

For information, call:

(800) 972-7660 toll-free
(208) 334-7660 in the Boise area
TDD: (800) 377-3529
(Hearing Impaired)

Boise

800 Park Blvd., Plaza IV

Coeur d'Alene

1910 Northwest Blvd., Suite 100

Idaho Falls

150 Shoup Ave., Suite 16

Lewiston

1118 F St.

Pocatello

611 Wilson Ave., Suite 5

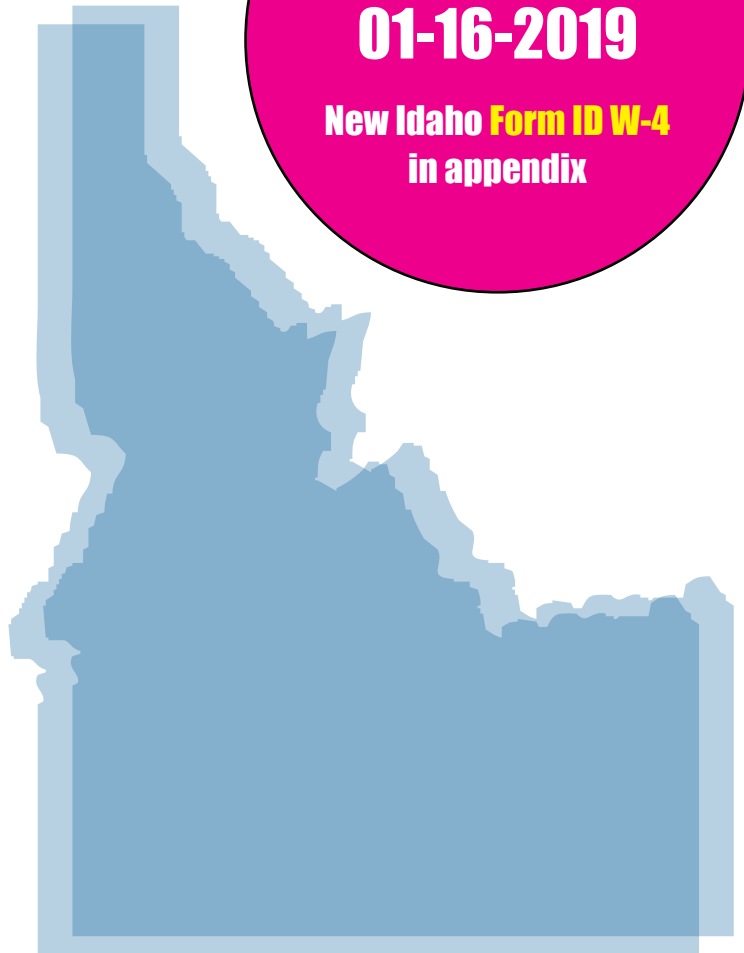
Twin Falls

440 Falls Ave.

A Guide to Idaho Income Tax Withholding

**GUIDE
UPDATED
01-16-2019**

**New Idaho Form ID W-4
in appendix**



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) 334-9004

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Recent Revisions to this Guide

- **January 7, 2019:**
 - We added the new Form ID W-4 as an appendix and corrected instructions in the guide that had advised employees to enter their Idaho withholding allowances on the federal Form W-4.
- **June 20, 2018:**
 - We added the *2018 W-4 Worksheet for Idaho* as an appendix. Employees should use the worksheet to estimate their Idaho allowances and any extra state withholding. It's available at tax.idaho.gov/w4.
We recommend all employees update their W-4s using the worksheet.
- **May 31, 2018:**
 - In the Percentage Computation Method instructions on page 20, we've eliminated the employer's requirement to "add 2" for the single filing status with one or more withholding allowances.
 - We revised the single tables for the Wage Bracket Method starting on page 26.

How frequently is this guide updated?

Typically, 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 adjustments or other factors cause a substantial change.

Withholding Account Requirements

Do I need an Idaho withholding account?

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

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

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

Who is an employer?

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

Who is an employee?

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

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

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

Withholding Account Requirements (continued)

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

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

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

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

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

Are statutory employees subject to Idaho income tax withholding?

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

What if I hire a family member?

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

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

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

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.

Withholding Account Requirements (continued)

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 January.

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 January.

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 applying online at the Internal Revenue Service (IRS) website, www.irs.gov. You can also apply for an EIN by completing a Form SS-4 and faxing the form to (855) 641-6935, or by mailing it to: Internal Revenue Service, Attn: EIN Operation, Cincinnati OH 45999. 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 the Tax Commission's website by going to tax.idaho.gov/ibr and following the instructions. Registering online is the fastest way to receive your permit and tax forms. Or you can request a paper form and submit it to the Tax Commission. The form is available online at tax.idaho.gov/ibr or by calling (208) 334-7660 in the Boise area or toll-free at (800) 972-7660. 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. You can:

- Pay and file online through our website at tax.idaho.gov/gototap.
- 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 can send a letter asking the Tax Commission to mail your reporting forms to an alternate

Withholding Account Maintenance (continued)

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 acquire a business, get a new federal EIN, or change your business entity (for example, a sole proprietorship becomes a corporation).

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 November 15 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.
- 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

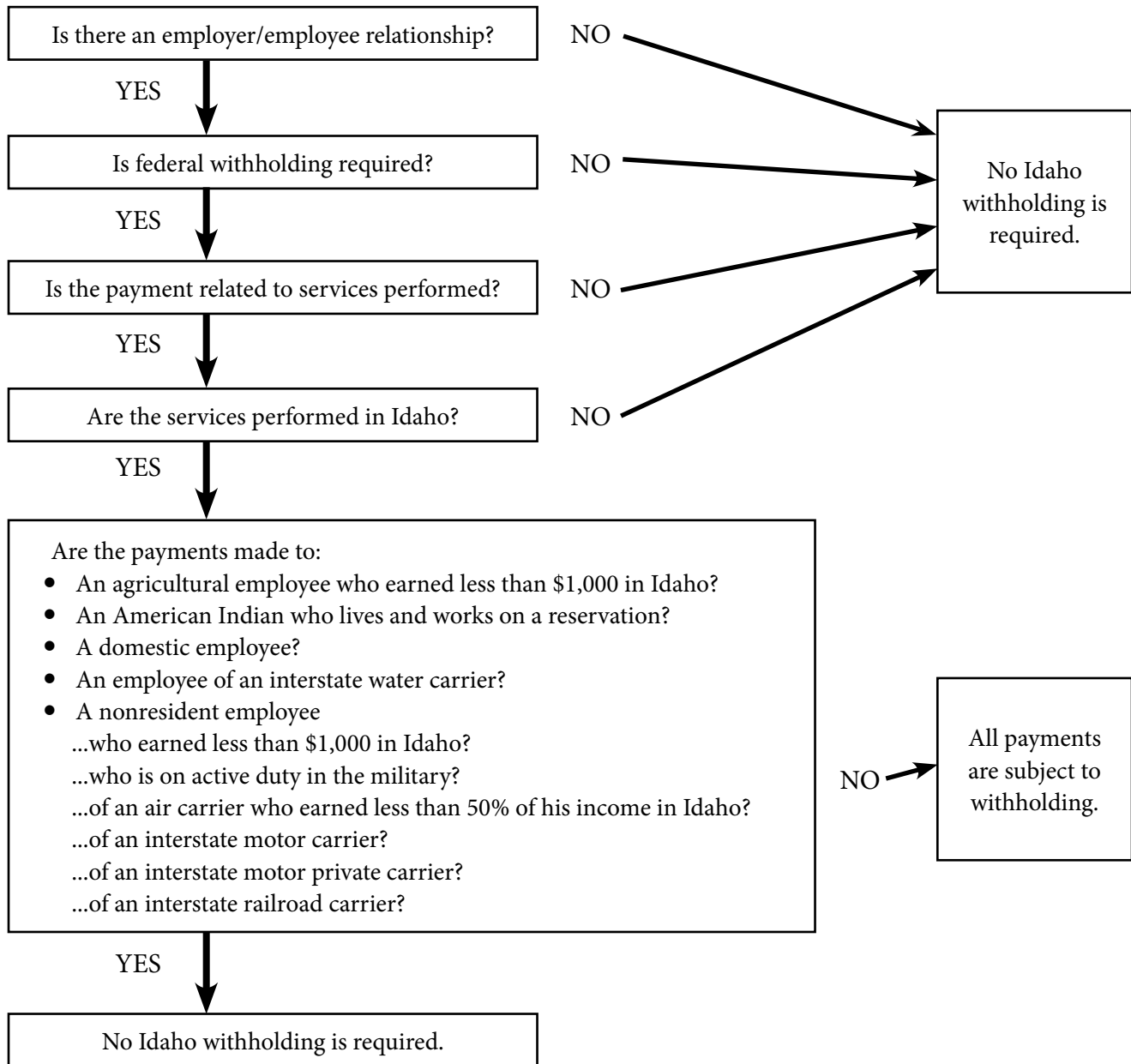
Fax: (208) 334-5364

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

Income Subject to Withholding (continued)

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 6.925 percent.
- Employee benefits. Benefits that are taxable under the Internal Revenue Code (IRC) are subject to Idaho income tax withholding if they are earned for services provided in Idaho, regardless of when the benefit is received. Tax-deferred benefits such as 401(k) plans and cafeteria plans that are tax deferred by the IRC are also tax deferred for Idaho and not subject to income tax withholding.
- Stock options. The granting of stock options is considered to be compensation for services, whether treated for federal income tax purposes as compensation or capital gain income. This income is subject to Idaho income tax withholding if the employee performed services in Idaho between the time the option was granted and the time the option vested. For more information, see Idaho Income Tax Administrative Rule 271.
- Tips. Tips an employee receives for work done in Idaho are subject to Idaho income tax withholding. Report as Idaho income the same tip amount you reported as federal income. See IRS Publication 531, *Reporting Tip Income*.

When are wages subject to Idaho income tax?

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

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

Are there exceptions to the withholding requirement?

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

Income Subject to Withholding (continued)

the current year. The employer 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 15.

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. A Form ID W-4 is strongly recommended for each employee. Employees can ask you to withhold more Idaho income tax but they can't request that less Idaho income tax be withheld. Employees should use the Form ID W-4 to estimate their Idaho allowances and any extra state withholding (see example in the appendix).

