

For information, call:

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

Boise

800 Park Blvd., Plaza IV

Coeur d'Alene

1910 Northwest Blvd., Suite 100

Idaho Falls

150 Shoup Ave., Suite 16

Lewiston

1118 F St.

Pocatello

611 Wilson Ave., Suite 5

Twin Falls

440 Falls Ave.

A Guide to Idaho Income Tax Withholding



Important Agencies for Employers

Internal Revenue Service

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

www.irs.gov

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

Idaho Department of Labor

labor.idaho.gov

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

Idaho Industrial Commission

State Workers Compensation Law, Industrial Accident Insurance

www.iic.idaho.gov

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

U.S. Citizenship and Immigration Services (USCIS)

(Under Homeland Security Dept.) Employment Eligibility Verification

www.uscis.gov

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

Idaho Secretary of State

Business DBAs, Articles of Incorporation, UCC

www.sos.idaho.gov

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

Small Business Administration

General information for businesses and employers

www.sba.gov

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

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Recent Revisions

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

- **January 2017.** Correction to placement of two withholding tables on pages 22 and 23 that were transposed.
- **December 2016.** Updated references to reflect the new January 31 due date for filing Form 967 and W-2s.
- **June 2016.** Updated the tables for computation methods for 2016. Although the figures are effective for 2016, you don't need to adjust the withholding for the months prior to receiving these tables.

How frequently is this guide updated?

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

Withholding Account Requirements

Do I need an Idaho withholding account?

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

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

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

Who is an employer?

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

Who is an employee?

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

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

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

Withholding Account Requirements (continued)

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

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

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

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

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

Are statutory employees subject to Idaho income tax withholding?

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

What if I hire a family member?

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

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

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

Withholding Account Requirements (continued)

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

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

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

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

- Pay the income tax withheld by the last day of the month following the end of the calendar quarter.
- File Form 967 and your employees' W-2 forms by the last day of 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 (859) 669-5760, 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/i-1159.cfm 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 or by calling 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/tap.
- Call the Tax Commission to request a form.

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

Withholding Account Maintenance (continued)

Can I have forms sent to my accountant?

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

What if I make changes to my business?

You must apply for a new withholding account if you 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 December 1 for a filing cycle change by either:

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

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

To change your mailing address or cancel your account:

- Use the online request form at tax.idaho.gov/ss.
- Mark the appropriate box ("Mailing address change" or "Cancel account") on the Form 910 or Form 967. If you're changing the address, draw a line through the address on the form, and write in your new address, or
- Send us written notice that you want to change your account. If you're changing the address, include your name, account number, old address, and new address. If you're cancelling the account, include your name, account number, and the date you want the account to be cancelled.
- Send your request by either:

Email: processing@tax.idaho.gov

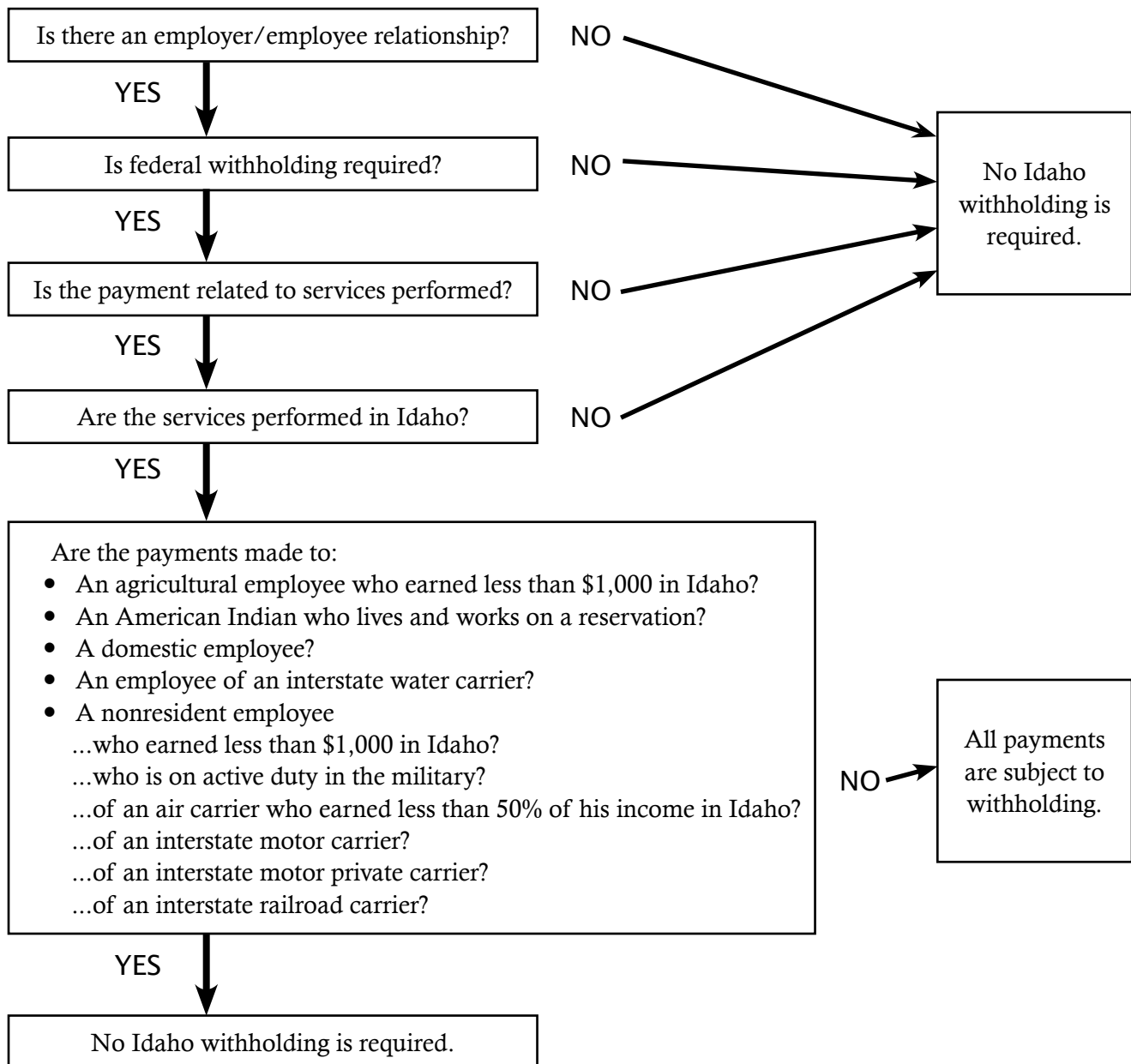
Fax: (208) 334-5364

Mail: Attn: Account Registration & Maintenance
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

Income Subject to Withholding

Should I withhold Idaho income tax?

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



What income is subject to Idaho income tax withholding?

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

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

Income Subject to Withholding (continued)

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

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

When are wages subject to Idaho income tax?

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

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

Are there exceptions to the withholding requirement?

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

Income Subject to Withholding (continued)

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

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

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

The income from an IRA, pension, or other similar payment is subject to Idaho income tax, but the payer isn't required to withhold Idaho income tax from retirement payments. The recipient may either pay the tax as a voluntary estimated payment or as a tax payment with his individual income tax return on or before April 15. If the payer of the retirement funds wants to withhold Idaho income tax from the payments as a convenience to its payees, it must apply for an Idaho withholding account and pay the amounts withheld the same way a regular employer does. The payer must submit the 1099-Rs showing Idaho withholding by the last day of February. See the *Filing Information* section on page 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. Since Idaho doesn't have a separate Form W-4, Idaho income tax withholding is based on the federal Form W-4. However, employees can ask you to withhold more Idaho income tax by claiming fewer dependents for Idaho purposes. Employees can add this information at the bottom of the federal Form W-4 they give you. They can't request less Idaho income tax withheld by listing more dependents. Idaho has three approved methods for computing withholding:

Income Subject to Withholding (continued)

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

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

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

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

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

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

Payment Information

What are the payment requirements?

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

Filing Cycles:

- **Monthly Filers.** Employers pay withholding on or before the 20th of the month following the payment period. (See the *Monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **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 Information (continued)

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

Payment Information (continued)

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

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

Payment Information (continued)

through either ACH Debit or ACH Credit. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT.

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

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

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

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

E-check. You can make electronic check payments under \$100,000 from your own checking or savings account. You can pay with an e-check through our website at tax.idaho.gov/epay. If you pay with an e-check, our third-party provider will charge a 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 TAX DUE ON OR BEFORE 05/20/2016	TO 05/15/2016	<input type="checkbox"/> Mailing Address Change <input type="checkbox"/> Cancel Permit	94 RT0910 01/08/04
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.	
			Payment Amount ·	<input type="text" value="00"/>
I do hereby swear or affirm that this information is true and correct to the best of my knowledge Authorized Signature <input type="text"/> Date <input type="text"/>				
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.

