225	202	179	155	132	108	85
5,550	5,600	323	299	276	253	229	206	182	159	135	112	89
5,600	5,650	327	303	280	256	233	209	186	163	139	116	92
5,650	5,700	330	307	283	260	237	213	190	166	143	119	96
5,700	5,750	334	311	287	264	240	217	193	170	147	123	100
5,750	5,800	338	314	291	267	244	221	197	174	150	127	103
5,800	5,850	341	318	295	271	248	224	201	177	154	131	107
5,850	5,900	345	322	298	275	251	228	205	181	158	134	111
5,900	5,950	349	325	302	279	255	232	208	185	161	138	114
5,950	6,000	353	329	306	282	259	235	212	188	165	142	118
6,000	6,050	356	333	309	286	262	239	216	192	169	145	122

Table for Wage Bracket Method of Withholding

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

Married Persons

SEMIMONTHLY PAYROLL PERIOD

If the wages are-		And the number of withholding allowances is-										
less than $195 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-										
$ 195	$ 500	0	0	0	0	0	0	0	0	0	0	0
500	525	4	0	0	0	0	0	0	0	0	0	0
525	550	5	1	0	0	0	0	0	0	0	0	0
550	575	6	1	0	0	0	0	0	0	0	0	0
575	600	7	1	0	0	0	0	0	0	0	0	0
600	625	8	2	0	0	0	0	0	0	0	0	0
625	650	9	3	0	0	0	0	0	0	0	0	0
650	675	10	4	0	0	0	0	0	0	0	0	0
675	700	11	5	1	0	0	0	0	0	0	0	0
700	725	12	6	1	0	0	0	0	0	0	0	0
725	750	14	6	1	0	0	0	0	0	0	0	0
750	775	15	7	2	0	0	0	0	0	0	0	0
775	800	16	9	3	0	0	0	0	0	0	0	0
800	825	17	10	3	0	0	0	0	0	0	0	0
825	850	19	11	4	0	0	0	0	0	0	0	0
850	875	21	12	5	1	0	0	0	0	0	0	0
875	900	22	13	6	1	0	0	0	0	0	0	0
900	925	24	14	7	2	0	0	0	0	0	0	0
925	950	25	16	8	2	0	0	0	0	0	0	0
950	975	27	17	9	3	0	0	0	0	0	0	0
975	1,000	29	18	10	4	0	0	0	0	0	0	0
1,000	1,025	31	20	11	5	1	0	0	0	0	0	0
1,025	1,050	32	22	13	6	1	0	0	0	0	0	0
1,050	1,075	34	23	14	7	1	0	0	0	0	0	0
1,075	1,100	36	25	15	8	2	0	0	0	0	0	0
1,100	1,125	38	27	16	9	3	0	0	0	0	0	0
1,125	1,150	40	28	18	10	4	0	0	0	0	0	0
1,150	1,175	41	30	20	11	5	1	0	0	0	0	0
1,175	1,200	43	32	21	12	6	1	0	0	0	0	0
1,200	1,225	45	34	23	14	6	1	0	0	0	0	0
1,225	1,250	47	35	24	15	7	2	0	0	0	0	0
1,250	1,275	49	37	26	16	9	3	0	0	0	0	0
1,275	1,300	50	39	28	17	10	3	0	0	0	0	0
1,300	1,325	52	41	29	19	11	4	0	0	0	0	0
1,325	1,350	54	43	31	21	12	5	1	0	0	0	0
1,350	1,375	56	44	33	22	13	6	1	0	0	0	0
1,375	1,400	58	46	35	24	14	7	2	0	0	0	0
1,400	1,425	60	48	37	25	16	8	2	0	0	0	0
1,425	1,450	62	50	38	27	17	9	3	0	0	0	0
1,450	1,475	63	52	40	29	18	10	4	0	0	0	0
1,475	1,500	65	54	42	31	20	11	5	1	0	0	0
1,500	1,525	67	55	44	32	22	13	6	1	0	0	0
1,525	1,550	69	57	46	34	23	14	7	1	0	0	0
1,550	1,575	71	59	47	36	25	15	8	2	0	0	0
1,575	1,600	73	61	49	38	27	16	9	3	0	0	0
1,600	1,625	75	63	51	40	28	18	10	4	0	0	0
1,625	1,650	76	65	53	41	30	20	11	5	1	0	0
1,650	1,675	78	66	55	43	32	21	12	6	1	0	0
1,675	1,700	80	68	57	45	34	23	14	6	1	0	0
1,700	1,725	82	70	58	47	35	24	15	7	2	0	0