Idaho has three approved methods for computing withholding:

- Percentage Computation Method. See page 20.
- Annualized Wage Method. See page 21.
- Wage Bracket Method. See page 22.

The income tax withholding amounts in the withholding tables are rounded to the nearest whole dollar. If you use the

Income Subject to Withholding (continued)

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.
- **Semimonthly 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 twice-monthly reporting period. The first period begins on the 1st of the month and ends on the 15th of the month, with payment due by the 20th of the same month. The second period begins on the 16th of the month and ends on the last day of the month, with payment due by the 5th of the following month. (See the *Semimonthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Quarterly Filers.** Employers who withhold \$750 or less each quarter and farmers who are required to file with the Idaho Department of Labor pay the withholding on the last day of the month following the end of the quarter. (See the *Quarterly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Annual Filers.** Farmers who aren't required to file with the Idaho Department of Labor and employers who owe less than \$750 annually pay the withholding on or before January 31. (See the *Annual Payment Due Date Table* below.) Any payments made throughout the year must be reconciled on Form 967.

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

Payment Due Date Tables

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

Monthly

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

Semimonthly

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

Quarterly

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

Annual

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

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

Use the following charts 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

Payment Information (continued)

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

Semimonthly 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 15	01/15	01/15	Jan
January 16 - January 31	01/31	01/31	Jan
February 1 - February 15	02/15	02/15	Feb
February 16 - February 28	02/28	02/28	Feb
March 1 - March 15	03/15	03/15	Mar
March 16 - March 31	03/31	03/31	Mar
April 1 - April 15	04/15	04/15	Apr
April 16 - April 30	04/30	04/30	Apr
May 1 - May 15	05/15	05/15	May
May 16 - May 31	05/31	05/31	May
June 1 - June 15	06/15	06/15	Jun
June 16 - June 30	06/30	06/30	Jun
July 1 - July 15	07/15	07/15	Jul
July 16 - July 31	07/31	07/31	Jul
August 1 - August 15	08/15	08/15	Aug
August 16 - August 31	08/31	08/31	Aug
September 1 - September 15	09/15	09/15	Sep
September 16 - September 30	09/30	09/30	Sep
October 1 - October 15	10/15	10/15	Oct
October 16 - October 31	10/31	10/31	Oct
November 1 - November 15	11/15	11/15	Nov
November 16 - November 30	11/30	11/30	Nov
December 1 - December 15	12/15	12/15	Dec
December 16 - December 31	12/31	12/31	Dec

Quarterly Tax Period Chart

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

Annual Tax Period Chart

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

How can I pay the taxes I withheld?

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

- **With ACH Debit**, you authorize how much and when the state can take money from your bank account to pay the withheld taxes. To use this *free* payment method, you must first register with our service provider. Go to our website at tax.idaho.gov/epay.

Payment Information (continued)

- **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 (208) 334-7660 in the Boise area or toll free at (800) 972-7660. You can also make a payment at any of our offices. We accept American Express, Discover, MasterCard, and Visa. If you pay with a credit/debit card, our third-party provider will charge a convenience fee.

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

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

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. 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 PERMIT NO. 002606100	IDAHO WITHHOLDING PAYMENT FROM 05/01/2016 TO 05/15/2016 TAX DUE ON OR BEFORE 05/20/2016	<input type="checkbox"/> Mailing Address Change <input type="checkbox"/> Cancel Permit	94 <small>RT0910 01/08/04</small>				
REVENUE OPERATIONS QUALITY CONTROL PO BOX 36 BOISE ID 83722-0036		Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076 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.					
I do hereby swear or affirm that this information is true and correct to the best of my knowledge <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; height: 20px; vertical-align: bottom;">Authorized Signature</td> <td style="width: 30%; height: 20px; vertical-align: bottom;">Date</td> </tr> </table>		Authorized Signature	Date	Payment Amount ·	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; height: 30px;"></td> <td style="width: 20%; text-align: center; font-size: 1.5em; font-weight: bold;">00</td> </tr> </table>		00
Authorized Signature	Date						
	00						
1002606100 1002606100 REVE 09 0516 B 94 7							

Payment Information (continued)

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/piest.

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

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

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

What kind of withholding payment records should I keep?

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

Form W-2

How do I complete a Form W-2?

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

How do I correct a Form W-2?

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

SAMPLE FORM W-2:

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

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

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

Box 15 — Employer's state ID number. For Idaho, this is the 9-digit account/permit number issued by the Idaho State Tax Commission. (Don't include the "-W" or "-09" at the end of the account number and don't enter "applied for.")

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

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

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

Information Returns

What are information returns?

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

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

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

- **Online.** File the returns through our website at tax.idaho.gov. If you withheld Idaho income tax, you must include Form 967 in your uploaded file.
- 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

What is the 1099 Combined Federal/State Filing Program?

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

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

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

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

Filing Information

What are my filing requirements?

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

Who must file Form 967?

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

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

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

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

How do I reconcile my income tax withholding?

Make sure these balance:

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

If you can't balance the above:

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

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

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

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

Do I need to sign Form 967?

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

Filing Information (continued)

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

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

How do I file my returns?

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

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

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 and W-2s are due by the last day of *January*.
- Your 1099s are due by the last day of *February*.

Read more about filing due dates and requirements at tax.idaho.gov/i-2002.cfm

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 filing due date. 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. If you filed electronically and have more than 20 W-2s, contact the Tax Commission to discuss filing options.

Check the "Amended" box on the Form 967 and send the corrected forms to:

Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

Filing Information (continued)

Example of Form 967

967 IDAHO ANNUAL WITHHOLDING REPORT

0 R0967A 07-19-2017

AMENDED

ACCOUNT NO. 002838284

TAX YEAR 2018

DUE ON OR BEFORE 01/31/2019

Mailing address change

Cancel account

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

ANNUAL WITHHOLDING ACCT PO BOX 36 BOISE ID 83722-0036

Wages and Withholding

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

State use only box with lines for additional information.

- 3. Total tax paid for calendar year 2018
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)
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 line 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 and Date fields.



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 at the end of this document will help you decide how much to set aside to pay your income tax. Determine the taxable income you receive each month, then use the monthly table to decide how much tax you will owe. Idaho doesn't require estimated tax payments from individuals; however, you can file a voluntary estimated tax payment using Form 51.

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

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

Substitute Forms and Instructions

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

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

Can I use federal Form W-3 instead of Form 967?

No. Form W-3 isn't a substitute for the Form 967, *Idaho Annual Withholding Report*.

Computing the Amount of Idaho Income Tax Withholding

Use this reference on the following pages:

Idaho Child Tax Credit Allowance Table	
<i>Payroll Period</i>	<i>One Withholding Allowance</i>
Weekly	\$ 56.92
Biweekly	\$113.85
Semimonthly	\$123.33
Monthly	\$246.67
Annual	\$2,960
Daily/Misc.	\$ 11.38 <i>(each day)</i>

Percentage Computation Method

The Idaho withholding allowances used in the percentage computation method are the number of children who qualify for the Idaho Child Tax Credit. This number is reported on line 1 of the Form ID W-4.

Married or Single - no withholding allowances:

Using the employee's taxable wages, compute the amount to withhold from the correct table on pages 23-25 for your payroll period.

Married or Single - 1 or more withholding allowances:

Multiply the number of Idaho allowances claimed on line 1 of the Form ID W-4 by the allowance value for the payroll period (see *Idaho Child Tax Credit Allowance Table*). Subtract this amount from the employee's taxable wages. Use the result to compute the amount to withhold using the correct table on pages 23-25 for your payroll period.

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

Example: An unmarried employee is paid \$1,212 biweekly and claims four Idaho withholding allowances on the W-4. Using the percentage method, compute the withholding as follows:

1. Total wage payment	\$ 1,212
2. One allowance (from the <i>ICTCAT</i>)	\$ 113.85
3. Idaho allowances claimed on W-4	4
4. Multiply line 2 by line 3	\$ 455.40
5. Amount subject to withholding (subtract total allowances, line 4, from wages, line 1)	\$ 756.60
6. Tax to be withheld (tables from pages 23-25) (\$10 plus 6.625% of the amount over \$751) <i>Remember to round</i>	\$ 10

See the Idaho Child Tax Credit Allowance Table (ICTCAT) on page 19.

Note: Employees should use the Form ID W-4 to estimate their Idaho allowances and any extra state withholding (see example in the appendix).

Computing the Amount of Idaho Income Tax Withholding (continued)

Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the Idaho Child Tax Credit allowances 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 \$1,000 per week and claims four Idaho withholding allowances on his Form W-4. Compute the amount of withholding using the following steps:

1. Total annual wages (\$1,000 x 52 weeks).....	\$52,000
2. One annual allowance (from <i>ICTCAT</i>)	\$ 2,960
3. Idaho allowance(s) claimed on W-4	4
4. Multiply line 2 by line 3	\$ 11,840
5. Amount subject to withholding (line 1 – line 4).....	\$40,160
6. Tax from annual table (page 23) (\$545 plus 6.625% of the amount over \$39,038) <i>Remember to round</i>	\$ 619
7. Amount to be withheld each week (\$619 divided by 52) <i>Remember to round</i>	\$ 12

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 6.925 percent of the payment for Idaho taxes.

See the Idaho Child Tax Credit Allowance Table (ICTCAT) on page 19.

Note: Employees should use the Form ID W-4 to estimate their Idaho allowances and any extra state withholding (see example in the appendix).

Wage Bracket Method

The Idaho withholding allowances used in the wage bracket method are the number of children who qualify for the Idaho Child Tax Credit. This number is reported on line 1 of the Form ID W-4.

Married or Single - no withholding allowances:

Find the correct table (starting on page 26) for the payroll period. Using the employee's taxable wages, find the amount to withhold.

Married - 1 or more withholding allowances:

Find the correct table (starting on page 26) for the payroll period. Using the employee's taxable wages, find the amount to withhold.

Single - 1 or more withholding allowances:

Find the correct table (starting on page 26) for the payroll period. Using the employee's taxable wages, find the amount to withhold.