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.

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 changes to filing due dates and requirements at <http://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. Write "Amended" 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 for monthly, quarterly, and annual filers



967 IDAHO ANNUAL WITHHOLDING REPORT

0
R0967A
11/16/10

- Mailing address change
- Cancel account

ACCOUNT NO. **002563420** TAX YEAR **2016** DUE ON OR BEFORE **01/31/2017**

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

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

Wages and Withholding

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

State use only
• _____
• _____

- 3. Total tax paid for calendar year 2016 • _____
- 4. Remaining tax due or (overpaid). Subtract line 3 from line 2 • _____
- 5. Penalty on balance owed. If line 4 is zero or a credit, enter 0 • _____
- 6. Interest on balance owed. If line 4 is zero or a credit, enter 0 • _____
- 7. Total due. Add lines 4, 5, and 6 • _____

Statements Submitted

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

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

- 10. Total number of statements. Add lines 8 and 9..... • _____
- 11. Statement penalty. Add after due date.
Multiply line 10 by \$2 per month for each full or part month overdue.
If submitted by due date, enter 0 • _____

- 12. Add lines 7 and 11
- 12a. Total due •
- 12b. Total refund •

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

Authorized Signature	Date
----------------------	------



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.

Computing the Amount of Idaho Income Tax Withholding

Percentage Computation Method

Multiply the allowance value for the appropriate payroll period (see *Allowance Value Table* below) by the number of allowances claimed on the Form W-4 and subtract this amount from the employee’s wages. Use the result to compute the amount to withhold using the appropriate tables on pages 21-23.

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

Allowance Value Table

Payroll Period	One Withholding Allowance
Weekly	\$ 77.88
Biweekly.....	\$155.77
Semimonthly	\$168.75
Monthly	\$337.50
Annual	\$ 4,050
Daily/Misc.....	\$ 15.58 (<i>each day</i>)

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

1. Total wage payment.....\$ 812
2. One allowance (from the *Allowance Value Table* above).....\$155.77
3. Allowances claimed on W-4..... 2
4. Multiply line 2 by line 3
5. Amount subject to withholding
(subtract total allowances, line 4, from wages, line 1).....\$500.46
6. Tax to be withheld (tables from pages 21-23)
(\$11 plus 7.1% of the amount over \$366)
Remember to round

Computing the Amount of Idaho Income Tax Withholding (continued)

Wage Bracket Method

Find the proper table (starting on page 24) for your payroll period and the employee's marital status as shown on the Form W-4. Based on the number of withholding allowances claimed on the W-4 and the amount of wages, find the amount to withhold.

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

1. Multiply the number of withholding allowances over 10 by the amount from the *Allowance Value Table* on page 19,
2. Subtract the result from the gross wages to get the adjusted gross wages, and
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 19.

Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the withholding allowances listed on page 19 from the gross wages to determine the amount subject to withholding. Use this figure and the annual tables to compute the amount of withholding required. Divide that amount by the number of pay periods in the calendar year. The result will be the amount of withholding for the current pay period.

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

- | | |
|---|----------|
| 1. Total annual wages (\$700 x 52 weeks)..... | \$36,400 |
| 2. One annual allowance (from <i>Allowance Value Table</i>) | \$ 4,050 |
| 3. Multiply allowance claimed on W-4 by 4 (\$4,050 x 4) | \$16,200 |
| 4. Amount subject to withholding (line 1 – line 3)..... | \$20,200 |
| 5. Tax from annual table (page 21)
(\$419 plus 6.1% of the amount over \$20,182)
<i>Remember to round</i> | \$ 420 |
| 6. Amount to be withheld each week
(\$420 divided by 52)
<i>Remember to round</i> | \$ 8 |

Withholding on Bonuses, Commissions, etc.

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

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

Table for Percentage Computation Method of Withholding

for Annual Payroll Period and Daily or Miscellaneous Payroll Period

Annual Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$2,250	\$0.00
	\$2,250	\$3,704	1.6% of the amount over \$2,250
	\$3,704	\$5,158	\$23 plus 3.6% of the amount over \$3,704
	\$5,158	\$6,612	\$75 plus 4.1% of the amount over \$5,158
	\$6,612	\$8,066	\$135 plus 5.1% of the amount over \$6,612
	\$8,066	\$9,520	\$209 plus 6.1% of the amount over \$8,066
	\$9,520	\$13,155	\$298 plus 7.1% of the amount over \$9,520
\$13,155		\$556 plus 7.4% of the amount over \$13,155	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$8,550	\$0.00	
\$8,550	\$11,458	1.6% of the amount over \$8,550	
\$11,458	\$14,366	\$47 plus 3.6% of the amount over \$11,458	
\$14,366	\$17,274	\$152 plus 4.1% of the amount over \$14,366	
\$17,274	\$20,182	\$271 plus 5.1% of the amount over \$17,274	
\$20,182	\$23,090	\$419 plus 6.1% of the amount over \$20,182	
\$23,090	\$30,360	\$596 plus 7.1% of the amount over \$23,090	
\$30,360		\$1,112 plus 7.4% of the amount over \$30,360	

Daily or Miscellaneous Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$9	\$0.00
	\$9	\$14	1.6% of the amount over \$9
	\$14	\$20	\$0.09 plus 3.6% of the amount over \$14
	\$20	\$25	\$0.29 plus 4.1% of the amount over \$20
	\$25	\$31	\$0.52 plus 5.1% of the amount over \$25
	\$31	\$37	\$0.80 plus 6.1% of the amount over \$31
	\$37	\$51	\$1.15 plus 7.1% of the amount over \$37
\$51		\$2.14 plus 7.4% of the amount over \$51	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$33	\$0.00	
\$33	\$44	1.6% of the amount over \$33	
\$44	\$55	\$0.18 plus 3.6% of the amount over \$44	
\$55	\$66	\$0.58 plus 4.1% of the amount over \$55	
\$66	\$78	\$1.04 plus 5.1% of the amount over \$66	
\$78	\$89	\$1.61 plus 6.1% of the amount over \$78	
\$89	\$117	\$2.29 plus 7.1% of the amount over \$89	
\$117		\$4.28 plus 7.4% of the amount over \$117	

Table for Percentage Computation Method of Withholding

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

Semimonthly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$94	\$0.00
	\$94	\$154	1.6% of the amount over \$94
	\$154	\$215	\$1 plus 3.6% of the amount over \$154
	\$215	\$276	\$3 plus 4.1% of the amount over \$215
	\$276	\$336	\$6 plus 5.1% of the amount over \$276
	\$336	\$397	\$9 plus 6.1% of the amount over \$336
	\$397	\$548	\$12 plus 7.1% of the amount over \$397
\$548		\$23 plus 7.4% of the amount over \$548	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$356	\$0.00	
\$356	\$477	1.6% of the amount over \$356	
\$477	\$599	\$2 plus 3.6% of the amount over \$477	
\$599	\$720	\$6 plus 4.1% of the amount over \$599	
\$720	\$841	\$11 plus 5.1% of the amount over \$720	
\$841	\$962	\$17 plus 6.1% of the amount over \$841	
\$962	\$1,265	\$25 plus 7.1% of the amount over \$962	
\$1,265		\$46 plus 7.4% of the amount over \$1,265	

Monthly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$188	\$0.00
	\$188	\$309	1.6% of the amount over \$188
	\$309	\$430	\$2 plus 3.6% of the amount over \$309
	\$430	\$551	\$6 plus 4.1% of the amount over \$430
	\$551	\$672	\$11 plus 5.1% of the amount over \$551
	\$672	\$793	\$17 plus 6.1% of the amount over \$672
	\$793	\$1,096	\$25 plus 7.1% of the amount over \$793
\$1,096		\$46 plus 7.4% of the amount over \$1,096	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$713	\$0.00	
\$713	\$955	1.6% of the amount over \$713	
\$955	\$1,197	\$4 plus 3.6% of the amount over \$955	
\$1,197	\$1,440	\$13 plus 4.1% of the amount over \$1,197	
\$1,440	\$1,682	\$23 plus 5.1% of the amount over \$1,440	
\$1,682	\$1,924	\$35 plus 6.1% of the amount over \$1,682	
\$1,924	\$2,530	\$50 plus 7.1% of the amount over \$1,924	
\$2,530		\$93 plus 7.4% of the amount over \$2,530	

Table for Percentage Computation Method of Withholding

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

Weekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$43	\$0.00
	\$43	\$71	1.6% of the amount over \$43
	\$71	\$99	\$0 plus 3.6% of the amount over \$71
	\$99	\$127	\$1 plus 4.1% of the amount over \$99
	\$127	\$155	\$3 plus 5.1% of the amount over \$127
	\$155	\$183	\$4 plus 6.1% of the amount over \$155
	\$183	\$253	\$6 plus 7.1% of the amount over \$183
\$253		\$11 plus 7.4% of the amount over \$253	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$164	\$0.00	
\$164	\$220	1.6% of the amount over \$164	
\$220	\$276	\$1 plus 3.6% of the amount over \$220	
\$276	\$332	\$3 plus 4.1% of the amount over \$276	
\$332	\$388	\$5 plus 5.1% of the amount over \$332	
\$388	\$444	\$8 plus 6.1% of the amount over \$388	
\$444	\$584	\$11 plus 7.1% of the amount over \$444	
\$584		\$21 plus 7.4% of the amount over \$584	

Biweekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$87	\$0.00
	\$87	\$142	1.6% of the amount over \$87
	\$142	\$198	\$1 plus 3.6% of the amount over \$142
	\$198	\$254	\$3 plus 4.1% of the amount over \$198
	\$254	\$310	\$5 plus 5.1% of the amount over \$254
	\$310	\$366	\$8 plus 6.1% of the amount over \$310
	\$366	\$506	\$11 plus 7.1% of the amount over \$366
\$506		\$21 plus 7.4% of the amount over \$506	
	Married Persons		
If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
More than	and Less than		
\$1	\$329	\$0.00	
\$329	\$441	1.6% of the amount over \$329	
\$441	\$553	\$2 plus 3.6% of the amount over \$441	
\$553	\$664	\$6 plus 4.1% of the amount over \$553	
\$664	\$776	\$10 plus 5.1% of the amount over \$664	
\$776	\$888	\$16 plus 6.1% of the amount over \$776	
\$888	\$1,168	\$23 plus 7.1% of the amount over \$888	
\$1,168		\$43 plus 7.4% of the amount over \$1,168	

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 withholding allowances is-																			
		The amount of income tax to be withheld is-																			
		0	1	2	3	4	5	6	7	8	9	10									
	But less than																				
	\$																				
1	6,300	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6,300	134	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6,900	165	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	7,500	196	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8,100	229	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8,700	266	68	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9,300	304	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9,900	346	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	10,500	389	142	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11,100	431	173	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11,700	474	203	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	12,300	517	239	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	12,900	559	275	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	13,500	604	314	97	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	14,100	648	357	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	14,700	693	400	150	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	15,300	737	442	180	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	15,900	781	485	211	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	16,500	826	527	248	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	17,100	870	570	284	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	17,700	915	615	325	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	18,300	959	659	368	128	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	18,900	1,003	704	410	157	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	19,500	1,048	748	453	188	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	20,100	1,092	792	495	220	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	20,700	1,137	837	538	257	62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	21,300	1,181	881	582	293	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	21,900	1,225	926	626	336	110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	22,500	1,270	970	670	378	134	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	23,100	1,314	1,014	715	421	165	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	23,700	1,359	1,059	759	463	196	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	24,300	1,403	1,103	804	506	229	46	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	24,900	1,447	1,148	848	549	266	68	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	25,500	1,492	1,192	892	593	304	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	26,100	1,536	1,236	937	637	346	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	26,700	1,581	1,281	981	681	389	142	7	0	0	0	0	0	0	0	0	0	0	0	0	0
	27,300	1,625	1,325	1,026	726	431	173	17	0	0	0	0	0	0	0	0	0	0	0	0	0
	27,900	1,669	1,370	1,070	770	474	203	30	0	0	0	0	0	0	0	0	0	0	0	0	0
	28,500	1,714	1,414	1,114	815	517	239	52	0	0	0	0	0	0	0	0	0	0	0	0	0
	29,100	1,758	1,458	1,159	859	559	275	73	0	0	0	0	0	0	0	0	0	0	0	0	0
	29,700	1,803	1,503	1,203	903	604	314	97	0	0	0	0	0	0	0	0	0	0	0	0	0
	30,300	1,847	1,547	1,248	948	648	357	122	0	0	0	0	0	0	0	0	0	0	0	0	0
	30,900	1,891	1,591	1,292	992	693	400	150	10	0	0	0	0	0	0	0	0	0	0	0	0
	31,500	1,936	1,636	1,336	1,037	737	442	180	19	0	0	0	0	0	0	0	0	0	0	0	0
	32,100	1,980	1,680	1,381	1,081	781	485	211	35	0	0	0	0	0	0	0	0	0	0	0	0
	32,700	2,025	1,725	1,425	1,125	826	527	248	57	0	0	0	0	0	0	0	0	0	0	0	0
	33,300	2,069	1,769	1,470	1,170	870	570	284	79	0	0	0	0	0	0	0	0	0	0	0	0
	33,900	2,113	1,814	1,514	1,214	915	615	325	103	0	0	0	0	0	0	0	0	0	0	0	0
	34,500	2,158	1,858	1,558	1,259	959	659	368	128	2	0	0	0	0	0	0	0	0	0	0	0

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

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

35,100	35,700	2,202	1,902	1,603	1,303	1,003	704	410	157	12	0
35,700	36,300	2,247	1,947	1,647	1,347	1,048	748	453	188	22	0
36,300	36,900	2,291	1,991	1,692	1,392	1,092	792	495	220	41	0
36,900	37,500	2,335	2,036	1,736	1,436	1,137	837	538	257	62	0
37,500	38,100	2,380	2,080	1,780	1,481	1,181	881	582	293	85	0
38,100	38,700	2,424	2,124	1,825	1,525	1,225	926	626	336	110	0
38,700	39,300	2,469	2,169	1,869	1,569	1,270	970	670	378	134	5
39,300	39,900	2,513	2,213	1,914	1,614	1,314	1,014	715	421	165	0
39,900	40,500	2,557	2,258	1,958	1,658	1,359	1,059	759	463	196	0
40,500	41,100	2,602	2,302	2,002	1,703	1,403	1,103	804	506	229	0
41,100	41,700	2,646	2,346	2,047	1,747	1,447	1,148	848	549	266	0
41,700	42,300	2,691	2,391	2,091	1,791	1,492	1,192	892	593	304	0
42,300	42,900	2,735	2,435	2,136	1,836	1,536	1,236	937	637	346	0
42,900	43,500	2,779	2,480	2,180	1,880	1,581	1,281	981	681	389	7
43,500	44,100	2,824	2,524	2,224	1,925	1,625	1,325	1,026	726	431	17
44,100	44,700	2,868	2,568	2,269	1,969	1,669	1,370	1,070	770	474	30
44,700	45,300	2,913	2,613	2,313	2,013	1,714	1,414	1,114	815	517	52
45,300	45,900	2,957	2,657	2,358	2,058	1,758	1,458	1,159	859	559	73
45,900	46,500	3,001	2,702	2,402	2,102	1,803	1,503	1,203	903	604	97
46,500	47,100	3,046	2,746	2,446	2,147	1,847	1,547	1,248	948	648	122
47,100	47,700	3,090	2,790	2,491	2,191	1,891	1,592	1,292	992	693	150
47,700	48,300	3,135	2,835	2,535	2,235	1,936	1,636	1,336	1,037	737	180
48,300	48,900	3,179	2,879	2,580	2,280	1,980	1,680	1,381	1,081	781	211
48,900	49,500	3,223	2,924	2,624	2,324	2,025	1,725	1,425	1,125	826	248
49,500	50,100	3,268	2,968	2,668	2,369	2,069	1,769	1,470	1,170	870	284
50,100	50,700	3,312	3,012	2,713	2,413	2,113	1,814	1,514	1,214	915	325
50,700	51,300	3,357	3,057	2,757	2,457	2,158	1,858	1,558	1,259	959	368
51,300	51,900	3,401	3,101	2,802	2,502	2,202	1,902	1,603	1,303	1,003	410
51,900	52,500	3,445	3,146	2,846	2,546	2,247	1,947	1,647	1,347	1,048	453
52,500	53,100	3,490	3,190	2,890	2,591	2,291	1,991	1,692	1,392	1,092	495
53,100	53,700	3,534	3,234	2,935	2,635	2,335	2,036	1,736	1,436	1,137	538
53,700	54,300	3,579	3,279	2,979	2,679	2,380	2,080	1,780	1,481	1,181	582
54,300	54,900	3,623	3,323	3,024	2,724	2,424	2,124	1,825	1,525	1,225	626
54,900	55,500	3,667	3,368	3,068	2,768	2,469	2,169	1,869	1,569	1,270	670
55,500	56,100	3,712	3,412	3,112	2,813	2,513	2,213	1,914	1,614	1,314	715
56,100	56,700	3,756	3,456	3,157	2,857	2,557	2,258	1,958	1,658	1,359	759
56,700	57,300	3,801	3,501	3,201	2,901	2,602	2,302	2,002	1,703	1,403	804
57,300	57,900	3,845	3,545	3,246	2,946	2,646	2,346	2,047	1,747	1,447	848
57,900	58,500	3,889	3,590	3,290	2,990	2,691	2,391	2,091	1,791	1,492	892
58,500	59,100	3,934	3,634	3,334	3,035	2,735	2,435	2,136	1,836	1,536	937
59,100	59,700	3,978	3,678	3,379	3,079	2,779	2,480	2,180	1,880	1,581	981
59,700	60,300	4,023	3,723	3,423	3,123	2,824	2,524	2,224	1,925	1,625	1,026
60,300	60,900	4,067	3,767	3,468	3,168	2,868	2,568	2,269	1,969	1,669	1,070
60,900	61,500	4,111	3,812	3,512	3,212	2,913	2,613	2,313	2,013	1,714	1,114
61,500	62,100	4,156	3,856	3,556	3,257	2,957	2,657	2,358	2,058	1,758	1,159
62,100	62,700	4,200	3,900	3,601	3,301	3,001	2,702	2,402	2,102	1,803	1,203
62,700	63,300	4,245	3,945	3,645	3,345	3,046	2,746	2,446	2,147	1,847	1,248
63,300	63,900	4,289	3,989	3,690	3,390	3,090	2,790	2,491	2,191	1,891	1,292
63,900	64,500	4,333	4,034	3,734	3,434	3,135	2,835	2,535	2,235	1,936	1,336
64,500	65,100	4,378	4,078	3,778	3,479	3,179	2,879	2,580	2,280	1,980	1,381
65,100	65,700	4,422	4,122	3,823	3,523	3,223	2,924	2,624	2,324	2,025	1,425
65,700	66,300	4,467	4,167	3,867	3,567	3,268	2,968	2,668	2,369	2,069	1,470
66,300	66,900	4,511	4,211	3,912	3,612	3,312	3,012	2,713	2,413	2,113	1,514

