

# Single employees paid once a month

# 2017 Minnesota Tax Withholding Tables

| If the employee's wages are |               | Number of withholding allowances          |    |    |    |    |    |   |   |   |   |            |
|-----------------------------|---------------|---|----|----|----|----|----|---|---|---|---|------------|
| at least                    | but less than | 0   | 1  | 2  | 3  | 4  | 5  | 6 | 7 | 8 | 9 | 10 or more |
|                             |               | The amount to withhold (in whole dollars) |    |    |    |    |    |   |   |   |   |            |
| 0                           | 200           | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 200                         | 220           | 1   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 220                         | 240           | 2   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 240                         | 260           | 3   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 260                         | 280           | 4   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 280                         | 300           | 5   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 300                         | 320           | 6   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 320                         | 340           | 7   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 340                         | 360           | 8   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 360                         | 380           | 10  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 380                         | 400           | 11  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 400                         | 420           | 12  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 420                         | 440           | 13  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 440                         | 460           | 14  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 460                         | 480           | 15  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 480                         | 500           | 16  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 500                         | 520           | 17  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 520                         | 540           | 18  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 540                         | 560           | 19  | 1  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 560                         | 580           | 20  | 2  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 580                         | 600           | 21  | 3  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 600                         | 640           | 23  | 5  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 640                         | 680           | 25  | 7  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 680                         | 720           | 27  | 9  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 720                         | 760           | 29  | 11 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 760                         | 800           | 31  | 13 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 800                         | 840           | 34  | 16 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 840                         | 880           | 36  | 18 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 880                         | 920           | 38  | 20 | 2  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 920                         | 960           | 40  | 22 | 4  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 960                         | 1,000         | 42  | 24 | 6  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,000                       | 1,040         | 44  | 26 | 8  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,040                       | 1,080         | 46  | 28 | 10 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,080                       | 1,120         | 49  | 31 | 12 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,120                       | 1,160         | 51  | 33 | 15 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,160                       | 1,200         | 53  | 35 | 17 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,200                       | 1,240         | 55  | 37 | 19 | 1  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,240                       | 1,280         | 57  | 39 | 21 | 3  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,280                       | 1,320         | 59  | 41 | 23 | 5  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,320                       | 1,360         | 61  | 43 | 25 | 7  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,360                       | 1,400         | 64  | 46 | 27 | 9  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,400                       | 1,440         | 66  | 48 | 30 | 12 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,440                       | 1,480         | 68  | 50 | 32 | 14 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,480                       | 1,520         | 70  | 52 | 34 | 16 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,520                       | 1,560         | 72  | 54 | 36 | 18 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,560                       | 1,600         | 74  | 56 | 38 | 20 | 2  