If the employee hasn't provided you with an ID W-4 (or updated Form W-4 with an Idaho allowance number), continue to use the number of allowances on the existing Form W-4.

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 *Idaho Child Tax Credit Allowance Table*.
2. Subtract the result from the gross wages to get the adjusted gross wages.
3. Use the adjusted gross wages and the column for 10 allowances to determine the withholding amount.

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

See the Idaho Child Tax Credit Allowance Table (ICTCAT) on page 19.

Note: Employees should use the Form ID W-4 to estimate their Idaho allowances and any extra state withholding (see example in the appendix).

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 allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$12,000	\$0.00
	\$12,000		\$13,504	1.125% of the amount over \$12,000
	\$13,504		\$15,008	\$17 plus 3.125% of the amount over \$13,504
	\$15,008		\$16,511	\$64 plus 3.625% of the amount over \$15,008
	\$16,511		\$18,015	\$118 plus 4.625% of the amount over \$16,511
	\$18,015		\$19,519	\$188 plus 5.625% of the amount over \$18,015
	\$19,519		\$23,279	\$273 plus 6.625% of the amount over \$19,519
\$23,279			\$522 plus 6.925% of the amount over \$23,279	
Married Persons				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and	Less than		
\$1		\$24,000	\$0.00	
\$24,000		\$27,008	1.125% of the amount over \$24,000	
\$27,008		\$30,016	\$34 plus 3.125% of the amount over \$27,008	
\$30,016		\$33,022	\$128 plus 3.625% of the amount over \$30,016	
\$33,022		\$36,030	\$237 plus 4.625% of the amount over \$33,022	
\$36,030		\$39,038	\$376 plus 5.625% of the amount over \$36,030	
\$39,038		\$46,558	\$545 plus 6.625% of the amount over \$39,038	
\$46,558			\$1,043 plus 6.925% of the amount over \$46,558	

Daily or Miscellaneous Payroll Period	Single Persons including Head of Household			
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$46	\$0.00
	\$46		\$52	1.125% of the amount over \$46
	\$52		\$58	\$0.07 plus 3.125% of the amount over \$52
	\$58		\$64	\$0.25 plus 3.625% of the amount over \$58
	\$64		\$69	\$0.46 plus 4.625% of the amount over \$64
	\$69		\$75	\$0.73 plus 5.625% of the amount over \$69
	\$75		\$90	\$1.05 plus 6.625% of the amount over \$75
\$90			\$2.01 plus 6.925% of the amount over \$90	
Married Persons				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and	Less than		
\$1		\$92	\$0.00	
\$92		\$104	1.125% of the amount over \$92	
\$104		\$115	\$0.13 plus 3.125% of the amount over \$104	
\$115		\$127	\$0.49 plus 3.625% of the amount over \$115	
\$127		\$139	\$0.91 plus 4.625% of the amount over \$127	
\$139		\$150	\$1.45 plus 5.625% of the amount over \$139	
\$150		\$179	\$2.10 plus 6.625% of the amount over \$150	
\$179			\$4.01 plus 6.925% of the amount over \$179	

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 allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$500	\$0.00
	\$500	\$563	1.125% of the amount over \$500
	\$563	\$625	\$1 plus 3.125% of the amount over \$563
	\$625	\$688	\$3 plus 3.625% of the amount over \$625
	\$688	\$751	\$5 plus 4.625% of the amount over \$688
	\$751	\$813	\$8 plus 5.625% of the amount over \$751
	\$813	\$970	\$11 plus 6.625% of the amount over \$813
\$970		\$22 plus 6.925% of the amount over \$970	
	Married Persons		
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$1,000	\$0.00	
\$1,000	\$1,125	1.125% of the amount over \$1,000	
\$1,125	\$1,251	\$1 plus 3.125% of the amount over \$1,125	
\$1,251	\$1,376	\$5 plus 3.625% of the amount over \$1,251	
\$1,376	\$1,501	\$10 plus 4.625% of the amount over \$1,376	
\$1,501	\$1,627	\$16 plus 5.625% of the amount over \$1,501	
\$1,627	\$1,940	\$23 plus 6.625% of the amount over \$1,627	
\$1,940		\$43 plus 6.925% of the amount over \$1,940	

Monthly Payroll Period	Single Persons including Head of Household		
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$1,000	\$0.00
	\$1,000	\$1,125	1.125% of the amount over \$1,000
	\$1,125	\$1,251	\$1 plus 3.125% of the amount over \$1,125
	\$1,251	\$1,376	\$5 plus 3.625% of the amount over \$1,251
	\$1,376	\$1,501	\$10 plus 4.625% of the amount over \$1,376
	\$1,501	\$1,627	\$16 plus 5.625% of the amount over \$1,501
	\$1,627	\$1,940	\$23 plus 6.625% of the amount over \$1,627
\$1,940		\$43 plus 6.925% of the amount over \$1,940	
	Married Persons		
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$2,000	\$0.00	
\$2,000	\$2,251	1.125% of the amount over \$2,000	
\$2,251	\$2,501	\$3 plus 3.125% of the amount over \$2,251	
\$2,501	\$2,752	\$11 plus 3.625% of the amount over \$2,501	
\$2,752	\$3,003	\$20 plus 4.625% of the amount over \$2,752	
\$3,003	\$3,253	\$31 plus 5.625% of the amount over \$3,003	
\$3,253	\$3,880	\$45 plus 6.625% of the amount over \$3,253	
\$3,880		\$87 plus 6.925% of the amount over \$3,880	

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 allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$231		\$0.00
	\$231	\$260	1.125% of the amount over	\$231
	\$260	\$289	\$0 plus 3.125% of the amount over	\$260
	\$289	\$318	\$1 plus 3.625% of the amount over	\$289
	\$318	\$346	\$2 plus 4.625% of the amount over	\$318
	\$346	\$375	\$4 plus 5.625% of the amount over	\$346
	\$375	\$448	\$5 plus 6.625% of the amount over	\$375
\$448		\$10 plus 6.925% of the amount over	\$448	
Married Persons				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and Less than			
\$1	\$462		\$0.00	
\$462	\$519	1.125% of the amount over	\$462	
\$519	\$577	\$1 plus 3.125% of the amount over	\$519	
\$577	\$635	\$2 plus 3.625% of the amount over	\$577	
\$635	\$693	\$5 plus 4.625% of the amount over	\$635	
\$693	\$751	\$7 plus 5.625% of the amount over	\$693	
\$751	\$895	\$10 plus 6.625% of the amount over	\$751	
\$895		\$20 plus 6.925% of the amount over	\$895	

Biweekly Payroll Period	Single Persons including Head of Household			
	If wages after subtracting allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$462		\$0.00
	\$462	\$519	1.125% of the amount over	\$462
	\$519	\$577	\$1 plus 3.125% of the amount over	\$519
	\$577	\$635	\$2 plus 3.625% of the amount over	\$577
	\$635	\$693	\$5 plus 4.625% of the amount over	\$635
	\$693	\$751	\$7 plus 5.625% of the amount over	\$693
	\$751	\$895	\$10 plus 6.625% of the amount over	\$751
\$895		\$20 plus 6.925% of the amount over	\$895	
Married Persons				
If wages after subtracting Child Tax Credit allowances are:		The amount of Idaho Income tax to withhold is:		
More than	and Less than			
\$1	\$923		\$0.00	
\$923	\$1,039	1.125% of the amount over	\$923	
\$1,039	\$1,154	\$1 plus 3.125% of the amount over	\$1,039	
\$1,154	\$1,270	\$5 plus 3.625% of the amount over	\$1,154	
\$1,270	\$1,386	\$9 plus 4.625% of the amount over	\$1,270	
\$1,386	\$1,501	\$14 plus 5.625% of the amount over	\$1,386	
\$1,501	\$1,791	\$21 plus 6.625% of the amount over	\$1,501	
\$1,791		\$40 plus 6.925% of the amount over	\$1,791	

Table for Wage Bracket Method of Withholding

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

Single Persons including Head of household		And the number of child tax credit allowances is -										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are -	But less than	The amount of income tax to be withheld is -										
	\$	0	1	2	3	4	5	6	7	8	9	10
12,000	12,000	0	0	0	0	0	0	0	0	0	0	0
12,000	12,600	3	0	0	0	0	0	0	0	0	0	0
12,600	13,200	10	0	0	0	0	0	0	0	0	0	0
13,200	13,800	17	0	0	0	0	0	0	0	0	0	0
13,800	14,400	36	0	0	0	0	0	0	0	0	0	0
14,400	15,000	54	0	0	0	0	0	0	0	0	0	0
15,000	15,600	75	4	0	0	0	0	0	0	0	0	0
15,600	16,200	96	11	0	0	0	0	0	0	0	0	0
16,200	16,800	118	18	0	0	0	0	0	0	0	0	0
16,800	17,400	145	37	0	0	0	0	0	0	0	0	0
17,400	18,000	173	56	0	0	0	0	0	0	0	0	0
18,000	18,600	204	76	4	0	0	0	0	0	0	0	0
18,600	19,200	238	98	11	0	0	0	0	0	0	0	0
19,200	19,800	272	119	19	0	0	0	0	0	0	0	0
19,800	20,400	311	147	38	0	0	0	0	0	0	0	0
20,400	21,000	351	175	57	0	0	0	0	0	0	0	0
21,000	21,600	391	206	77	5	0	0	0	0	0	0	0
21,600	22,200	431	240	99	11	0	0	0	0	0	0	0
22,200	22,800	470	274	121	21	0	0	0	0	0	0	0
22,800	23,400	510	314	149	39	0	0	0	0	0	0	0
23,400	24,000	551	354	177	58	0	0	0	0	0	0	0
24,000	24,600	593	394	209	79	5	0	0	0	0	0	0
24,600	25,200	634	433	242	101	12	0	0	0	0	0	0
25,200	25,800	676	473	277	123	22	0	0	0	0	0	0
25,800	26,400	717	513	317	151	41	0	0	0	0	0	0
26,400	27,000	759	554	357	179	59	0	0	0	0	0	0
27,000	27,600	800	595	396	211	80	6	0	0	0	0	0
27,600	28,200	842	637	436	245	102	12	0	0	0	0	0
28,200	28,800	884	679	476	280	125	23	0	0	0	0	0
28,800	29,400	925	720	516	319	153	42	0	0	0	0	0
29,400	30,000	967	762	557	359	180	61	0	0	0	0	0
30,000	30,600	1,008	803	598	399	213	82	6	0	0	0	0
30,600	31,200	1,050	845	640	439	247	104	13	0	0	0	0
31,200	31,800	1,091	886	681	478	282	127	24	0	0	0	0
31,800	32,400	1,133	928	723	518	322	154	43	0	0	0	0
32,400	33,000	1,174	969	764	559	362	182	62	0	0	0	0
33,000	33,600	1,216	1,011	806	601	402	215	83	7	0	0	0
33,600	34,200	1,258	1,053	848	643	441	249	105	13	0	0	0
34,200	34,800	1,299	1,094	889	684	481	285	129	26	0	0	0
34,800	35,400	1,341	1,136	931	726	521	325	156	44	0	0	0
35,400	36,000	1,382	1,177	972	767	562	364	184	63	0	0	0
36,000	36,600	1,424	1,219	1,014	809	604	404	218	85	7	0	0
36,600	37,200	1,465	1,260	1,055	850	645	444	251	106	14	0	0
37,200	37,800	1,507	1,302	1,097	892	687	484	288	130	27	0	0
37,800	38,400	1,548	1,343	1,138	933	728	523	327	158	46	0	0
38,400	39,000	1,590	1,385	1,180	975	770	565	367	186	64	1	0
39,000	39,600	1,631	1,426	1,221	1,017	812	607	407	220	86	7	0
39,600	40,200	1,673	1,468	1,263	1,058	853	648	447	254	108	14	0
40,200	40,800	1,715	1,510	1,305	1,100	895	690	486	290	132	28	0