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 withholding allowances is-													
		0	1	2	3	4	5	6	7	8	9	10			
\$	If the wages are-	The amount of income tax to be withheld is-													
	At least	6	5	4	3	2	1	0	0	0	0	0	0	0	0
	But less than														
300	520	0	0	0	0	0	0	0	0	0	0	0	0	0	0
520	570	11	0	0	0	0	0	0	0	0	0	0	0	0	0
570	620	14	1	0	0	0	0	0	0	0	0	0	0	0	0
620	670	16	2	0	0	0	0	0	0	0	0	0	0	0	0
670	720	19	4	0	0	0	0	0	0	0	0	0	0	0	0
720	770	22	5	0	0	0	0	0	0	0	0	0	0	0	0
770	820	25	7	0	0	0	0	0	0	0	0	0	0	0	0
820	870	29	9	0	0	0	0	0	0	0	0	0	0	0	0
870	920	32	12	1	0	0	0	0	0	0	0	0	0	0	0
920	970	36	14	1	0	0	0	0	0	0	0	0	0	0	0
970	1,020	39	17	2	0	0	0	0	0	0	0	0	0	0	0
1,020	1,070	43	20	4	0	0	0	0	0	0	0	0	0	0	0
1,070	1,120	46	23	6	0	0	0	0	0	0	0	0	0	0	0
1,120	1,170	50	26	8	0	0	0	0	0	0	0	0	0	0	0
1,170	1,220	54	29	10	0	0	0	0	0	0	0	0	0	0	0
1,220	1,270	57	33	12	1	0	0	0	0	0	0	0	0	0	0
1,270	1,320	61	36	15	2	0	0	0	0	0	0	0	0	0	0
1,320	1,370	65	40	17	3	0	0	0	0	0	0	0	0	0	0
1,370	1,420	68	44	20	5	0	0	0	0	0	0	0	0	0	0
1,420	1,470	72	47	23	6	0	0	0	0	0	0	0	0	0	0
1,470	1,520	76	51	27	8	0	0	0	0	0	0	0	0	0	0
1,520	1,570	80	55	30	11	0	0	0	0	0	0	0	0	0	0
1,570	1,620	83	58	34	13	1	0	0	0	0	0	0	0	0	0
1,620	1,670	87	62	37	15	2	0	0	0	0	0	0	0	0	0
1,670	1,720	91	66	41	18	3	0	0	0	0	0	0	0	0	0
1,720	1,770	94	69	44	21	5	0	0	0	0	0	0	0	0	0
1,770	1,820	98	73	48	24	7	0	0	0	0	0	0	0	0	0
1,820	1,870	102	77	52	28	9	0	0	0	0	0	0	0	0	0
1,870	1,920	105	80	56	31	11	0	0	0	0	0	0	0	0	0
1,920	1,970	109	84	59	35	14	0	0	0	0	0	0	0	0	0
1,970	2,020	113	88	63	38	16	2	0	0	0	0	0	0	0	0
2,020	2,070	117	92	67	42	19	4	0	0	0	0	0	0	0	0
2,070	2,120	120	95	70	45	22	5	0	0	0	0	0	0	0	0
2,120	2,170	124	99	74	49	25	7	0	0	0	0	0	0	0	0
2,170	2,220	128	103	78	53	29	9	0	0	0	0	0	0	0	0
2,220	2,270	131	106	81	56	32	12	1	0	0	0	0	0	0	0
2,270	2,320	135	110	85	60	36	14	1	0	0	0	0	0	0	0
2,320	2,370	139	114	89	64	39	17	2	0	0	0	0	0	0	0
2,370	2,420	142	117	93	68	43	20	4	0	0	0	0	0	0	0
2,420	2,470	146	121	96	71	46	23	6	0	0	0	0	0	0	0
2,470	2,520	150	125	100	75	50	26	8	0	0	0	0	0	0	0
2,520	2,570	154	129	104	79	54	29	10	0	0	0	0	0	0	0
2,570	2,620	157	132	107	82	57	33	12	1	0	0	0	0	0	0
2,620	2,670	161	136	111	86	61	36	15	2	0	0	0	0	0	0
2,670	2,720	165	140	115	90	65	40	17	3	0	0	0	0	0	0
2,720	2,770	168	143	118	93	68	44	20	5	0	0	0	0	0	0
2,770	2,820	172	147	122	97	72	47	23	6	0	0	0	0	0	0
2,820	2,870	176	151	126	101	76	51	27	8	0	0	0	0	0	0
2,870	2,920	179	154	130	105	80	55	30	11	0	0	0	0	0	0
2,920	2,970	183	158	133	108	83	58	34	13	1	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 Single or Head of Household with a Monthly Payroll Period (continued)

2,970	3,020	187	162	137	112	87	62	37	15	2	0
3,020	3,070	191	166	141	116	91	66	41	18	3	0
3,070	3,120	194	169	144	119	94	69	44	21	5	0
3,120	3,170	198	173	148	123	98	73	48	24	7	0
3,170	3,220	202	177	152	127	102	77	52	28	9	0
3,220	3,270	205	180	155	130	105	80	56	31	11	0
3,270	3,320	209	184	159	134	109	84	59	35	14	0
3,320	3,370	213	188	163	138	113	88	63	38	16	0
3,370	3,420	216	191	167	142	117	92	67	42	19	0
3,420	3,470	220	195	170	145	120	95	70	45	22	0
3,470	3,520	224	199	174	149	124	99	74	49	25	0
3,520	3,570	228	203	178	153	128	103	78	53	29	0
3,570	3,620	231	206	181	156	131	106	81	56	32	1
3,620	3,670	235	210	185	160	135	110	85	60	36	1
3,670	3,720	239	214	189	164	139	114	89	64	39	2
3,720	3,770	242	217	192	167	142	117	93	68	43	4
3,770	3,820	246	221	196	171	146	121	96	71	46	6
3,820	3,870	250	225	200	175	150	125	100	75	50	8
3,870	3,920	253	228	204	179	154	129	104	79	54	10
3,920	3,970	257	232	207	182	157	132	107	82	57	12
3,970	4,020	261	236	211	186	161	136	111	86	61	15
4,020	4,070	265	240	215	190	165	140	115	90	65	17
4,070	4,120	268	243	218	193	168	143	118	93	68	20
4,120	4,170	272	247	222	197	172	147	122	97	72	23
4,170	4,220	276	251	226	201	176	151	126	101	76	27
4,220	4,270	279	254	229	204	179	154	130	105	80	30
4,270	4,320	283	258	233	208	183	158	133	108	83	34
4,320	4,370	287	262	237	212	187	162	137	112	87	37
4,370	4,420	290	265	241	216	191	166	141	116	91	41
4,420	4,470	294	269	244	219	194	169	144	119	94	44
4,470	4,520	298	273	248	223	198	173	148	123	98	48
4,520	4,570	302	277	252	227	202	177	152	127	102	52
4,570	4,620	305	280	255	230	205	180	155	130	105	56
4,620	4,670	309	284	259	234	209	184	159	134	109	59
4,670	4,720	313	288	263	238	213	188	163	138	113	63
4,720	4,770	316	291	266	241	216	191	167	142	117	67
4,770	4,820	320	295	270	245	220	195	170	145	120	70
4,820	4,870	324	299	274	249	224	199	174	149	124	74
4,870	4,920	327	302	278	253	228	203	178	153	128	78
4,920	4,970	331	306	281	256	231	206	181	156	131	81
4,970	5,020	335	310	285	260	235	210	185	160	135	85
5,020	5,070	339	314	289	264	239	214	189	164	139	89
5,070	5,120	342	317	292	267	242	217	192	167	142	93
5,120	5,170	346	321	296	271	246	221	196	171	146	96
5,170	5,220	350	325	300	275	250	225	200	175	150	100
5,220	5,270	353	328	303	278	253	228	204	179	154	104
5,270	5,320	357	332	307	282	257	232	207	182	157	107
5,320	5,370	361	336	311	286	261	236	211	186	161	111
5,370	5,420	364	339	315	290	265	240	215	190	165	115
5,420	5,470	368	343	318	293	268	243	218	193	168	118
5,470	5,520	372	347	322	297	272	247	222	197	172	122
5,520	5,570	376	351	326	301	276	251	226	201	176	126