Table for Wage Bracket Method of Withholding

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

	1,725	1,750	84	72	60	49	37	26	16	9	3	0	0
	1,750	1,775	86	74	62	50	39	28	17	10	3	0	0
	1,775	1,800	87	76	64	52	41	29	19	11	4	0	0
	1,800	1,825	89	78	66	54	43	31	21	12	5	1	0
	1,825	1,850	91	79	68	56	44	33	22	13	6	1	0
	1,850	1,875	93	81	70	58	46	35	24	14	7	2	0
	1,875	1,900	95	83	71	60	48	37	25	16	8	2	0
	1,900	1,925	97	85	73	62	50	38	27	17	9	3	0
	1,925	1,950	99	87	75	63	52	40	29	18	10	4	0
	1,950	1,975	100	89	77	65	54	42	31	20	11	5	1
	1,975	2,000	102	91	79	67	55	44	32	22	13	6	1
	2,000	2,025	104	92	81	69	57	46	34	23	14	7	1
	2,025	2,050	106	94	83	71	59	47	36	25	15	8	2
	2,050	2,075	108	96	84	73	61	49	38	27	16	9	3
	2,075	2,100	110	98	86	75	63	51	40	28	18	10	4
	2,100	2,125	112	100	88	76	65	53	41	30	20	11	5
	2,125	2,150	113	102	90	78	66	55	43	32	21	12	6
	2,150	2,175	115	103	92	80	68	57	45	34	23	14	6
	2,175	2,200	117	105	94	82	70	58	47	35	24	15	7
	2,200	2,225	119	107	95	84	72	60	49	37	26	16	9
	2,225	2,250	121	109	97	86	74	62	50	39	28	17	10
	2,250	2,275	123	111	99	87	76	64	52	41	29	19	11
	2,275	2,300	124	113	101	89	78	66	54	43	31	21	12
	2,300	2,325	126	115	103	91	79	68	56	44	33	22	13
	2,325	2,350	128	116	105	93	81	70	58	46	35	24	14
	2,350	2,375	130	118	107	95	83	71	60	48	37	25	16
	2,375	2,400	132	120	108	97	85	73	62	50	38	27	17
	2,400	2,425	134	122	110	99	87	75	63	52	40	29	18
	2,425	2,450	136	124	112	100	89	77	65	54	42	31	20
	2,450	2,475	137	126	114	102	91	79	67	55	44	32	22
	2,475	2,500	139	128	116	104	92	81	69	57	46	34	23
	2,500	2,525	141	129	118	106	94	83	71	59	47	36	25
	2,525	2,550	143	131	120	108	96	84	73	61	49	38	27
	2,550	2,575	145	133	121	110	98	86	75	63	51	40	28
	2,575	2,600	147	135	123	112	100	88	76	65	53	41	30
	2,600	2,625	149	137	125	113	102	90	78	66	55	43	32
	2,625	2,650	150	139	127	115	103	92	80	68	57	45	34
	2,650	2,675	152	140	129	117	105	94	82	70	58	47	35
	2,675	2,700	154	142	131	119	107	95	84	72	60	49	37
	2,700	2,725	156	144	132	121	109	97	86	74	62	50	39
	2,725	2,750	158	146	134	123	111	99	87	76	64	52	41
	2,750	2,775	160	148	136	124	113	101	89	78	66	54	43
	2,775	2,800	161	150	138	126	115	103	91	79	68	56	44
	2,800	2,825	163	152	140	128	116	105	93	81	70	58	46
	2,825	2,850	165	153	142	130	118	107	95	83	71	60	48
	2,850	2,875	167	155	144	132	120	108	97	85	73	62	50
	2,875	2,900	169	157	145	134	122	110	99	87	75	63	52
	2,900	2,925	171	159	147	136	124	112	100	89	77	65	54
	2,925	2,950	173	161	149	137	126	114	102	91	79	67	55
	2,950	2,975	174	163	151	139	128	116	104	92	81	69	57
	2,975	3,000	176	165	153	141	129	118	106	94	83	71	59
	3,000	3,025	178	166	155	143	131	120	108	96	84	73	61

SEMIMONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

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

Married Persons

BIWEEKLY PAYROLL PERIOD

If the wages are-		And the number of withholding allowances is-										
less than $181 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-										
$ 181	$ 460	0	0	0	0	0	0	0	0	0	0	0
460	480	4	0	0	0	0	0	0	0	0	0	0
480	500	4	1	0	0	0	0	0	0	0	0	0
500	520	5	1	0	0	0	0	0	0	0	0	0
520	540	6	1	0	0	0	0	0	0	0	0	0
540	560	7	1	0	0	0	0	0	0	0	0	0
560	580	7	2	0	0	0	0	0	0	0	0	0
580	600	8	3	0	0	0	0	0	0	0	0	0
600	620	9	3	0	0	0	0	0	0	0	0	0
620	640	10	4	0	0	0	0	0	0	0	0	0
640	660	11	5	1	0	0	0	0	0	0	0	0
660	680	12	6	1	0	0	0	0	0	0	0	0
680	700	13	6	1	0	0	0	0	0	0	0	0
700	720	14	7	2	0	0	0	0	0	0	0	0
720	740	15	8	2	0	0	0	0	0	0	0	0
740	760	16	9	3	0	0	0	0	0	0	0	0
760	780	17	10	4	0	0	0	0	0	0	0	0
780	800	19	11	5	1	0	0	0	0	0	0	0
800	820	20	12	5	1	0	0	0	0	0	0	0
820	840	21	13	6	1	0	0	0	0	0	0	0
840	860	22	14	7	2	0	0	0	0	0	0	0
860	880	24	15	8	2	0	0	0	0	0	0	0
880	900	25	16	9	3	0	0	0	0	0	0	0
900	920	27	17	9	4	0	0	0	0	0	0	0
920	940	28	18	10	4	1	0	0	0	0	0	0
940	960	29	19	11	5	1	0	0	0	0	0	0
960	980	31	21	12	6	1	0	0	0	0	0	0
980	1,000	32	22	13	7	2	0	0	0	0	0	0
1,000	1,020	34	23	14	7	2	0	0	0	0	0	0
1,020	1,040	35	25	15	8	3	0	0	0	0	0	0
1,040	1,060	37	26	17	9	3	0	0	0	0	0	0
1,060	1,080	38	28	18	10	4	0	0	0	0	0	0
1,080	1,100	39	29	19	11	5	1	0	0	0	0	0
1,100	1,120	41	30	20	12	6	1	0	0	0	0	0
1,120	1,140	42	32	21	13	6	1	0	0	0	0	0
1,140	1,160	44	33	23	14	7	2	0	0	0	0	0
1,160	1,180	45	35	24	15	8	2	0	0	0	0	0
1,180	1,200	47	36	26	16	9	3	0	0	0	0	0
1,200	1,220	48	37	27	17	10	4	0	0	0	0	0
1,220	1,240	50	39	29	19	11	5	1	0	0	0	0
1,240	1,260	51	40	30	20	12	5	1	0	0	0	0
1,260	1,280	53	42	31	21	13	6	1	0	0	0	0
1,280	1,300	54	43	33	22	14	7	2	0	0	0	0
1,300	1,320	56	45	34	24	15	8	2	0	0	0	0
1,320	1,340	57	46	36	25	16	9	3	0	0	0	0
1,340	1,360	59	48	37	27	17	9	4	0	0	0	0
1,360	1,380	60	49	38	28	18	10	4	1	0	0	0
1,380	1,400	61	51	40	30	20	11	5	1	0	0	0
1,400	1,420	63	52	41	31	21	12	6	1	0	0	0
1,420	1,440	64	54	43	32	22	13	7	2	0	0	0