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

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

40,800	41,400	1,756	1551	1346	1141	936	731	526	330	160	47	0
41,400	42,000	1,798	1593	1388	1183	978	773	568	370	188	66	1
42,000	42,600	1,839	1634	1429	1224	1019	814	609	410	222	88	8
42,600	43,200	1,881	1676	1471	1266	1061	856	651	449	256	109	15
43,200	43,800	1,922	1717	1512	1307	1102	897	692	489	293	134	29
43,800	44,400	1,964	1759	1554	1349	1144	939	734	529	333	162	48
44,400	45,000	2,005	1800	1595	1390	1185	981	776	571	372	191	67
45,000	45,600	2,047	1842	1637	1432	1227	1022	817	612	412	224	89
45,600	46,200	2,089	1884	1679	1474	1269	1064	859	654	452	258	111
46,200	46,800	2,130	1925	1720	1515	1310	1105	900	695	492	296	136
46,800	47,400	2,172	1967	1762	1557	1352	1147	942	737	532	335	164
47,400	48,000	2,213	2008	1803	1598	1393	1188	983	778	573	375	193
48,000	48,600	2,255	2050	1845	1640	1435	1230	1025	820	615	415	227
48,600	49,200	2,296	2091	1886	1681	1476	1271	1066	861	656	455	260
49,200	49,800	2,338	2133	1928	1723	1518	1313	1108	903	698	494	298
49,800	50,400	2,379	2174	1969	1764	1559	1354	1149	944	740	535	338
50,400	51,000	2,421	2216	2011	1806	1601	1396	1191	986	781	576	378
51,000	51,600	2,462	2257	2052	1848	1643	1438	1233	1028	823	618	417
51,600	52,200	2,504	2299	2094	1889	1684	1479	1274	1069	864	659	457
52,200	52,800	2,546	2341	2136	1931	1726	1521	1316	1111	906	701	497
52,800	53,400	2,587	2382	2177	1972	1767	1562	1357	1152	947	742	537
53,400	54,000	2,629	2424	2219	2014	1809	1604	1399	1194	989	784	579
54,000	54,600	2,670	2465	2260	2055	1850	1645	1440	1235	1030	825	620
54,600	55,200	2,712	2507	2302	2097	1892	1687	1482	1277	1072	867	662
55,200	55,800	2,753	2548	2343	2138	1933	1728	1523	1318	1113	908	704
55,800	56,400	2,795	2590	2385	2180	1975	1770	1565	1360	1155	950	745
56,400	57,000	2,836	2631	2426	2221	2016	1812	1607	1402	1197	992	787
57,000	57,600	2,878	2673	2468	2263	2058	1853	1648	1443	1238	1033	828
57,600	58,200	2,920	2715	2510	2305	2100	1895	1690	1485	1280	1075	870
58,200	58,800	2,961	2756	2551	2346	2141	1936	1731	1526	1321	1116	911
58,800	59,400	3,003	2798	2593	2388	2183	1978	1773	1568	1363	1158	953
59,400	60,000	3,044	2839	2634	2429	2224	2019	1814	1609	1404	1199	994
60,000	60,600	3,086	2881	2676	2471	2266	2061	1856	1651	1446	1241	1036
60,600	61,200	3,127	2922	2717	2512	2307	2102	1897	1692	1487	1282	1077
61,200	61,800	3,169	2964	2759	2554	2349	2144	1939	1734	1529	1324	1119
61,800	62,400	3,210	3005	2800	2595	2390	2185	1980	1775	1571	1366	1161
62,400	63,000	3,252	3047	2842	2637	2432	2227	2022	1817	1612	1407	1202
63,000	63,600	3,293	3088	2883	2679	2474	2269	2064	1859	1654	1449	1244
63,600	64,200	3,335	3130	2925	2720	2515	2310	2105	1900	1695	1490	1285
64,200	64,800	3,377	3172	2967	2762	2557	2352	2147	1942	1737	1532	1327
64,800	65,400	3,418	3213	3008	2803	2598	2393	2188	1983	1778	1573	1368
65,400	66,000	3,460	3255	3050	2845	2640	2435	2230	2025	1820	1615	1410
66,000	66,600	3,501	3296	3091	2886	2681	2476	2271	2066	1861	1656	1451
66,600	67,200	3,543	3338	3133	2928	2723	2518	2313	2108	1903	1698	1493
67,200	67,800	3,584	3379	3174	2969	2764	2559	2354	2149	1944	1739	1535
67,800	68,400	3,626	3421	3216	3011	2806	2601	2396	2191	1986	1781	1576
68,400	69,000	3,667	3462	3257	3052	2847	2643	2438	2233	2028	1823	1618
69,000	69,600	3,709	3504	3299	3094	2889	2684	2479	2274	2069	1864	1659
69,600	70,200	3,751	3546	3341	3136	2931	2726	2521	2316	2111	1906	1701
70,200	70,800	3,792	3587	3382	3177	2972	2767	2562	2357	2152	1947	1742
70,800	71,400	3,834	3629	3424	3219	3014	2809	2604	2399	2194	1989	1784
71,400	72,000	3,875	3670	3465	3260	3055	2850	2645	2440	2235	2030	1825
72,000	72,600	3,917	3712	3507	3302	3097	2892	2687	2482	2277	2072	1867

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

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

Single Persons including Head of household		And the number of child tax credit allowances is -										
		0	1	2	3	4	5	6	7	8	9	10
\$	At least	The amount of income tax to be withheld is-										
	But less than	0	1	2	3	4	5	6	7	8	9	10
300	1,000	0	0	0	0	0	0	0	0	0	0	0
1,000	1,050	0	0	0	0	0	0	0	0	0	0	0
1,050	1,100	1	0	0	0	0	0	0	0	0	0	0
1,100	1,150	1	0	0	0	0	0	0	0	0	0	0
1,150	1,200	3	0	0	0	0	0	0	0	0	0	0
1,200	1,250	5	0	0	0	0	0	0	0	0	0	0
1,250	1,300	6	0	0	0	0	0	0	0	0	0	0
1,300	1,350	8	1	0	0	0	0	0	0	0	0	0
1,350	1,400	10	2	0	0	0	0	0	0	0	0	0
1,400	1,450	12	3	0	0	0	0	0	0	0	0	0
1,450	1,500	14	5	0	0	0	0	0	0	0	0	0
1,500	1,550	17	6	0	0	0	0	0	0	0	0	0
1,550	1,600	20	8	1	0	0	0	0	0	0	0	0
1,600	1,650	23	10	2	0	0	0	0	0	0	0	0
1,650	1,700	26	12	3	0	0	0	0	0	0	0	0
1,700	1,750	29	15	5	0	0	0	0	0	0	0	0
1,750	1,800	33	17	6	0	0	0	0	0	0	0	0
1,800	1,850	36	20	8	1	0	0	0	0	0	0	0
1,850	1,900	39	23	10	2	0	0	0	0	0	0	0
1,900	1,950	42	26	12	3	0	0	0	0	0	0	0
1,950	2,000	46	29	15	5	0	0	0	0	0	0	0
2,000	2,050	49	33	17	7	0	0	0	0	0	0	0
2,050	2,100	53	36	20	8	1	0	0	0	0	0	0
2,100	2,150	56	39	23	10	2	0	0	0	0	0	0
2,150	2,200	60	43	26	13	3	0	0	0	0	0	0
2,200	2,250	63	46	30	15	5	0	0	0	0	0	0
2,250	2,300	67	50	33	18	7	0	0	0	0	0	0
2,300	2,350	70	53	36	20	9	1	0	0	0	0	0
2,350	2,400	74	57	40	23	10	2	0	0	0	0	0
2,400	2,450	77	60	43	26	13	3	0	0	0	0	0
2,450	2,500	81	63	46	30	15	5	0	0	0	0	0
2,500	2,550	84	67	50	33	18	7	1	0	0	0	0
2,550	2,600	87	70	53	37	21	9	1	0	0	0	0
2,600	2,650	91	74	57	40	23	11	2	0	0	0	0
2,650	2,700	94	77	60	43	27	13	3	0	0	0	0
2,700	2,750	98	81	64	47	30	15	5	0	0	0	0
2,750	2,800	101	84	67	50	33	18	7	1	0	0	0
2,800	2,850	105	88	71	54	37	21	9	1	0	0	0
2,850	2,900	108	91	74	57	40	24	11	2	0	0	0
2,900	2,950	112	95	78	60	43	27	13	3	0	0	0
2,950	3,000	115	98	81	64	47	30	15	5	0	0	0
3,000	3,050	119	102	84	67	50	34	18	7	1	0	0
3,050	3,100	122	105	88	71	54	37	21	9	1	0	0
3,100	3,150	126	108	91	74	57	40	24	11	2	0	0
3,150	3,200	129	112	95	78	61	44	27	13	3	0	0
3,200	3,250	132	115	98	81	64	47	31	16	5	0	0
3,250	3,300	136	119	102	85	68	51	34	18	7	1	0
3,300	3,350	139	122	105	88	71	54	37	21	9	1	0
3,350	3,400	143	126	109	92	75	57	40	24	11	2	0

MONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

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

3,400	3,450	146	129	112	95	78	61	44	27	13	4	0
3,450	3,500	150	133	116	99	81	64	47	31	16	5	0
3,500	3,550	153	136	119	102	85	68	51	34	18	7	1
3,550	3,600	157	140	123	105	88	71	54	37	21	9	1
3,600	3,650	160	143	126	109	92	75	58	41	24	11	2
3,650	3,700	164	147	129	112	95	78	61	44	28	14	4
3,700	3,750	167	150	133	116	99	82	65	48	31	16	6
3,750	3,800	171	153	136	119	102	85	68	51	34	19	7
3,800	3,850	174	157	140	123	106	89	72	54	38	21	9
3,850	3,900	177	160	143	126	109	92	75	58	41	25	11
3,900	3,950	181	164	147	130	113	96	78	61	44	28	14
3,950	4,000	184	167	150	133	116	99	82	65	48	31	16
4,000	4,050	188	171	154	137	120	102	85	68	51	35	19
4,050	4,100	191	174	157	140	123	106	89	72	55	38	22
4,100	4,150	195	178	161	144	126	109	92	75	58	41	25
4,150	4,200	198	181	164	147	130	113	96	79	62	45	28
4,200	4,250	202	185	168	150	133	116	99	82	65	48	31
4,250	4,300	205	188	171	154	137	120	103	86	69	51	35
4,300	4,350	209	192	174	157	140	123	106	89	72	55	38
4,350	4,400	212	195	178	161	144	127	110	93	75	58	41
4,400	4,450	216	198	181	164	147	130	113	96	79	62	45
4,450	4,500	219	202	185	168	151	134	117	99	82	65	48
4,500	4,550	222	205	188	171	154	137	120	103	86	69	52
4,550	4,600	226	209	192	175	158	141	123	106	89	72	55
4,600	4,650	229	212	195	178	161	144	127	110	93	76	59
4,650	4,700	233	216	199	182	165	147	130	113	96	79	62
4,700	4,750	236	219	202	185	168	151	134	117	100	83	66
4,750	4,800	240	223	206	189	171	154	137	120	103	86	69
4,800	4,850	243	226	209	192	175	158	141	124	107	90	72
4,850	4,900	247	230	213	195	178	161	144	127	110	93	76
4,900	4,950	250	233	216	199	182	165	148	131	114	96	79
4,950	5,000	254	237	219	202	185	168	151	134	117	100	83
5,000	5,050	257	240	223	206	189	172	155	138	120	103	86
5,050	5,100	261	243	226	209	192	175	158	141	124	107	90
5,100	5,150	264	247	230	213	196	179	162	144	127	110	93
5,150	5,200	268	250	233	216	199	182	165	148	131	114	97
5,200	5,250	271	254	237	220	203	186	168	151	134	117	100
5,250	5,300	274	257	240	223	206	189	172	155	138	121	104
5,300	5,350	278	261	244	227	210	192	175	158	141	124	107
5,350	5,400	281	264	247	230	213	196	179	162	145	128	111
5,400	5,450	285	268	251	234	216	199	182	165	148	131	114
5,450	5,500	288	271	254	237	220	203	186	169	152	135	117
5,500	5,550	292	275	258	240	223	206	189	172	155	138	121
5,550	5,600	295	278	261	244	227	210	193	176	159	141	124
5,600	5,650	299	282	265	247	230	213	196	179	162	145	128
5,650	5,700	302	285	268	251	234	217	200	183	165	148	131
5,700	5,750	306	289	271	254	237	220	203	186	169	152	135
5,750	5,800	309	292	275	258	241	224	207	189	172	155	138
5,800	5,850	313	295	278	261	244	227	210	193	176	159	142
5,850	5,900	316	299	282	265	248	231	213	196	179	162	145
5,900	5,950	319	302	285	268	251	234	217	200	183	166	149

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		And the number of child tax credit allowances is -										
		0	1	2	3	4	5	6	7	8	9	10
\$	At least	The amount of income tax to be withheld is-										
	But less than	0	1	2	3	4	5	6	7	8	9	10
130	500	0	0	0	0	0	0	0	0	0	0	0
500	525	0	0	0	0	0	0	0	0	0	0	0
525	550	0	0	0	0	0	0	0	0	0	0	0
550	575	1	0	0	0	0	0	0	0	0	0	0
575	600	1	0	0	0	0	0	0	0	0	0	0
600	625	2	0	0	0	0	0	0	0	0	0	0
625	650	3	0	0	0	0	0	0	0	0	0	0
650	675	4	0	0	0	0	0	0	0	0	0	0
675	700	5	1	0	0	0	0	0	0	0	0	0
700	725	6	2	0	0	0	0	0	0	0	0	0
725	750	7	2	0	0	0	0	0	0	0	0	0
750	775	8	3	0	0	0	0	0	0	0	0	0
775	800	10	4	0	0	0	0	0	0	0	0	0
800	825	11	5	1	0	0	0	0	0	0	0	0
825	850	13	6	2	0	0	0	0	0	0	0	0
850	875	15	7	2	0	0	0	0	0	0	0	0
875	900	16	9	3	0	0	0	0	0	0	0	0
900	925	18	10	4	0	0	0	0	0	0	0	0
925	950	20	11	5	1	0	0	0	0	0	0	0
950	975	21	13	6	2	0	0	0	0	0	0	0
975	1,000	23	15	7	2	0	0	0	0	0	0	0
1,000	1,025	25	16	9	3	0	0	0	0	0	0	0
1,025	1,050	26	18	10	4	0	0	0	0	0	0	0
1,050	1,075	28	20	12	5	1	0	0	0	0	0	0
1,075	1,100	30	21	13	6	2	0	0	0	0	0	0
1,100	1,125	32	23	15	7	2	0	0	0	0	0	0
1,125	1,150	33	25	16	9	3	0	0	0	0	0	0
1,150	1,175	35	27	18	10	4	1	0	0	0	0	0
1,175	1,200	37	28	20	12	5	1	0	0	0	0	0
1,200	1,225	39	30	21	13	6	2	0	0	0	0	0
1,225	1,250	40	32	23	15	8	3	0	0	0	0	0
1,250	1,275	42	33	25	17	9	3	0	0	0	0	0
1,275	1,300	44	35	27	18	10	4	1	0	0	0	0
1,300	1,325	45	37	28	20	12	5	1	0	0	0	0
1,325	1,350	47	39	30	22	13	6	2	0	0	0	0
1,350	1,375	49	40	32	23	15	8	3	0	0	0	0
1,375	1,400	51	42	34	25	17	9	3	0	0	0	0
1,400	1,425	52	44	35	27	18	10	4	0	0	0	0
1,425	1,450	54	46	37	28	20	12	5	1	0	0	0
1,450	1,475	56	47	39	30	22	14	7	2	0	0	0
1,475	1,500	58	49	40	32	15	8	3	0	0	0	0
1,500	1,525	59	51	42	34	25	17	9	4	0	0	0
1,525	1,550	61	52	44	35	27	18	10	4	0	0	0
1,550	1,575	63	54	46	37	29	20	12	5	1	0	0
1,575	1,600	65	56	47	39	30	22	14	7	2	0	0
1,600	1,625	66	58	49	41	32	24	15	8	3	0	0
1,625	1,650	68	59	51	42	34	25	17	9	4	0	0
1,650	1,675	70	61	53	44	36	27	19	11	4	1	0
1,675	1,700	71	63	54	46	37	29	20	12	5	1	0

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

Table for Wage Bracket Method of Withholding

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

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

Single Persons including Head of household		And the number of child tax credit allowances is -																					
		0	1	2	3	4	5	6	7	8	9	10											
1 At least \$	But less than \$	The amount of income tax to be withheld is-																					
		0	1	2	3	4	5	6	7	8	9	10											
50	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	64	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	66	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	68	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	71	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	73	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	75	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	78	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	80	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	82	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	85	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	87	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	89	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	92	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	94	2	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	96	3	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	98	3	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103	101	3	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	103	3	2	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	105	3	2	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	108	3	2	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	110	4	3	3	2	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	112	4	3	3	2	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	115	4	3	3	2	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
119	117	4	4	3	2	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
122	119	4	4	3	2	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
124	122	4	4	3	2	2	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
126	124	4	4	4	3	2	2	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
128	126	5	4	3	2	2	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0
131	128	5	4	3	2	2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0
133	131	5	4	3	2	2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0
135	133	5	4	4	3	2	2	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0	0
138	135	5	4	4	3	2	2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0
140	138	5	4	4	3	2	2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0
142	140	6	5	4	3	2	2	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0	0
145	142	6	5	4	3	2	2	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
147	145	6	5	4	3	2	2	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0	0
149	147	6	5	4	3	2	2	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	0
152	149	6	5	4	3	2	2	1	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1
154	152	7	6	5	4	3	2	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1
156	154	7	6	5	4	3	2	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1
158	156	7	6	5	4	3	2	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1
161	158	7	6	5	4	3	2	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1
158	161	7	6	5	4	3	2	2	1	1	1	1	1	1	2	2	1	1	1	1	1	1	1