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

Table for Wage Bracket Method of Withholding

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

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$	\$	The amount of income tax to be withheld is-										
130	260	2	0	0	0	0	0	0	0	0	0	0
260	285	6	0	0	0	0	0	0	0	0	0	0
285	310	7	1	0	0	0	0	0	0	0	0	0
310	335	8	1	0	0	0	0	0	0	0	0	0
335	360	9	2	0	0	0	0	0	0	0	0	0
360	385	11	3	0	0	0	0	0	0	0	0	0
385	410	12	4	0	0	0	0	0	0	0	0	0
410	435	14	5	0	0	0	0	0	0	0	0	0
435	460	16	6	0	0	0	0	0	0	0	0	0
460	485	18	7	1	0	0	0	0	0	0	0	0
485	510	20	8	1	0	0	0	0	0	0	0	0
510	535	21	10	2	0	0	0	0	0	0	0	0
535	560	23	11	3	0	0	0	0	0	0	0	0
560	585	25	13	4	0	0	0	0	0	0	0	0
585	610	27	15	5	0	0	0	0	0	0	0	0
610	635	29	16	6	0	0	0	0	0	0	0	0
635	660	31	18	7	1	0	0	0	0	0	0	0
660	685	32	20	9	1	0	0	0	0	0	0	0
685	710	34	22	10	2	0	0	0	0	0	0	0
710	735	36	24	12	3	0	0	0	0	0	0	0
735	760	38	25	13	4	0	0	0	0	0	0	0
760	785	40	27	15	5	0	0	0	0	0	0	0
785	810	42	29	17	6	0	0	0	0	0	0	0
810	835	43	31	19	8	1	0	0	0	0	0	0
835	860	45	33	20	9	2	0	0	0	0	0	0
860	885	47	35	22	11	3	0	0	0	0	0	0
885	910	49	37	24	12	3	0	0	0	0	0	0
910	935	51	38	26	14	4	0	0	0	0	0	0
935	960	53	40	28	16	6	0	0	0	0	0	0
960	985	55	42	30	17	7	1	0	0	0	0	0
985	1,010	56	44	31	19	8	1	0	0	0	0	0
1,010	1,035	58	46	33	21	9	2	0	0	0	0	0
1,035	1,060	60	48	35	23	11	3	0	0	0	0	0
1,060	1,085	62	49	37	25	12	4	0	0	0	0	0
1,085	1,110	64	51	39	26	14	5	1	0	0	0	0
1,110	1,135	66	53	41	28	16	6	1	0	0	0	0
1,135	1,160	68	55	43	30	18	7	1	0	0	0	0
1,160	1,185	69	57	44	32	20	8	1	0	0	0	0
1,185	1,210	71	59	46	34	21	10	2	0	0	0	0
1,210	1,235	73	61	48	36	23	11	3	0	0	0	0
1,235	1,260	75	62	50	37	25	13	4	0	0	0	0
1,260	1,285	77	64	52	39	27	15	5	0	0	0	0
1,285	1,310	79	66	54	41	29	16	6	0	0	0	0
1,310	1,335	80	68	56	43	31	18	7	1	0	0	0
1,335	1,360	82	70	57	45	32	20	9	1	0	0	0
1,360	1,385	84	72	59	47	34	22	10	2	0	0	0
1,385	1,410	86	74	61	49	36	24	12	3	0	0	0
1,410	1,435	88	75	63	50	38	25	13	4	0	0	0
1,435	1,460	90	77	65	52	40	27	15	5	0	0	0
1,460	1,485	92	79	67	54	42	29	17	6	0	0	0

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

Table for Wage Bracket Method of Withholding

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

1,485	1,510	93	81	68	56	43	31	19	8	1	0
1,510	1,535	95	83	70	58	45	33	20	9	2	0
1,535	1,560	97	85	72	60	47	35	22	11	3	0
1,560	1,585	99	86	74	62	49	37	24	12	3	0
1,585	1,610	101	88	76	63	51	38	26	14	4	0
1,610	1,635	103	90	78	65	53	40	28	16	6	0
1,635	1,660	105	92	80	67	55	42	30	17	7	0
1,660	1,685	106	94	81	69	56	44	31	19	8	0
1,685	1,710	108	96	83	71	58	46	33	21	9	0
1,710	1,735	110	98	85	73	60	48	35	23	11	0
1,735	1,760	112	99	87	74	62	49	37	25	12	0
1,760	1,785	114	101	89	76	64	51	39	26	14	0
1,785	1,810	116	103	91	78	66	53	41	28	16	0
1,810	1,835	117	105	93	80	68	55	43	30	18	1
1,835	1,860	119	107	94	82	69	57	44	32	20	1
1,860	1,885	121	109	96	84	71	59	46	34	21	2
1,885	1,910	123	111	98	86	73	61	48	36	23	3
1,910	1,935	125	112	100	87	75	62	50	37	25	4
1,935	1,960	127	114	102	89	77	64	52	39	27	5
1,960	1,985	129	116	104	91	79	66	54	41	29	6
1,985	2,010	130	118	105	93	80	68	56	43	31	7
2,010	2,035	132	120	107	95	82	70	57	45	32	9
2,035	2,060	134	122	109	97	84	72	59	47	34	10
2,060	2,085	136	123	111	99	86	74	61	49	36	12
2,085	2,110	138	125	113	100	88	75	63	50	38	13
2,110	2,135	140	127	115	102	90	77	65	52	40	15
2,135	2,160	142	129	117	104	92	79	67	54	42	17
2,160	2,185	143	131	118	106	93	81	68	56	43	19
2,185	2,210	145	133	120	108	95	83	70	58	45	20
2,210	2,235	147	135	122	110	97	85	72	60	47	22
2,235	2,260	149	136	124	111	99	86	74	62	49	24
2,260	2,285	151	138	126	113	101	88	76	63	51	26
2,285	2,310	153	140	128	115	103	90	78	65	53	28
2,310	2,335	154	142	130	117	105	92	80	67	55	30
2,335	2,360	156	144	131	119	106	94	81	69	56	31
2,360	2,385	158	146	133	121	108	96	83	71	58	33
2,385	2,410	160	148	135	123	110	98	85	73	60	35
2,410	2,435	162	149	137	124	112	99	87	74	62	37
2,435	2,460	164	151	139	126	114	101	89	76	64	39
2,460	2,485	166	153	141	128	116	103	91	78	66	41
2,485	2,510	167	155	142	130	117	105	93	80	68	43
2,510	2,535	169	157	144	132	119	107	94	82	69	44
2,535	2,560	171	159	146	134	121	109	96	84	71	46
2,560	2,585	173	160	148	136	123	111	98	86	73	48
2,585	2,610	175	162	150	137	125	112	100	87	75	50
2,610	2,635	177	164	152	139	127	114	102	89	77	52
2,635	2,660	179	166	154	141	129	116	104	91	79	54
2,660	2,685	180	168	155	143	130	118	105	93	80	56
2,685	2,710	182	170	157	145	132	120	107	95	82	57
2,710	2,735	184	172	159	147	134	122	109	97	84	59
2,735	2,760	186	173	161	148	136	123	111	99	86	61
2,760	2,785	188	175	163	150	138	125	113	100	88	63