Table for Wage Bracket Method of Withholding

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

1,440	1,460	66	55	44	34	23	14	8	2	0	0	0
1,460	1,480	67	57	46	35	25	15	8	3	0	0	0
1,480	1,500	69	58	47	37	26	17	9	3	0	0	0
1,500	1,520	70	60	49	38	28	18	10	4	0	0	0
1,520	1,540	72	61	50	39	29	19	11	5	1	0	0
1,540	1,560	73	63	52	41	31	20	12	6	1	0	0
1,560	1,580	75	64	53	42	32	22	13	6	1	0	0
1,580	1,600	76	65	55	44	33	23	14	7	2	0	0
1,600	1,620	78	67	56	45	35	24	15	8	3	0	0
1,620	1,640	79	68	58	47	36	26	16	9	3	0	0
1,640	1,660	81	70	59	48	38	27	18	10	4	0	0
1,660	1,680	82	71	61	50	39	29	19	11	5	1	0
1,680	1,700	84	73	62	51	40	30	20	12	5	1	0
1,700	1,720	85	74	64	53	42	31	21	13	6	1	0
1,720	1,740	87	76	65	54	43	33	23	14	7	2	0
1,740	1,760	88	77	67	56	45	34	24	15	8	2	0
1,760	1,780	90	79	68	57	46	36	25	16	9	3	0
1,780	1,800	91	80	69	59	48	37	27	17	9	4	0
1,800	1,820	93	82	71	60	49	39	28	18	10	4	1
1,820	1,840	94	83	72	62	51	40	30	20	11	5	1
1,840	1,860	96	85	74	63	52	41	31	21	12	6	1
1,860	1,880	97	86	75	65	54	43	32	22	13	7	2
1,880	1,900	98	88	77	66	55	44	34	24	15	8	2
1,900	1,920	100	89	78	68	57	46	35	25	16	8	3
1,920	1,940	101	91	80	69	58	47	37	26	17	9	4
1,940	1,960	103	92	81	70	60	49	38	28	18	10	4
1,960	1,980	104	94	83	72	61	50	40	29	19	11	5
1,980	2,000	106	95	84	73	63	52	41	31	20	12	6
2,000	2,020	107	97	86	75	64	53	42	32	22	13	7
2,020	2,040	109	98	87	76	66	55	44	33	23	14	7
2,040	2,060	110	100	89	78	67	56	45	35	24	15	8
2,060	2,080	112	101	90	79	69	58	47	36	26	16	9
2,080	2,100	113	102	92	81	70	59	48	38	27	18	10
2,100	2,120	115	104	93	82	72	61	50	39	29	19	11
2,120	2,140	116	105	95	84	73	62	51	41	30	20	12
2,140	2,160	118	107	96	85	74	64	53	42	32	21	13
2,160	2,180	119	108	98	87	76	65	54	44	33	23	14
2,180	2,200	121	110	99	88	77	67	56	45	34	24	15
2,200	2,220	122	111	101	90	79	68	57	46	36	25	16
2,220	2,240	124	113	102	91	80	70	59	48	37	27	17
2,240	2,260	125	114	104	93	82	71	60	49	39	28	18
2,260	2,280	127	116	105	94	83	73	62	51	40	30	20
2,280	2,300	128	117	106	96	85	74	63	52	42	31	21
2,300	2,320	130	119	108	97	86	75	65	54	43	33	22
2,320	2,340	131	120	109	99	88	77	66	55	45	34	24
2,340	2,360	133	122	111	100	89	78	68	57	46	35	25
2,360	2,380	134	123	112	102	91	80	69	58	47	37	26
2,380	2,400	135	125	114	103	92	81	71	60	49	38	28
2,400	2,420	137	126	115	105	94	83	72	61	50	40	29
2,420	2,440	138	128	117	106	95	84	74	63	52	41	31
2,440	2,460	140	129	118	107	97	86	75	64	53	43	32
2,460	2,480	141	131	120	109	98	87	77	66	55	44	34

BIWEEKLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

for **Married** with a **Weekly** Payroll Period

Married Persons

WEEKLY PAYROLL PERIOD

If the wages are-		And the number of withholding allowances is-										
less than $90 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-										
$ 90	$ 230	2	0	0	0	0	0	0	0	0	0	0
230	250	2	0	0	0	0	0	0	0	0	0	0
250	270	3	0	0	0	0	0	0	0	0	0	0
270	290	4	1	0	0	0	0	0	0	0	0	0
290	310	4	1	0	0	0	0	0	0	0	0	0
310	330	5	2	0	0	0	0	0	0	0	0	0
330	350	6	3	1	0	0	0	0	0	0	0	0
350	370	7	4	1	0	0	0	0	0	0	0	0
370	390	8	5	2	0	0	0	0	0	0	0	0
390	410	10	6	2	0	0	0	0	0	0	0	0
410	430	11	7	3	1	0	0	0	0	0	0	0
430	450	12	8	4	1	0	0	0	0	0	0	0
450	470	14	9	5	2	0	0	0	0	0	0	0
470	490	15	10	6	3	1	0	0	0	0	0	0
490	510	16	11	7	4	1	0	0	0	0	0	0
510	530	18	13	8	4	2	0	0	0	0	0	0
530	550	19	14	9	5	2	0	0	0	0	0	0
550	570	21	16	10	6	3	1	0	0	0	0	0
570	590	22	17	12	7	4	1	0	0	0	0	0
590	610	24	18	13	8	5	2	0	0	0	0	0
610	630	25	20	15	10	6	2	0	0	0	0	0
630	650	27	21	16	11	7	3	1	0	0	0	0
650	670	28	23	17	12	8	4	1	0	0	0	0
670	690	30	24	19	14	9	5	2	0	0	0	0
690	710	31	26	20	15	10	6	3	1	0	0	0
710	730	33	27	22	17	11	7	4	1	0	0	0
730	750	34	29	23	18	13	8	4	2	0	0	0
750	770	36	30	25	19	14	9	5	2	0	0	0
770	790	37	32	26	21	16	10	6	3	1	0	0
790	810	39	33	28	22	17	12	7	4	1	0	0
810	830	40	35	29	24	18	13	8	5	2	0	0
830	850	41	36	31	25	20	15	10	6	3	0	0
850	870	43	38	32	27	21	16	11	7	3	1	0
870	890	44	39	34	28	23	18	12	8	4	1	0
890	910	46	41	35	30	24	19	14	9	5	2	0
910	930	47	42	37	31	26	20	15	10	6	3	1
930	950	49	43	38	33	27	22	17	11	7	4	1
950	970	50	45	40	34	29	23	18	13	8	4	2
970	990	52	46	41	36	30	25	19	14	9	5	2
990	1,010	53	48	43	37	32	26	21	16	11	6	3
1,010	1,030	55	49	44	39	33	28	22	17	12	7	4
1,030	1,050	56	51	45	40	35	29	24	18	13	9	5
1,050	1,070	58	52	47	42	36	31	25	20	15	10	6
1,070	1,090	59	54	48	43	38	32	27	21	16	11	7
1,090	1,110	61	55	50	44	39	34	28	23	18	12	8
1,110	1,130	62	57	51	46	41	35	30	24	19	14	9
1,130	1,150	64	58	53	47	42	37	31	26	20	15	10
1,150	1,170	65	60	54	49	44	38	33	27	22	17	11
1,170	1,190	67	61	56	50	45	40	34	29	23	18	13
1,190	1,210	68	63	57	52	46	41	36	30	25	19	14

Table for Wage Bracket Method of Withholding

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

1,210	1,230	70	64	59	53	48	43	37	32	26	21	16
1,230	1,250	71	66	60	55	49	44	39	33	28	22	17
1,250	1,270	73	67	62	56	51	46	40	35	29	24	19
1,270	1,290	74	69	63	58	52	47	42	36	31	25	20
1,290	1,310	76	70	65	59	54	48	43	38	32	27	21
1,310	1,330	77	72	66	61	55	50	45	39	34	28	23
1,330	1,350	78	73	68	62	57	51	46	41	35	30	24
1,350	1,370	80	75	69	64	58	53	48	42	37	31	26
1,370	1,390	81	76	71	65	60	54	49	44	38	33	27
1,390	1,410	83	78	72	67	61	56	50	45	40	34	29
1,410	1,430	84	79	74	68	63	57	52	47	41	36	30
1,430	1,450	86	80	75	70	64	59	53	48	43	37	32
1,450	1,470	87	82	77	71	66	60	55	50	44	39	33
1,470	1,490	89	83	78	73	67	62	56	51	46	40	35
1,490	1,510	90	85	80	74	69	63	58	52	47	42	36
1,510	1,530	92	86	81	76	70	65	59	54	49	43	38
1,530	1,550	93	88	82	77	72	66	61	55	50	45	39
1,550	1,570	95	89	84	79	73	68	62	57	51	46	41
1,570	1,590	96	91	85	80	75	69	64	58	53	48	42
1,590	1,610	98	92	87	81	76	71	65	60	54	49	44
1,610	1,630	99	94	88	83	78	72	67	61	56	51	45
1,630	1,650	101	95	90	84	79	74	68	63	57	52	47
1,650	1,670	102	97	91	86	81	75	70	64	59	53	48
1,670	1,690	104	98	93	87	82	77	71	66	60	55	50
1,690	1,710	105	100	94	89	83	78	73	67	62	56	51
1,710	1,730	107	101	96	90	85	80	74	69	63	58	53
1,730	1,750	108	103	97	92	86	81	76	70	65	59	54
1,750	1,770	110	104	99	93	88	83	77	72	66	61	55
1,770	1,790	111	106	100	95	89	84	79	73	68	62	57
1,790	1,810	113	107	102	96	91	85	80	75	69	64	58
1,810	1,830	114	109	103	98	92	87	82	76	71	65	60
1,830	1,850	115	110	105	99	94	88	83	78	72	67	61
1,850	1,870	117	112	106	101	95	90	85	79	74	68	63
1,870	1,890	118	113	108	102	97	91	86	81	75	70	64
1,890	1,910	120	115	109	104	98	93	87	82	77	71	66
1,910	1,930	121	116	111	105	100	94	89	84	78	73	67
1,930	1,950	123	117	112	107	101	96	90	85	80	74	69
1,950	1,970	124	119	114	108	103	97	92	87	81	76	70
1,970	1,990	126	120	115	110	104	99	93	88	83	77	72
1,990	2,010	127	122	117	111	106	100	95	89	84	79	73
2,010	2,030	129	123	118	113	107	102	96	91	86	80	75
2,030	2,050	130	125	119	114	109	103	98	92	87	82	76
2,050	2,070	132	126	121	116	110	105	99	94	88	83	78
2,070	2,090	133	128	122	117	112	106	101	95	90	85	79
2,090	2,110	135	129	124	118	113	108	102	97	91	86	81
2,110	2,130	136	131	125	120	115	109	104	98	93	88	82
2,130	2,150	138	132	127	121	116	111	105	100	94	89	84
2,150	2,170	139	134	128	123	118	112	107	101	96	90	85
2,170	2,190	141	135	130	124	119	114	108	103	97	92	87
2,190	2,210	142	137	131	126	120	115	110	104	99	93	88
2,210	2,230	144	138	133	127	122	117	111	106	100	95	90
2,230	2,250	145	140	134	129	123	118	113	107	102	96	91

WEEKLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

for **Married** with a **Daily or Miscellaneous** Payroll Period

Married Persons

DAILY & MISC. PAYROLL PERIOD

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
		The amount of income tax to be withheld is-										
$ 1	$ 20	0	0	0	0	0	0	0	0	0	0	0
20	22	0	0	0	0	0	0	0	0	0	0	0
22	25	0	0	0	0	0	0	0	0	0	0	0
25	27	0	0	0	0	0	0	0	0	0	0	0
27	29	0	0	0	0	0	0	0	0	0	0	0
29	32	0	0	0	0	0	0	0	0	0	0	0
32	34	0	0	0	0	0	0	0	0	0	0	0
34	36	0	0	0	0	0	0	0	0	0	0	0
36	38	0	0	0	0	0	0	0	0	0	0	0
38	41	0	0	0	0	0	0	0	0	0	0	0
41	43	0	0	0	0	0	0	0	0	0	0	0
43	45	0	0	0	0	0	0	0	0	0	0	0
45	48	0	0	0	0	0	0	0	0	0	0	0
48	50	0	0	0	0	0	0	0	0	0	0	0
50	52	1	0	0	0	0	0	0	0	0	0	0
52	55	1	0	0	0	0	0	0	0	0	0	0
55	57	1	0	0	0	0	0	0	0	0	0	0
57	59	1	0	0	0	0	0	0	0	0	0	0
59	62	1	0	0	0	0	0	0	0	0	0	0
62	64	1	0	0	0	0	0	0	0	0	0	0
64	66	1	0	0	0	0	0	0	0	0	0	0
66	68	1	1	0	0	0	0	0	0	0	0	0
68	71	1	1	0	0	0	0	0	0	0	0	0
71	73	1	1	0	0	0	0	0	0	0	0	0
73	75	2	1	0	0	0	0	0	0	0	0	0
75	78	2	1	0	0	0	0	0	0	0	0	0
78	80	2	1	0	0	0	0	0	0	0	0	0
80	82	2	1	1	0	0	0	0	0	0	0	0
82	85	2	1	1	0	0	0	0	0	0	0	0
85	87	2	1	1	0	0	0	0	0	0	0	0
87	89	2	2	1	0	0	0	0	0	0	0	0
89	92	3	2	1	0	0	0	0	0	0	0	0
92	94	3	2	1	0	0	0	0	0	0	0	0
94	96	3	2	1	1	0	0	0	0	0	0	0
96	98	3	2	1	1	0	0	0	0	0	0	0
98	101	3	2	1	1	0	0	0	0	0	0	0
101	103	3	2	1	1	0	0	0	0	0	0	0
103	105	4	3	2	1	0	0	0	0	0	0	0
105	108	4	3	2	1	0	0	0	0	0	0	0
108	110	4	3	2	1	0	0	0	0	0	0	0
110	112	4	3	2	1	1	0	0	0	0	0	0
112	115	4	3	2	1	1	0	0	0	0	0	0
115	117	4	3	2	1	1	0	0	0	0	0	0
117	119	5	4	3	2	1	0	0	0	0	0	0
119	122	5	4	3	2	1	0	0	0	0	0	0
122	124	5	4	3	2	1	0	0	0	0	0	0
124	126	5	4	3	2	1	1	0	0	0	0	0
126	128	5	4	3	2	1	1	0	0	0	0	0
128	131	5	4	3	2	1	1	0	0	0	0	0
131	133	6	5	3	2	2	1	0	0	0	0	0

Table for Wage Bracket Method of Withholding

for **Married** with a **Daily or Miscellaneous** Payroll Period (continued)

DAILY & MISC. PAYROLL PERIOD

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

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These instructions don't provide a comprehensive explanation of Idaho tax laws or rules.