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

Table for Wage Bracket Method of Withholding

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

161	163	7	6	5	5	4	3	2	2	1	0	0
163	165	7	6	6	5	4	3	2	2	1	0	0
165	168	8	7	6	5	4	3	2	3	1	0	0
168	170	8	7	6	5	4	4	3	3	1	0	0
170	172	8	7	6	5	5	4	3	3	1	0	0
172	175	8	7	6	5	5	4	3	3	2	1	0
175	177	8	7	6	6	5	4	3	3	2	1	0
177	179	8	7	7	6	5	4	3	3	2	1	0
179	182	8	8	7	6	5	4	3	4	2	1	0
182	184	8	8	7	6	5	5	4	4	2	1	1
184	186	9	8	7	6	5	5	4	4	2	1	1
186	188	9	8	7	6	6	5	4	4	2	2	1
188	191	9	8	7	7	6	5	4	4	3	2	1
191	193	9	8	8	7	6	5	4	4	3	2	1
193	195	9	8	8	7	6	5	4	5	3	2	1
195	198	9	9	8	7	6	5	4	5	3	2	2
198	200	10	9	8	7	6	6	5	5	3	2	2
200	202	10	9	8	7	7	6	5	5	3	2	2
202	205	10	9	8	8	7	6	5	5	3	2	2
205	207	10	9	8	8	7	6	5	5	4	3	2
207	209	10	9	9	8	7	6	5	5	4	3	2
209	212	10	10	9	8	7	6	6	6	4	3	2
212	214	11	10	9	8	7	7	6	6	4	3	3
214	216	11	10	9	8	8	7	6	6	4	3	3
216	218	11	10	9	8	8	7	6	6	5	4	3
218	221	11	10	9	9	8	7	6	6	5	4	3
221	223	11	10	10	9	8	7	6	6	5	4	3
223	225	11	11	10	9	8	7	7	7	5	4	3
225	228	11	11	10	9	8	8	7	7	5	4	3
228	230	12	11	10	9	9	8	7	7	5	4	4
230	232	12	11	10	9	9	8	7	7	6	5	4
232	235	12	11	10	10	9	8	7	7	6	5	4
235	237	12	11	11	10	9	8	7	7	6	5	4
237	239	12	12	11	10	9	8	8	7	6	5	4
239	242	12	12	11	10	9	9	8	8	6	5	5
242	244	13	12	11	10	9	9	8	8	6	6	5
244	246	13	12	11	10	10	9	8	8	6	6	5
246	248	13	12	11	11	10	9	8	8	6	6	5
248	251	13	12	11	11	10	9	8	8	7	6	5
251	253	13	12	12	11	10	9	8	8	7	6	5
253	255	13	12	12	11	10	9	9	9	7	6	6
255	258	14	13	12	11	10	10	9	9	7	6	6
258	260	14	13	12	11	11	10	9	9	7	6	6
260	262	14	13	12	12	11	10	9	9	8	7	6
262	265	14	13	12	12	11	10	9	9	8	7	6
265	267	14	13	13	12	11	10	9	9	8	7	6
267	269	14	14	13	12	11	10	10	10	8	7	6
269	272	15	14	13	12	11	11	10	10	8	7	6
272	274	15	14	13	13	12	11	10	10	8	7	7

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

Table for Wage Bracket Method of Withholding

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

Married Persons		And the number of child tax credit allowances is -										
		The amount of income tax to be withheld is-										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are-	But less than											
At least		0	1	2	3	4	5	6	7	8	9	10
\$	1	0	0	0	0	0	0	0	0	0	0	0
	\$24,000	3	0	0	0	0	0	0	0	0	0	0
	24,000	10	0	0	0	0	0	0	0	0	0	0
	25,200	17	0	0	0	0	0	0	0	0	0	0
	25,800	24	0	0	0	0	0	0	0	0	0	0
	26,400	30	0	0	0	0	0	0	0	0	0	0
	27,000	43	4	0	0	0	0	0	0	0	0	0
	27,600	62	11	0	0	0	0	0	0	0	0	0
	28,200	81	17	0	0	0	0	0	0	0	0	0
	28,800	99	24	0	0	0	0	0	0	0	0	0
	29,400	118	31	0	0	0	0	0	0	0	0	0
	30,000	138	44	4	0	0	0	0	0	0	0	0
	30,600	160	63	11	0	0	0	0	0	0	0	0
	31,200	182	82	18	0	0	0	0	0	0	0	0
	31,800	204	101	25	0	0	0	0	0	0	0	0
	32,400	225	119	31	0	0	0	0	0	0	0	0
	33,000	250	140	46	5	0	0	0	0	0	0	0
	33,600	278	161	64	11	0	0	0	0	0	0	0
	34,200	305	183	83	18	0	0	0	0	0	0	0
	34,800	333	205	102	25	0	0	0	0	0	0	0
	35,400	361	227	121	32	0	0	0	0	0	0	0
	36,000	391	252	141	47	5	0	0	0	0	0	0
	36,600	425	279	163	66	12	0	0	0	0	0	0
	37,200	459	307	185	84	19	0	0	0	0	0	0
	37,800	492	335	206	103	25	0	0	0	0	0	0
	38,400	526	363	228	122	32	0	0	0	0	0	0
	39,000	562	393	254	143	48	6	0	0	0	0	0
	39,600	602	427	281	164	67	12	0	0	0	0	0
	40,200	642	461	309	186	86	19	0	0	0	0	0
	40,800	682	495	337	208	104	26	0	0	0	0	0
	41,400	721	528	365	230	123	33	0	0	0	0	0
	42,000	761	565	396	255	144	49	6	0	0	0	0
	42,600	801	605	429	283	166	68	13	0	0	0	0
	43,200	841	645	463	311	188	87	20	0	0	0	0
	43,800	880	684	497	339	209	106	26	0	0	0	0
	44,400	920	724	531	366	231	124	33	0	0	0	0
	45,000	960	764	568	398	257	146	41	7	0	0	0
	45,600	1000	804	607	432	285	167	49	13	0	0	0
	46,200	1039	843	647	465	313	189	57	19	0	0	0
	46,800	1081	883	687	499	341	211	65	26	0	0	0
	47,400	1122	923	727	533	368	233	73	33	0	0	0
	48,000	1164	963	766	570	400	259	81	40	7	0	0
	48,600	1205	1002	806	610	434	287	89	47	14	0	0
	49,200	1247	1042	846	650	468	315	97	54	20	0	0
	49,800	1288	1083	886	690	501	342	105	61	27	0	0
	50,400	1330	1125	925	729	535	370	113	68	34	1	0
	51,000	1371	1166	965	769	573	402	121	75	41	7	0
	51,600	1413	1208	1005	809	613	436	129	82	48	14	0
	52,200	1454	1250	1045	849	652	470	137	89	55	21	0

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

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

52,800	53,400	1291	1086	888	692	504	344	214	109	28	0
53,400	54,000	1333	1128	928	732	537	372	235	128	36	1
54,000	54,600	1374	1169	968	772	576	405	263	150	54	8
54,600	55,200	1416	1211	1008	811	615	438	291	172	73	15
55,200	55,800	1457	1252	1047	851	655	472	318	193	92	21
55,800	56,400	1499	1294	1089	891	695	506	346	215	111	28
56,400	57,000	1540	1335	1130	931	735	540	374	237	130	37
57,000	57,600	1582	1377	1172	970	774	578	407	265	151	56
57,600	58,200	1623	1418	1213	1010	814	618	441	292	173	74
58,200	58,800	1665	1460	1255	1050	854	658	474	320	195	93
58,800	59,400	1707	1502	1297	1092	894	698	508	348	217	112
59,400	60,000	1748	1543	1338	1133	933	737	542	376	239	131
60,000	60,600	1790	1585	1380	1175	973	777	581	409	267	153
60,600	61,200	1831	1626	1421	1216	1013	817	621	443	294	175
61,200	61,800	1873	1668	1463	1258	1053	857	660	477	322	196
61,800	62,400	1914	1709	1504	1299	1094	896	700	510	350	218
62,400	63,000	1956	1751	1546	1341	1136	936	740	544	378	241
63,000	63,600	2002	1792	1587	1382	1177	976	780	584	411	268
63,600	64,200	2039	1834	1629	1424	1219	1016	819	623	445	296
64,200	64,800	2081	1876	1671	1466	1261	1056	859	663	479	324
64,800	65,400	2122	1917	1712	1507	1302	1097	899	703	513	352
65,400	66,000	2164	1959	1754	1549	1344	1139	939	743	546	380
66,000	66,600	2205	2000	1795	1590	1385	1180	978	782	586	414
66,600	67,200	2247	2042	1837	1632	1427	1222	1018	822	626	447
67,200	67,800	2288	2083	1878	1673	1468	1263	1058	862	666	481
67,800	68,400	2330	2125	1920	1715	1510	1305	1100	902	705	515
68,400	69,000	2371	2166	1961	1756	1551	1346	1141	941	745	549
69,000	69,600	2413	2208	2003	1798	1593	1388	1183	981	785	589
69,600	70,200	2454	2249	2044	1840	1635	1430	1225	1021	825	629
70,200	70,800	2496	2291	2086	1881	1676	1471	1266	1061	864	668
70,800	71,400	2538	2333	2128	1923	1718	1513	1308	1103	904	708
71,400	72,000	2579	2374	2169	1964	1759	1554	1349	1144	944	748
72,000	72,600	2621	2416	2211	2006	1801	1596	1391	1186	984	788
72,600	73,200	2662	2457	2252	2047	1842	1637	1432	1227	1023	827
73,200	73,800	2704	2499	2294	2089	1884	1679	1474	1269	1064	867
73,800	74,400	2745	2540	2335	2130	1925	1720	1515	1310	1105	907
74,400	75,000	2787	2582	2377	2172	1967	1762	1557	1352	1147	947
75,000	75,600	2828	2623	2418	2213	2008	1804	1599	1394	1189	986
75,600	76,200	2870	2665	2460	2255	2050	1845	1640	1435	1230	1026
76,200	76,800	2912	2707	2502	2297	2092	1887	1682	1477	1272	1067
76,800	77,400	2953	2748	2543	2338	2133	1928	1723	1518	1313	1108
77,400	78,000	2995	2790	2585	2380	2175	1970	1765	1560	1355	1150
78,000	78,600	3036	2831	2626	2421	2216	2011	1806	1601	1396	1191
78,600	79,200	3078	2873	2668	2463	2258	2053	1848	1643	1438	1233
79,200	79,800	3119	2914	2709	2504	2299	2094	1889	1684	1479	1274
79,800	80,400	3161	2956	2751	2546	2341	2136	1931	1726	1521	1316
80,400	81,000	3202	2997	2792	2587	2382	2177	1972	1767	1563	1358
81,000	81,600	3244	3039	2834	2629	2424	2219	2014	1809	1604	1399
81,600	82,200	3285	3080	2875	2671	2466	2261	2056	1851	1646	1441
82,200	82,800	3327	3122	2917	2712	2507	2302	2097	1892	1687	1482
82,800	83,400	3369	3164	2959	2754	2549	2344	2139	1934	1729	1524
83,400	84,000	3410	3205	3000	2795	2590	2385	2180	1975	1770	1565
84,000	84,600	3452	3247	3042	2837	2632	2427	2222	2017	1812	1607