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

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Biweekly Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
less than \$120 enter 0		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
\$	\$	2	3	4	5	6	7	8	9	10	11	12
120	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	1	0	0	0	0	0	0	0	0	0	0
300	320	1	0	0	0	0	0	0	0	0	0	0
320	340	2	0	0	0	0	0	0	0	0	0	0
340	360	3	0	0	0	0	0	0	0	0	0	0
360	380	4	0	0	0	0	0	0	0	0	0	0
380	400	4	0	0	0	0	0	0	0	0	0	0
400	420	5	0	0	0	0	0	0	0	0	0	0
420	440	6	1	0	0	0	0	0	0	0	0	0
440	460	7	1	0	0	0	0	0	0	0	0	0
460	480	8	1	0	0	0	0	0	0	0	0	0
480	500	20	2	0	0	0	0	0	0	0	0	0
500	520	22	11	3	0	0	0	0	0	0	0	0
520	540	23	12	4	0	0	0	0	0	0	0	0
540	560	25	13	5	0	0	0	0	0	0	0	0
560	580	26	15	5	0	0	0	0	0	0	0	0
580	600	28	16	6	0	0	0	0	0	0	0	0
600	620	29	18	7	1	0	0	0	0	0	0	0
620	640	31	19	9	2	0	0	0	0	0	0	0
640	660	32	21	10	2	0	0	0	0	0	0	0
660	680	34	22	11	3	0	0	0	0	0	0	0
680	700	35	23	12	4	0	0	0	0	0	0	0
700	720	36	25	14	5	0	0	0	0	0	0	0
720	740	38	26	15	6	0	0	0	0	0	0	0
740	760	39	28	17	7	0	0	0	0	0	0	0
760	780	41	29	18	8	0	0	0	0	0	0	0
780	800	42	31	19	9	0	0	0	0	0	0	0
800	820	44	32	21	10	0	0	0	0	0	0	0
820	840	45	34	22	11	3	0	0	0	0	0	0
840	860	47	35	24	13	4	0	0	0	0	0	0
860	880	48	37	25	14	5	0	0	0	0	0	0
880	900	50	38	27	15	6	0	0	0	0	0	0
900	920	51	40	28	17	7	0	0	0	0	0	0
920	940	53	41	30	18	8	1	0	0	0	0	0
940	960	54	43	31	20	9	2	0	0	0	0	0
960	980	56	44	33	21	10	3	0	0	0	0	0
980	1,000	57	46	34	23	12	4	0	0	0	0	0
1,000	1,020	47	36	36	24	13	4	0	0	0	0	0
1,020	1,040	60	49	37	26	14	5	0	0	0	0	0
1,040	1,060	62	50	39	27	16	6	0	0	0	0	0
1,060	1,080	63	52	40	29	17	7	1	0	0	0	0
1,080	1,100	65	53	42	30	19	8	1	0	0	0	0
1,100	1,120	66	55	43	32	20	9	2	0	0	0	0
1,120	1,140	68	56	45	33	21	11	3	0	0	0	0
1,140	1,160	69	58	46	34	23	12	4	0	0	0	0
1,160	1,180	71	59	47	36	24	13	4	0	0	0	0
1,180	1,200	72	60	49	37	26	15	5	0	0	0	0
1,200	1,220	73	62	50	39	27	16	6	1	0	0	0

BIWEEKLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

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

1,220	1,240	75	63	52	40	29	17	7	1	0	0	0
1,240	1,260	76	65	53	42	30	19	8	2	0	0	0
1,260	1,280	78	66	55	43	32	20	10	2	0	0	0
1,280	1,300	79	68	56	45	33	22	11	3	0	0	0
1,300	1,320	81	69	58	46	35	23	12	4	0	0	0
1,320	1,340	82	71	59	48	36	25	14	5	0	0	0
1,340	1,360	84	72	61	49	38	26	15	5	0	0	0
1,360	1,380	85	74	62	51	39	28	16	6	0	0	0
1,380	1,400	87	75	64	52	41	29	18	8	0	0	0
1,400	1,420	88	77	65	54	42	31	19	9	0	0	0
1,420	1,440	90	78	67	55	44	32	21	10	0	0	0
1,440	1,460	91	80	68	57	45	34	22	11	0	0	0
1,460	1,480	93	81	70	58	47	35	24	12	0	0	0
1,480	1,500	94	83	71	60	48	37	25	14	0	0	0
1,500	1,520	96	84	73	61	50	38	27	15	0	0	0
1,520	1,540	97	86	74	63	51	40	28	17	0	0	0
1,540	1,560	99	87	76	64	53	41	29	18	0	0	0
1,560	1,580	100	89	77	66	54	42	31	20	0	0	0
1,580	1,600	102	90	79	67	56	44	32	21	0	0	0
1,600	1,620	103	92	80	69	57	45	34	22	0	0	0
1,620	1,640	105	93	82	70	58	47	35	24	0	0	0
1,640	1,660	106	95	83	71	60	48	37	25	0	0	0
1,660	1,680	108	96	84	73	61	50	38	27	0	0	0
1,680	1,700	109	97	86	74	63	51	40	28	0	0	0
1,700	1,720	110	99	87	76	64	53	41	30	0	0	0
1,720	1,740	112	100	89	77	66	54	43	31	0	0	0
1,740	1,760	113	102	90	79	67	56	44	33	0	0	0
1,760	1,780	115	103	92	80	69	57	46	34	0	0	0
1,780	1,800	116	105	93	82	70	59	47	36	0	0	0
1,800	1,820	118	106	95	83	72	60	49	37	0	0	0
1,820	1,840	119	108	96	85	73	62	50	39	0	0	0
1,840	1,860	121	109	98	86	75	63	52	40	0	0	0
1,860	1,880	122	111	99	88	76	65	53	42	0	0	0
1,880	1,900	124	112	101	89	78	66	55	43	0	0	0
1,900	1,920	125	114	102	91	79	68	56	45	0	0	0
1,920	1,940	127	115	104	92	81	69	58	46	0	0	0
1,940	1,960	128	117	105	94	82	71	59	48	0	0	0
1,960	1,980	130	118	107	95	84	72	61	49	0	0	0
1,980	2,000	131	120	108	97	85	74	62	51	0	0	0
2,000	2,020	133	121	110	98	87	75	64	52	0	0	0
2,020	2,040	134	123	111	100	88	77	65	53	0	0	0
2,040	2,060	136	124	113	101	90	78	66	55	0	0	0
2,060	2,080	137	126	114	103	91	79	68	56	0	0	0
2,080	2,100	139	127	116	104	93	81	69	58	0	0	0
2,100	2,120	140	129	117	106	94	82	71	59	0	0	0
2,120	2,140	142	130	119	107	95	84	72	61	0	0	0
2,140	2,160	143	132	120	108	97	85	74	62	0	0	0
2,160	2,180	145	133	121	110	98	87	75	64	0	0	0
2,180	2,200	146	134	123	111	100	88	77	65	0	0	0
2,200	2,220	147	136	124	113	101	90	78	67	0	0	0
2,220	2,240	149	137	126	114	103	91	80	68	0	0	0
2,240	2,260	150	139	127	116	104	93	81	70	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 Weekly Payroll Period

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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

Table for Wage Bracket Method of Withholding

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

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

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 (continued)

41,400	42,000	1,951	1,651	1,352	1,055	767	496	277	115	12	0	0
42,000	42,600	1,996	1,696	1,396	1,097	810	533	308	137	22	0	0
42,600	43,200	2,040	1,740	1,441	1,141	852	570	339	160	31	0	0
43,200	43,800	2,084	1,785	1,485	1,185	895	607	369	184	41	0	0
43,800	44,400	2,129	1,829	1,529	1,230	938	650	400	209	56	0	0
44,400	45,000	2,173	1,873	1,574	1,274	980	693	432	233	77	0	0
45,000	45,600	2,218	1,918	1,618	1,318	1,023	735	469	258	99	5	0
45,600	46,200	2,262	1,962	1,663	1,363	1,065	778	505	285	121	14	0
46,200	46,800	2,306	2,007	1,707	1,407	1,108	820	542	316	142	24	0
46,800	47,400	2,351	2,051	1,751	1,452	1,152	863	579	346	166	34	0
47,400	48,000	2,395	2,095	1,796	1,496	1,196	906	618	377	190	43	0
48,000	48,600	2,440	2,140	1,840	1,540	1,241	948	661	407	215	61	0
48,600	49,200	2,484	2,184	1,885	1,585	1,285	991	703	441	239	83	0
49,200	49,800	2,528	2,229	1,929	1,629	1,330	1,033	746	478	264	104	7
49,800	50,400	2,573	2,273	1,973	1,674	1,374	1,076	788	515	293	126	17
50,400	51,000	2,617	2,317	2,018	1,718	1,418	1,119	831	551	323	148	26
51,000	51,600	2,662	2,362	2,062	1,762	1,463	1,163	874	588	354	172	36
51,600	52,200	2,706	2,406	2,107	1,807	1,507	1,207	916	629	385	196	46
52,200	52,800	2,750	2,451	2,151	1,851	1,552	1,252	959	671	415	221	67
52,800	53,400	2,795	2,495	2,195	1,896	1,596	1,296	1,001	714	451	246	88
53,400	54,000	2,839	2,539	2,240	1,940	1,640	1,341	1,044	756	487	270	110
54,000	54,600	2,884	2,584	2,284	1,984	1,685	1,385	1,087	799	524	300	131
54,600	55,200	2,928	2,628	2,329	2,029	1,729	1,429	1,130	842	560	331	153
55,200	55,800	2,972	2,673	2,373	2,073	1,774	1,474	1,174	884	597	362	178
55,800	56,400	3,017	2,717	2,417	2,118	1,818	1,518	1,219	927	632	392	203
56,400	57,000	3,061	2,761	2,462	2,162	1,862	1,563	1,263	969	682	423	227
57,000	57,600	3,106	2,806	2,506	2,206	1,907	1,607	1,307	1,012	725	460	252
57,600	58,200	3,150	2,850	2,551	2,251	1,951	1,651	1,352	1,055	767	496	277
58,200	58,800	3,194	2,895	2,595	2,295	1,996	1,696	1,396	1,097	810	533	308
58,800	59,400	3,239	2,939	2,639	2,340	2,040	1,740	1,441	1,141	852	570	339
59,400	60,000	3,283	2,983	2,684	2,384	2,084	1,785	1,485	1,185	895	607	369
60,000	60,600	3,328	3,028	2,728	2,428	2,129	1,829	1,529	1,230	938	650	400
60,600	61,200	3,372	3,072	2,773	2,473	2,173	1,873	1,574	1,274	980	693	432
61,200	61,800	3,416	3,117	2,817	2,517	2,218	1,918	1,618	1,318	1,023	735	469
61,800	62,400	3,461	3,161	2,861	2,562	2,262	1,962	1,663	1,363	1,065	778	505
62,400	63,000	3,505	3,205	2,906	2,606	2,306	2,007	1,707	1,407	1,108	820	542
63,000	63,600	3,550	3,250	2,950	2,650	2,351	2,051	1,751	1,452	1,152	863	579
63,600	64,200	3,594	3,294	2,995	2,695	2,395	2,095	1,796	1,496	1,196	906	618
64,200	64,800	3,638	3,339	3,039	2,739	2,440	2,140	1,840	1,540	1,241	948	661
64,800	65,400	3,683	3,383	3,083	2,784	2,484	2,184	1,885	1,585	1,285	991	703
65,400	66,000	3,727	3,427	3,128	2,828	2,528	2,229	1,929	1,629	1,330	1,033	746
66,000	66,600	3,772	3,472	3,172	2,872	2,573	2,273	1,973	1,674	1,374	1,076	788
66,600	67,200	3,816	3,516	3,217	2,917	2,617	2,317	2,018	1,718	1,418	1,119	831
67,200	67,800	3,860	3,561	3,261	2,961	2,662	2,362	2,062	1,762	1,463	1,163	874
67,800	68,400	3,905	3,605	3,305	3,006	2,706	2,406	2,107	1,807	1,507	1,207	916
68,400	69,000	3,949	3,649	3,350	3,050	2,750	2,451	2,151	1,851	1,552	1,252	959
69,000	69,600	3,994	3,694	3,394	3,094	2,795	2,495	2,195	1,896	1,596	1,296	1,001
69,600	70,200	4,038	3,738	3,439	3,139	2,839	2,539	2,240	1,940	1,640	1,341	1,044
70,200	70,800	4,082	3,783	3,483	3,183	2,884	2,584	2,284	1,984	1,685	1,385	1,087
70,800	71,400	4,127	3,827	3,527	3,228	2,928	2,628	2,329	2,029	1,729	1,429	1,130
71,400	72,000	4,171	3,871	3,572	3,272	2,972	2,673	2,373	2,073	1,774	1,474	1,174
72,000	72,600	4,216	3,916	3,616	3,316	3,017	2,717	2,417	2,118	1,818	1,518	1,219
72,600	73,200	4,260	3,960	3,661	3,361	3,061	2,761	2,462	2,162	1,862	1,563	1,263

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

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

Married Persons		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are-	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
\$	390	0	0	0	0	0	0	0	0	0	0	0
	1,060	9	1	0	0	0	0	0	0	0	0	0
	1,110	10	1	0	0	0	0	0	0	0	0	0
	1,160	12	2	0	0	0	0	0	0	0	0	0
	1,210	14	3	0	0	0	0	0	0	0	0	0
	1,260	16	4	0	0	0	0	0	0	0	0	0
	1,310	18	5	0	0	0	0	0	0	0	0	0
	1,360	20	7	0	0	0	0	0	0	0	0	0
	1,410	22	9	1	0	0	0	0	0	0	0	0
	1,460	25	11	2	0	0	0	0	0	0	0	0
	1,510	27	13	2	0	0	0	0	0	0	0	0
	1,560	30	15	3	0	0	0	0	0	0	0	0
	1,610	33	17	4	0	0	0	0	0	0	0	0
	1,660	35	19	6	0	0	0	0	0	0	0	0
	1,710	38	21	8	0	0	0	0	0	0	0	0
	1,760	41	23	9	1	0	0	0	0	0	0	0
	1,810	44	25	11	2	0	0	0	0	0	0	0
	1,860	47	28	13	3	0	0	0	0	0	0	0
	1,910	50	31	15	3	0	0	0	0	0	0	0
	1,960	54	33	17	5	0	0	0	0	0	0	0
	2,010	58	36	19	6	0	0	0	0	0	0	0
	2,060	61	39	21	8	0	0	0	0	0	0	0
	2,110	65	42	24	10	1	0	0	0	0	0	0
	2,160	68	45	26	12	2	0	0	0	0	0	0
	2,210	72	48	29	14	3	0	0	0	0	0	0
	2,260	75	51	31	16	4	0	0	0	0	0	0
	2,310	79	55	34	18	5	0	0	0	0	0	0
	2,360	82	58	37	20	7	0	0	0	0	0	0
	2,410	86	62	40	22	9	0	0	0	0	0	0
	2,460	89	66	43	24	10	0	0	0	0	0	0
	2,510	93	69	46	27	12	0	0	0	0	0	0
	2,560	97	73	49	29	14	0	0	0	0	0	0
	2,610	100	76	52	32	16	0	0	0	0	0	0
	2,660	104	80	56	34	18	0	0	0	0	0	0
	2,710	108	83	59	37	20	0	0	0	0	0	0
	2,760	112	87	63	40	22	0	0	0	0	0	0
	2,810	115	90	66	43	25	1	0	0	0	0	0
	2,860	119	94	70	47	27	2	0	0	0	0	0
	2,910	123	98	74	50	30	3	0	0	0	0	0
	2,960	126	101	77	53	33	4	0	0	0	0	0
	3,010	130	105	81	57	35	6	0	0	0	0	0
	3,060	134	109	84	60	38	8	0	0	0	0	0
	3,110	137	112	88	64	41	9	0	0	0	0	0
	3,160	141	116	91	67	44	11	0	0	0	0	0
	3,210	145	120	95	71	47	13	0	0	0	0	0
	3,260	149	124	99	74	50	15	0	0	0	0	0
	3,310	152	127	102	78	53	17	0	0	0	0	0
	3,360	156	131	106	82	56	19	0	0	0	0	0
	3,410	160	135	110	85	59	21	0	0	0	0	0
	3,460	163	138	113	89	62	24	0	0	0	0	0
	3,510							10	1	0	0	0

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

Table for Wage Bracket Method of Withholding

for Married with a Monthly Payroll Period (continued)

3,510	3,560	167	142	117	92	68	45	26	12	2	0	0
3,560	3,610	171	146	121	96	72	48	29	14	3	0	0
3,610	3,660	174	149	125	100	75	51	31	16	4	0	0
3,660	3,710	178	153	128	103	79	55	34	18	5	0	0
3,710	3,760	182	157	132	107	82	58	37	20	7	0	0
3,760	3,810	186	161	136	111	86	62	40	22	9	1	0
3,810	3,860	189	164	139	114	89	66	43	24	10	1	0
3,860	3,910	193	168	143	118	93	69	46	27	12	2	0
3,910	3,960	197	172	147	122	97	73	49	29	14	3	0
3,960	4,010	200	175	150	125	100	76	52	32	16	4	0
4,010	4,060	204	179	154	129	104	80	56	34	18	5	0
4,060	4,110	208	183	158	133	108	83	59	37	20	7	0
4,110	4,160	211	186	162	137	112	87	63	40	22	9	1
4,160	4,210	215	190	165	140	115	90	66	43	25	11	2
4,210	4,260	219	194	169	144	119	94	70	47	27	13	2
4,260	4,310	223	198	173	148	123	98	74	50	30	15	3
4,310	4,360	226	201	176	151	126	101	77	53	33	17	4
4,360	4,410	230	205	180	155	130	105	81	57	35	19	6
4,410	4,460	234	209	184	159	134	109	84	60	38	21	8
4,460	4,510	237	212	187	162	137	112	88	64	41	23	9
4,510	4,560	241	216	191	166	141	116	91	67	44	25	11
4,560	4,610	245	220	195	170	145	120	95	71	47	28	13
4,610	4,660	248	223	199	174	149	124	99	74	50	31	15
4,660	4,710	252	227	202	177	152	127	102	78	54	33	17
4,710	4,760	256	231	206	181	156	131	106	82	58	36	19
4,760	4,810	260	235	210	185	160	135	110	85	61	39	21
4,810	4,860	263	238	213	188	163	138	113	89	65	42	24
4,860	4,910	267	242	217	192	167	142	117	92	68	45	26
4,910	4,960	271	246	221	196	171	146	121	96	72	48	29
4,960	5,010	274	249	224	199	174	149	125	100	75	51	31
5,010	5,060	278	253	228	203	178	153	128	103	79	55	34
5,060	5,110	282	257	232	207	182	157	132	107	82	58	37
5,110	5,160	285	260	236	211	186	161	136	111	86	62	40
5,160	5,210	289	264	239	214	189	164	139	114	89	66	43
5,210	5,260	293	268	243	218	193	168	143	118	93	69	46
5,260	5,310	297	272	247	222	197	172	147	122	97	73	49
5,310	5,360	300	275	250	225	200	175	150	125	100	76	52
5,360	5,410	304	279	254	229	204	179	154	129	104	80	56
5,410	5,460	308	283	258	233	208	183	158	133	108	83	59
5,460	5,510	311	286	261	236	211	186	162	137	112	87	63
5,510	5,560	315	290	265	240	215	190	165	140	115	90	66
5,560	5,610	319	294	269	244	219	194	169	144	119	94	70
5,610	5,660	322	297	273	248	223	198	173	148	123	98	74
5,660	5,710	326	301	276	251	226	201	176	151	126	101	77
5,710	5,760	330	305	280	255	230	205	180	155	130	105	81
5,760	5,810	334	309	284	259	234	209	184	159	134	109	84
5,810	5,860	337	312	287	262	237	212	187	162	137	112	88
5,860	5,910	341	316	291	266	241	216	191	166	141	116	91
5,910	5,960	345	320	295	270	245	220	195	170	145	120	95
5,960	6,010	348	323	298	273	248	223	199	174	149	124	99
6,010	6,060	352	327	302	277	252	227	202	177	152	127	102
6,060	6,110	356	331	306	281	256	231	206	181	156	131	106

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

Table for Wage Bracket Method of Withholding

for Married with a Semimonthly Payroll Period (continued)

1,755	1,780	84	71	59	46	34	23	13	6	1	0	0
1,780	1,805	85	73	60	48	36	24	14	7	1	0	0
1,805	1,830	87	75	62	50	38	26	16	8	2	0	0
1,830	1,855	89	77	64	52	39	27	17	9	2	0	0
1,855	1,880	91	78	66	53	41	29	18	10	3	0	0
1,880	1,905	93	80	68	55	43	31	20	11	4	0	0
1,905	1,930	95	82	70	57	45	33	21	12	5	1	0
1,930	1,955	96	84	72	59	47	35	23	13	6	1	0
1,955	1,980	98	86	73	61	48	36	24	15	7	1	0
1,980	2,005	100	88	75	63	50	38	26	16	8	2	0
2,005	2,030	102	90	77	65	52	40	28	17	9	3	0
2,030	2,055	104	91	79	66	54	42	30	19	10	4	0
2,055	2,080	106	93	81	68	56	43	31	20	11	5	0
2,080	2,105	108	95	83	70	58	45	33	22	12	5	0
2,105	2,130	109	97	84	72	59	47	35	23	14	6	1
2,130	2,155	111	99	86	74	61	49	37	25	15	7	2
2,155	2,180	113	101	88	76	63	51	39	27	16	8	2
2,180	2,205	115	102	90	78	65	53	40	28	18	9	3
2,205	2,230	117	104	92	79	67	54	42	30	19	10	4
2,230	2,255	119	106	94	81	69	56	44	32	21	11	5
2,255	2,280	121	108	96	83	71	58	46	34	22	13	6
2,280	2,305	122	110	97	85	72	60	47	35	24	14	7
2,305	2,330	124	112	99	87	74	62	49	37	25	15	8
2,330	2,355	126	114	101	89	76	64	51	39	27	17	9
2,355	2,380	128	115	103	90	78	65	53	41	29	18	10
2,380	2,405	130	117	105	92	80	67	55	43	31	19	11
2,405	2,430	132	119	107	94	82	69	57	44	32	21	12
2,430	2,455	133	121	109	96	84	71	59	46	34	23	13
2,455	2,480	135	123	110	98	85	73	60	48	36	24	14
2,480	2,505	137	125	112	100	87	75	62	50	38	26	16
2,505	2,530	139	127	114	102	89	77	64	52	39	27	17
2,530	2,555	141	128	116	103	91	78	66	53	41	29	18
2,555	2,580	143	130	118	105	93	80	68	55	43	31	20
2,580	2,605	145	132	120	107	95	82	70	57	45	33	21
2,605	2,630	146	134	121	109	96	84	72	59	47	35	23
2,630	2,655	148	136	123	111	98	86	73	61	48	36	24
2,655	2,680	150	138	125	113	100	88	75	63	50	38	26
2,680	2,705	152	139	127	115	102	90	77	65	52	40	28
2,705	2,730	154	141	129	116	104	91	79	66	54	42	30
2,730	2,755	156	143	131	118	106	93	81	68	56	43	31
2,755	2,780	158	145	133	120	108	95	83	70	58	45	33
2,780	2,805	159	147	134	122	109	97	84	72	59	47	35
2,805	2,830	161	149	136	124	111	99	86	74	61	49	37
2,830	2,855	163	151	138	126	113	101	88	76	63	51	39
2,855	2,880	165	152	140	127	115	102	90	78	65	53	40
2,880	2,905	167	154	142	129	117	104	92	79	67	54	42
2,905	2,930	169	156	144	131	119	106	94	81	69	56	44
2,930	2,955	170	158	146	133	121	108	96	83	71	58	46
2,955	2,980	172	160	147	135	122	110	97	85	72	60	47
2,980	3,005	174	162	149	137	124	112	99	87	74	62	49
3,005	3,030	176	164	151	139	126	114	101	89	76	64	51
3,030	3,055	178	165	153	140	128	115	103	90	78	65	53

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 (continued)

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

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

Table for Wage Bracket Method of Withholding

for Married with a Weekly Payroll Period (continued)

1,220	1,240	1,260	1,280	1,300	1,320	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740	1,760	1,780	1,800	1,820	1,840	1,860	1,880	1,900	1,920	1,940	1,960	1,980	2,000	2,020	2,040	2,060	2,080	2,100	2,120	2,140	2,160	2,180	2,200	2,220	2,240	
69	71	72	74	75	77	78	80	81	83	84	85	87	88	90	91	93	94	96	97	99	100	102	103	105	106	108	110	111	112	114	115	117	118	120	121	122	124	125	127	128	130	131	133	134	136	137	139	140	142	143	145	
63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	95	96	97	99	100	102	103	105	106	108	109	111	112	114	115	117	118	120	121	123	124	126	127	129	130	132	133	134	136	137	139	
58	59	61	62	64	65	67	68	70	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	124	126	127	129	130	132	133	
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	111	113	114	116	117	119	120	122	123	124	126	127	
46	48	49	51	52	54	55	57	58	60	61	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	111	113	114	116	117	119	120	122	
40	42	43	45	46	48	49	51	52	54	55	57	58	60	61	63	64	66	67	69	70	72	73	75	76	78	79	81	82	84	85	87	88	90	91	93	94	96	97	99	100	102	103	105	106	108	109	111	112	114	116	117	
35	36	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
29	30	32	33	35	36	38	39	41	42	44	45	47	48	50	51	53	54	56	57	59	60	62	63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	95	96	98	99	101	102	104	105	
23	25	26	28	29	31	32	33	35	36	38	39	41	42	44	45	47	48	50	51	53	54	56	57	59	60	62	63	65	66	68	69	71	72	74	75	77	78	80	81	83	84	86	87	89	90	92	93	95	96	98	99	
18	19	20	22	23	25	26	28	29	31	32	34	35	37	38	40	41	43	44	46	47	49	50	52	53	55	56	58	59	61	62	64	65	67	68	70	71	73	74	76	77	79	80	82	83	85	86	88	89	91	92	94	95
12	13	15	16	18	19	20	22	23	25	26	28	29	31	32	34	35	37	38	40	41	43	44	46	47	49	50	52	53	55	56	58	59	61	62	64	65	67	68	70	71	73	74	76	77	79	80	82	83	85	86	88	89

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 withholding 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-	At least																			
	But less than																			
\$	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	55	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	57	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	59	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	62	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	64	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	66	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	68	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	71	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	73	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	75	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	78	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	80	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	82	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	85	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	87	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	89	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	92	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	94	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	96	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	98	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	101	3	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	103	3	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	105	3	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	108	4	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	110	4	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	112	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	115	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	117	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	119	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	122	5	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	124	5	4	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	126	5	4	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	128	5	4	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	131	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	133	5	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	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