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

Table for Wage Bracket Method of Withholding

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

Married Persons		And the number of child tax credit allowances is -															
		0	1	2	3	4	5	6	7	8	9	10					
		The amount of income tax to be withheld is-															
If the wages are-																	
At least	But less than																
\$ 390	\$2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,000	2,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,050	2,100	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,100	2,150	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,150	2,200	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,200	2,250	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,250	2,300	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,300	2,350	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,350	2,400	7	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,400	2,450	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,450	2,500	10	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,500	2,550	12	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,550	2,600	13	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0
2,600	2,650	15	7	1	0	0	0	0	0	0	0	0	0	0	0	0	0
2,650	2,700	17	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0
2,700	2,750	19	10	3	0	0	0	0	0	0	0	0	0	0	0	0	0
2,750	2,800	21	12	4	0	0	0	0	0	0	0	0	0	0	0	0	0
2,800	2,850	23	13	5	1	0	0	0	0	0	0	0	0	0	0	0	0
2,850	2,900	25	15	7	2	0	0	0	0	0	0	0	0	0	0	0	0
2,900	2,950	28	17	8	2	0	0	0	0	0	0	0	0	0	0	0	0
2,950	3,000	30	19	10	3	0	0	0	0	0	0	0	0	0	0	0	0
3,000	3,050	33	21	12	4	0	0	0	0	0	0	0	0	0	0	0	0
3,050	3,100	35	23	14	5	1	0	0	0	0	0	0	0	0	0	0	0
3,100	3,150	38	26	15	5	2	0	0	0	0	0	0	0	0	0	0	0
3,150	3,200	41	28	17	6	2	0	0	0	0	0	0	0	0	0	0	0
3,200	3,250	44	30	19	7	3	0	0	0	0	0	0	0	0	0	0	0
3,250	3,300	47	33	21	8	3	0	0	0	0	0	0	0	0	0	0	0
3,300	3,350	50	36	23	9	4	0	0	0	0	0	0	0	0	0	0	0
3,350	3,400	53	38	26	10	4	0	0	0	0	0	0	0	0	0	0	0
3,400	3,450	57	41	28	11	5	0	0	0	0	0	0	0	0	0	0	0
3,450	3,500	60	44	30	12	5	0	0	0	0	0	0	0	0	0	0	0
3,500	3,550	63	47	33	13	5	0	0	0	0	0	0	0	0	0	0	0
3,550	3,600	67	50	36	14	6	0	0	0	0	0	0	0	0	0	0	0
3,600	3,650	70	54	39	15	6	0	0	0	0	0	0	0	0	0	0	0
3,650	3,700	73	57	41	16	6	0	0	0	0	0	0	0	0	0	0	0
3,700	3,750	77	60	44	17	7	0	0	0	0	0	0	0	0	0	0	0
3,750	3,800	80	64	47	18	7	0	0	0	0	0	0	0	0	0	0	0
3,800	3,850	83	67	51	19	7	0	0	0	0	0	0	0	0	0	0	0
3,850	3,900	87	70	54	20	8	0	0	0	0	0	0	0	0	0	0	0
3,900	3,950	90	74	57	21	8	0	0	0	0	0	0	0	0	0	0	0
3,950	4,000	94	77	61	22	8	0	0	0	0	0	0	0	0	0	0	0
4,000	4,050	97	80	64	23	8	0	0	0	0	0	0	0	0	0	0	0
4,050	4,100	100	84	67	24	9	0	0	0	0	0	0	0	0	0	0	0
4,100	4,150	104	87	71	25	9	0	0	0	0	0	0	0	0	0	0	0
4,150	4,200	107	90	74	26	9	0	0	0	0	0	0	0	0	0	0	0
4,200	4,250	111	94	77	27	10	0	0	0	0	0	0	0	0	0	0	0
4,250	4,300	114	97	80	28	10	0	0	0	0	0	0	0	0	0	0	0
4,300	4,350	118	101	84	29	10	0	0	0	0	0	0	0	0	0	0	0
4,350	4,400	121	104	87	30	11	0	0	0	0	0	0	0	0	0	0	0

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

Table for Wage Bracket Method of Withholding

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

4,400	4,450	4,500	4,550	4,600	4,650	4,700	4,750	4,800	4,850	4,900	4,950	5,000	5,050	5,100	5,150	5,200	5,250	5,300	5,350	5,400	5,450	5,500	5,550	5,600	5,650	5,700	5,750	5,800	5,850	5,900	5,950	6,000	6,050	6,100	6,150	6,200	6,250	6,300	6,350	6,400	6,450	6,500	6,550	6,600	6,650	6,700	6,750	6,800	6,850	6,900					
108	111	115	118	121	125	128	132	135	139	142	146	149	153	156	160	163	166	170	173	177	180	184	187	190	194	197	201	204	208	211	215	218	222	225	229	232	235	239	242	246	249	253	256	260	263	267	270	274	277	281	284	287	291	294	298
74	77	81	84	87	91	94	98	101	105	108	112	115	118	122	125	129	132	136	139	143	146	149	153	156	160	163	167	170	174	177	181	184	187	191	194	198	201	205	208	212	215	219	222	226	229	233	236	240	243	247	250	253	257	260	264
58	61	64	68	71	74	78	81	84	88	91	94	98	101	105	108	112	115	119	122	126	129	133	136	139	143	146	150	153	157	160	164	167	171	174	178	181	184	188	191	195	198	202	205	209	212	216	219	223	226	229	233	236	240	243	247
42	45	48	51	55	58	61	65	68	71	74	78	81	84	88	91	95	98	102	105	109	112	115	119	122	126	129	133	136	140	143	147	150	154	157	160	164	167	171	174	178	181	185	188	192	195	199	202	205	209	212	216	219	223	226	
29	31	34	37	39	42	45	48	52	55	58	61	65	68	71	75	78	81	85	88	91	95	98	102	105	109	112	116	119	123	126	130	133	136	140	143	147	150	154	157	161	164	168	171	175	178	181	185	188	192	195					
18	20	22	24	27	29	31	34	37	40	42	45	48	52	55	58	62	65	68	72	75	78	82	85	88	92	95	99	102	106	109	112	116	119	123	126	130	133	137	140	144	147	151	154	157	161	164	168	171	175	178					
9	11	12	14	16	18	20	22	24	27	29	31	34	37	40	43	45	49	52	55	59	62	65	69	72	75	78	82	85	88	92	95	99	102	106	109	113	116	120	123	127	130	133	137	140	144	147	151	154	158	161					
2	3	5	6	8	9	11	13	14	16	18	20	22	25	27	29	31	34	37	40	43	45	49	52	55	59	62	65	69	72	75	79	82	85	89	92	96	99	103	106	109	113	116	120	123	127	130	134	137	141	144					
0	0	1	1	2	2	3	5	6	8	9	11	13	15	16	18	20	22	25	27	29	31	34	37	40	43	45	49	52	55	59	62	65	69	72	75	79	82	85	89	92	96	99	103	106	110	113	117	120	124	127					

MONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

for Married with a Semimonthly Payroll Period

Married Persons			And the number of child tax credit allowances is -										
If the wages are - 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-										
			0	1	2	3	4	5	6	7	8	9	10
	195	1,000	0	0	0	0	0	0	0	0	0	0	0
	1,000	1,025	0	0	0	0	0	0	0	0	0	0	0
	1,025	1,050	0	0	0	0	0	0	0	0	0	0	0
	1,050	1,075	1	0	0	0	0	0	0	0	0	0	0
	1,075	1,100	1	0	0	0	0	0	0	0	0	0	0
	1,100	1,125	1	0	0	0	0	0	0	0	0	0	0
	1,125	1,150	2	0	0	0	0	0	0	0	0	0	0
	1,150	1,175	3	0	0	0	0	0	0	0	0	0	0
	1,175	1,200	3	1	0	0	0	0	0	0	0	0	0
	1,200	1,225	4	1	0	0	0	0	0	0	0	0	0
	1,225	1,250	5	1	0	0	0	0	0	0	0	0	0
	1,250	1,275	6	2	0	0	0	0	0	0	0	0	0
	1,275	1,300	7	3	0	0	0	0	0	0	0	0	0
	1,300	1,325	8	3	1	0	0	0	0	0	0	0	0
	1,325	1,350	8	4	1	0	0	0	0	0	0	0	0
	1,350	1,375	9	5	1	0	0	0	0	0	0	0	0
	1,375	1,400	10	6	2	0	0	0	0	0	0	0	0
	1,400	1,425	12	7	3	0	0	0	0	0	0	0	0
	1,425	1,450	13	8	3	1	0	0	0	0	0	0	0
	1,450	1,475	14	9	4	1	0	0	0	0	0	0	0
	1,475	1,500	15	9	5	1	0	0	0	0	0	0	0
	1,500	1,525	16	10	6	2	0	0	0	0	0	0	0
	1,525	1,550	18	12	7	3	0	0	0	0	0	0	0
	1,550	1,575	19	13	8	4	1	0	0	0	0	0	0
	1,575	1,600	21	14	9	4	1	0	0	0	0	0	0
	1,600	1,625	22	15	10	5	1	0	0	0	0	0	0
	1,625	1,650	23	16	11	6	2	0	0	0	0	0	0
	1,650	1,675	25	18	12	7	3	1	0	0	0	0	0
	1,675	1,700	27	19	13	8	4	1	0	0	0	0	0
	1,700	1,725	28	21	14	9	4	1	0	0	0	0	0
	1,725	1,750	30	22	15	10	5	1	0	0	0	0	0
	1,750	1,775	32	24	16	11	6	2	0	0	0	0	0
	1,775	1,800	33	25	18	12	7	3	1	0	0	0	0
	1,800	1,825	35	27	19	13	8	4	1	0	0	0	0
	1,825	1,850	37	29	21	14	9	4	1	0	0	0	0
	1,850	1,875	38	30	22	15	10	5	1	0	0	0	0
	1,875	1,900	40	32	24	17	11	6	2	0	0	0	0
	1,900	1,925	42	33	25	18	12	7	3	1	0	0	0
	1,925	1,950	43	35	27	19	13	8	4	1	0	0	0
	1,950	1,975	45	37	29	21	14	9	4	1	0	0	0
	1,975	2,000	47	38	30	22	15	10	5	1	0	0	0
	2,000	2,025	48	40	32	24	17	11	6	2	0	0	0
	2,025	2,050	50	42	34	25	18	12	7	3	1	0	0
	2,050	2,075	52	43	35	27	19	13	8	4	1	0	0
	2,075	2,100	54	45	37	29	21	14	9	4	1	0	0
	2,100	2,125	55	47	39	30	22	15	10	5	1	0	0
	2,125	2,150	57	49	40	32	24	17	11	6	2	0	0
	2,150	2,175	59	50	42	34	26	18	12	7	3	1	0
	2,175	2,200	61	52	44	35	27	19	13	8	4	1	0

SEMIMONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

Married Persons		And the number of child tax credit allowances is -										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are-		The amount of income tax to be withheld is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$ 1	\$90	0	0	0	0	0	0	0	0	0	0	0
90	92	0	0	0	0	0	0	0	0	0	0	0
92	95	0	0	0	0	0	0	0	0	0	0	0
95	97	0	0	0	0	0	0	0	0	0	0	0
97	99	0	0	0	0	0	0	0	0	0	0	0
99	102	0	0	0	0	0	0	0	0	0	0	0
102	104	0	0	0	0	0	0	0	0	0	0	0
104	106	0	0	0	0	0	0	0	0	0	0	0
106	108	0	0	0	0	0	0	0	0	0	0	0
108	111	0	0	0	0	0	0	0	0	0	0	0
111	113	0	0	0	0	0	0	0	0	0	0	0
113	115	0	0	0	0	0	0	0	0	0	0	0
115	118	1	0	0	0	0	0	0	0	0	0	0
118	120	1	0	0	0	0	0	0	0	0	0	0
120	122	1	0	0	0	0	0	0	0	0	0	0
122	125	1	0	0	0	0	0	0	0	0	0	0
125	127	1	0	0	0	0	0	0	0	0	0	0
127	129	1	1	0	0	0	0	0	0	0	0	0
129	132	1	1	0	0	0	0	0	0	0	0	0
132	134	1	1	0	0	0	0	0	0	0	0	0
134	136	1	1	0	0	0	0	0	0	0	0	0
136	138	1	1	0	0	0	0	0	0	0	0	0
138	141	2	1	1	0	0	0	0	0	0	0	0
141	143	2	1	1	0	0	0	0	0	0	0	0
143	145	2	1	1	0	0	0	0	0	0	0	0
145	148	2	1	1	0	0	0	0	0	0	0	0
148	150	2	1	1	0	0	0	0	0	0	0	0
150	152	2	2	1	1	0	0	0	0	0	0	0
152	155	2	2	1	1	0	0	0	0	0	0	0
155	157	2	2	1	1	0	0	0	0	0	0	0
157	159	3	2	2	1	1	0	0	0	0	0	0
159	162	3	2	2	1	1	0	0	0	0	0	0
162	164	3	2	2	1	1	0	0	0	0	0	0
164	166	3	2	2	1	1	0	0	0	0	0	0
166	168	3	2	2	1	1	0	0	0	0	0	0
168	171	3	3	2	2	1	1	0	0	0	0	0
171	173	4	3	2	2	1	1	0	0	0	0	0
173	175	4	3	2	2	1	1	0	0	0	0	0
175	178	4	3	2	2	1	1	0	0	0	0	0
178	180	4	3	2	2	1	1	0	0	0	0	0
180	182	4	3	3	2	2	1	1	0	0	0	0
182	185	4	4	3	2	2	1	1	0	0	0	0
185	187	4	4	3	2	2	1	1	0	0	0	0
187	189	5	4	3	2	2	1	1	0	0	0	0
189	192	5	4	3	3	2	2	1	1	0	0	0
192	194	5	4	3	3	2	2	1	1	0	0	0
194	196	5	4	4	3	2	2	1	1	0	0	0
196	198	5	4	4	3	2	2	1	1	0	0	0
198	201	5	5	4	3	2	2	1	1	0	0	0

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

Table for Wage Bracket Method of Withholding

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

201	203	6	5	4	3	3	2	1	1	0	0
205	205	6	5	4	3	3	2	1	1	0	0
208	208	6	5	4	3	3	2	1	1	0	0
210	210	6	5	4	3	3	2	2	1	0	0
212	212	6	5	4	3	3	2	2	1	0	0
215	215	6	6	5	4	3	3	2	1	0	0
217	217	7	6	5	4	3	3	2	1	0	0
219	219	7	6	5	4	4	3	2	1	0	0
222	222	7	6	5	5	4	3	2	1	0	0
224	224	7	6	5	5	4	3	2	1	0	0
226	226	7	6	6	5	4	3	2	1	0	0
228	228	7	7	6	5	4	3	3	2	1	0
231	231	8	7	6	5	4	4	3	2	1	1
233	233	8	7	6	5	5	4	3	2	1	1
235	235	8	7	6	5	5	4	3	2	1	1
238	238	8	7	6	6	5	4	3	2	1	1
240	240	8	7	7	6	5	4	3	2	1	1
242	242	8	8	7	6	5	4	3	2	1	1
245	245	8	8	7	6	5	5	4	3	2	1
247	247	9	8	7	6	5	5	4	3	2	1
249	249	9	8	7	6	6	5	4	3	2	1
252	252	9	8	7	6	6	5	4	3	2	1
254	254	9	8	8	7	6	5	4	3	2	1
256	256	9	8	8	7	6	5	4	3	2	2
258	258	9	9	8	7	6	5	4	3	2	2
261	261	10	9	8	7	6	6	5	4	3	2
263	263	10	9	8	7	7	6	5	4	3	2
265	265	10	9	8	8	7	6	5	4	3	2
268	268	10	9	8	8	7	6	5	4	3	2
270	270	10	9	9	8	7	6	5	4	3	2
272	272	10	10	9	8	7	6	5	4	3	3
275	275	11	10	9	8	7	7	6	5	4	3
277	277	11	10	9	8	8	7	6	5	4	3
279	279	11	10	9	9	8	7	6	5	4	3
282	282	11	10	9	9	8	7	6	5	4	3
284	284	11	10	10	9	8	7	6	5	4	3
286	286	11	11	10	9	8	7	6	5	4	3
288	288	12	11	10	9	8	7	6	5	4	3
291	291	12	11	10	9	9	8	7	6	5	4
293	293	12	11	10	9	9	8	7	6	5	4
295	295	12	11	10	10	9	8	7	6	5	4
298	298	12	11	11	10	9	8	7	6	5	4
300	300	12	12	11	10	9	8	7	6	5	4
302	302	12	12	11	10	9	8	7	6	5	5
305	305	13	12	11	10	9	9	8	7	6	5
307	307	13	12	11	10	10	9	8	7	6	5
309	309	13	12	11	11	10	9	8	7	6	5
312	312	13	12	12	11	10	9	8	7	6	5
314	314	13	12	12	11	10	9	8	7	6	5
316	316	13	13	12	11	10	9	8	7	6	6
318	318	14	13	12	11	10	10	9	8	7	6
321	321	14	14	13	12	11	10	9	8	7	6

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

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at tax.idaho.gov/w4.

Withholding Status

Check the **"A"** box (Single) if you're:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the **"B"** box (Married) if you're:

- Married filing jointly with one job and your spouse doesn't work
- A qualifying widow(er)

Check the **"C"** box (Married, but withhold at Single rate) if you're:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately

----- *CUT HERE* -----

WITHHOLDING STATUS (see information above)

A (Single) **B** (Married) **C** (Married, but withhold at Single rate)

1. Total number of Idaho allowances you're claiming _____
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) _____

Your Social Security number (required)
--

Your first name and initial	Last name	
Current mailing address		
City	State	ZIP Code

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Your signature	Date
----------------	------

1. Total number of allowances you're claiming.

Enter the number of children in your household age 16 or under as of December 31, 2019. If you have no qualifying children, enter "0." If your filing status will be head of household on your tax return, add "2" to the number of qualifying children. **Don't claim allowances for you or your spouse.** You can claim fewer allowances but not more.

If you're married, claim your allowances on the W-4 for the highest-paying job for the most accurate withholding. If you're married filing jointly, only one of you should claim the allowances. The other should claim zero allowances.

If you work for more than one employer at the same time, you should claim zero allowances on your W-4 with any employer other than your principal employer.

Write **Exempt** on line 1 if you meet **both** of the following conditions:

- Last year I had no Idaho income tax liability **and**
- This year I expect to have no Idaho income tax liability

2. Additional amount, if any, you need withheld from each paycheck.

If you're single or married filing separately and have more than one job at a time, complete the worksheet below to calculate any additional amount you need withheld from each paycheck.

1. Other than your primary job, how many jobs do you expect to have at the same time during 2019? (Don't count your primary job.) _____
2. Multiply the number on line 1 by \$12,200 _____
3. Enter an estimate of your 2019 income from other jobs (not including your primary job) _____
4. Enter the smaller of lines 2 or 3 _____
5. If you completed the itemized deduction worksheet for Idaho (tax.idaho.gov/w4), enter the number from line 4. Otherwise, enter "0" _____
6. Multiply the number on line 5 by \$2,960..... _____
7. Subtract line 6 from line 4 _____
8. Multiply line 7 by 6.925% (.06925). This is the additional amount you need to withhold annually _____
9. Divide the amount on line 8 by the number of your remaining pay periods in 2019. Enter the number on line 2 of the W-4 as the additional amount you need withheld from each paycheck _____

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact