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,600                       | 1,640         | 76  | 58 | 40 | 22 | 4  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,640                       | 1,680         | 79  | 60 | 42 | 24 | 6  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,680                       | 1,720         | 81  | 63 | 45 | 27 | 8  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,720                       | 1,760         | 83  | 65 | 47 | 29 | 11 | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,760                       | 1,800         | 85  | 67 | 49 | 31 | 13 | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,800                       | 1,840         | 87  | 69 | 51 | 33 | 15 | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,840                       | 1,880         | 89  | 71 | 53 | 35 | 17 | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,880                       | 1,920         | 91  | 73 | 55 | 37 | 19 | 1  | 0 | 0 | 0 | 0 | 0          |
| 1,920                       | 1,960         | 94  | 75 | 57 | 39 | 21 | 3  | 0 | 0 | 0 | 0 | 0          |
| 1,960                       | 2,000         | 96  | 78 | 60 | 42 | 23 | 5  | 0 | 0 | 0 | 0 | 0          |
| 2,000                       | 2,040         | 98  | 80 | 62 | 44 | 26 | 8  | 0 | 0 | 0 | 0 | 0          |
| 2,040                       | 2,080         | 100                                       | 82 | 64 | 46 | 28 | 10 | 0 | 0 | 0 | 0 | 0          |
| 2,080                       | 2,120         | 102                                       | 84 | 66 | 48 | 30 | 12 | 0 | 0 | 0 | 0 | 0          |
| 2,120                       | 2,160         | 104                                       | 86 | 68 | 50 | 32 | 14 | 0 | 0 | 0 | 0 | 0          |
| 2,160                       | 2,200         | 106                                       | 88 | 70 | 52 | 34 | 16 | 0 | 0 | 0 | 0 | 0          |
| 2,200                       | 2,240         | 109                                       | 90 | 72 | 54 | 36 | 18 | 0 | 0 | 0 | 0 | 0          |
| 2,240                       | 2,280         | 111                                       | 93 | 75 | 56 | 38 | 20 | 2 | 0 | 0 | 0 | 0          |
| 2,280                       | 2,320         | 113                                       | 95 | 77 | 59 | 41 | 23 | 4 | 0 | 0 | 0 | 0          |
| 2,320                       | 2,360         | 115                                       | 97 | 79 | 61 | 43 | 25 | 7 | 0 | 0 | 0 | 0          |

| If the employee's wages are   |               | Number of withholding allowances          |     |     |     |     |     |     |     |     |     |            |
|---|---------------|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| at least  | but less than | 0   | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10 or more |
|   |               | The amount to withhold (in whole dollars) |     |     |     |     |     |     |     |     |     |            |
| 2,360   | 2,400         | 118                                       | 99  | 81  | 63  | 45  | 27  | 9   | 0   | 0   | 0   | 0          |
| 2,400   | 2,440         | 121                                       | 101 | 83  | 65  | 47  | 29  | 11  | 0   | 0   | 0   | 0          |
| 2,440   | 2,480         | 124                                       | 103 | 85  | 67  | 49  | 31  | 13  | 0   | 0   | 0   | 0          |
| 2,480   | 2,520         | 127                                       | 105 | 87  | 69  | 51  | 33  | 15  | 0   | 0   | 0   | 0          |
| 2,520   | 2,560         | 130                                       | 108 | 90  | 71  | 53  | 35  | 17  | 0   | 0   | 0   | 0          |
| 2,560   | 2,600         | 132                                       | 110 | 92  | 74  | 56  | 37  | 19  | 1   | 0   | 0   | 0          |
| 2,600   | 2,640         | 135                                       | 112 | 94  | 76  | 58  | 40  | 22  | 4   | 0   | 0   | 0          |
| 2,640   | 2,680         | 138                                       | 114 | 96  | 78  | 60  | 42  | 24  | 6   | 0   | 0   | 0          |
| 2,680   | 2,720         | 141                                       | 117 | 98  | 80  | 62  | 44  | 26  | 8   | 0   | 0   | 0          |
| 2,720   | 2,760         | 144                                       | 120 | 100 | 82  | 64  | 46  | 28  | 10  | 0   | 0   | 0          |
| 2,760   | 2,800         | 147                                       | 123 | 102 | 84  | 66  | 48  | 30  | 12  | 0   | 0   | 0          |
| 2,800   | 2,840         | 149                                       | 126 | 105 | 86  | 68  | 50  | 32  | 14  | 0   | 0   | 0          |
| 2,840   | 2,880         | 152                                       | 128 | 107 | 89  | 71  | 52  | 34  | 16  | 0   | 0   | 0          |
| 2,880   | 2,920         | 155                                       | 131 | 109 | 91  | 73  | 55  | 37  | 19  | 0   | 0   | 0          |
| 2,920   | 2,960         | 158                                       | 134 | 111 | 93  | 75  | 57  | 39  | 21  | 3   | 0   | 0          |
| 2,960   | 3,000         | 161                                       | 137 | 113 | 95  | 77  | 59  | 41  | 23  | 5   | 0   | 0          |
| 3,000   | 3,040         | 163                                       | 140 | 116 | 97  | 79  | 61  | 43  | 25  | 7   | 0   | 0          |
| 3,040   | 3,080         | 166                                       | 142 | 119 | 99  | 81  | 63  | 45  | 27  | 9   | 0   | 0          |
| 3,080   | 3,120         | 169                                       | 145 | 121 | 101 | 83  | 65  | 47  | 29  | 11  | 0   | 0          |
| 3,120   | 3,160         | 172                                       | 148 | 124 | 104 | 86  | 67  | 49  | 31  | 13  | 0   | 0          |
| 3,160   | 3,200         | 175                                       | 151 | 127 | 106 | 88  | 70  | 52  | 33  | 15  | 0   | 0          |
| 3,200   | 3,240         | 178                                       | 154 | 130 | 108 | 90  | 72  | 54  | 36  | 18  | 0   | 0          |
| 3,240   | 3,280         | 180                                       | 157 | 133 | 110 | 92  | 74  | 56  | 38  | 20  | 2   | 0          |
| 3,280   | 3,320         | 183                                       | 159 | 136 | 112 | 94  | 76  | 58  | 40  | 22  | 4   | 0          |
| 3,320   | 3,360         | 186                                       | 162 | 138 | 115 | 96  | 78  | 60  | 42  | 24  | 6   | 0          |
| 3,360   | 3,400         | 189                                       | 165 | 141 | 117 | 98  | 80  | 62  | 44  | 26  | 8   | 0          |
| 3,400   | 3,440         | 192                                       | 168 | 144 | 120 | 100 | 82  | 64  | 46  | 28  | 10  | 0          |
| 3,440   | 3,480         | 194                                       | 171 | 147 | 123 | 103 | 85  | 67  | 48  | 30  | 12  | 0          |
| 3,480   | 3,520         | 197                                       | 173 | 150 | 126 | 105 | 87  | 69  | 51  | 33  | 14  | 0          |
| 3,520   | 3,560         | 200                                       | 176 | 153 | 129 | 107 | 89  | 71  | 53  | 35  | 17  | 0          |
| 3,560   | 3,600         | 203                                       | 179 | 155 | 132 | 109 | 91  | 73  | 55  | 37  | 19  | 1          |
| 3,600   | 3,640         | 206                                       | 182 | 158 | 134 | 111 | 93  | 75  | 57  | 39  | 21  | 3          |
| 3,640   | 3,680         | 209                                       | 185 | 161 | 137 | 113 | 95  | 77  | 59  | 41  | 23  | 5          |
| 3,680   | 3,720         | 211                                       | 188 | 164 | 140 | 116 | 97  | 79  | 61  | 43  | 25  | 7          |
| 3,720   | 3,760         | 214                                       | 190 | 167 | 143 | 119 | 100 | 81  | 63  | 45  | 27  | 9          |
| 3,760   | 3,800         | 217                                       | 193 | 169 | 146 | 122 | 102 | 84  | 66  | 48  | 29  | 11         |
| 3,800   | 3,840         | 220                                       | 196 | 172 | 148 | 125 | 104 | 86  | 68  | 50  | 32  | 14         |
| 3,840   | 3,880         | 223                                       | 199 | 175 | 151 | 127 | 106 | 88  | 70  | 52  | 34  | 16         |
| 3,880   | 3,920         | 225                                       | 202 | 178 | 154 | 130 | 108 | 90  | 72  | 54  | 36  | 18         |
| 3,920   | 3,960         | 228                                       | 204 | 181 | 157 | 133 | 110 | 92  | 74  | 56  | 38  | 20         |
| 3,960   | 4,000         | 231                                       | 207 | 184 | 160 | 136 | 112 | 94  | 76  | 58  | 40  | 22         |
| 4,000   | 4,040         | 234                                       | 210 | 186 | 163 | 139 | 115 | 96  | 78  | 60  | 42  | 24         |
| 4,040   | 4,080         | 237                                       | 213 | 189 | 165 | 142 | 118 | 99  | 81  | 63  | 44  | 26         |
| 4,080   | 4,120         | 240                                       | 216 | 192 | 168 | 144 | 121 | 101 | 83  | 65  | 47  | 29         |
| 4,120   | 4,160         | 242                                       | 219 | 195 | 171 | 147 | 123 | 103 | 85  | 67  | 49  | 31         |
| 4,160   | 4,200         | 245                                       | 221 | 198 | 174 | 150 | 126 | 105 | 87  | 69  | 51  | 33         |
| 4,200   | 4,240         | 248                                       | 224 | 200 | 177 | 153 | 129 | 107 | 89  | 71  | 53  | 35         |
| 4,240   | 4,280         | 251                                       | 227 | 203 | 179 | 156 | 132 | 109 | 91  | 73  | 55  | 37         |
| 4,280   | 4,320         | 254                                       | 230 | 206 | 182 | 158 | 135 | 111 | 93  | 75  | 57  | 39         |
| 4,320   | 4,360         | 256                                       | 233 | 209 | 185 | 161 | 138 | 114 | 96  | 77  | 59  | 41         |
| 4,360   | 4,400         | 259                                       | 236 | 212 | 188 | 164 | 140 | 117 | 98  | 80  | 62  | 44         |
| 4,400   | 4,440         | 262                                       | 238 | 215 | 191 | 167 | 143 | 119 | 100 | 82  | 64  | 46         |
| 4,440   | 4,480         | 265                                       | 241 | 217 | 194 | 170 | 146 | 122 | 102 | 84  | 66  | 48         |
| 4,480   | 4,520         | 268                                       | 244 | 220 | 196 | 173 | 149 | 125 | 104 | 86  | 68  | 50         |
| 4,520   | 4,560         | 271                                       | 247 | 223 | 199 | 175 | 152 | 128 | 106 | 88  | 70  | 52         |
| 4,560   | 4,600         | 273                                       | 250 | 226 | 202 | 178 | 154 | 131 | 108 | 90  | 72  | 54         |
| 7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)  |               |   |     |     |     |     |     |     |     |     |     |            |
| 4,600   | 7,142         | 275                                       | 251 | 227 | 203 | 180 | 156 | 132 | 109 | 91  | 73  | 55         |
| 7.85 PERCENT (.0785) OF THE EXCESS OVER \$7,142 PLUS (round total to the nearest whole dollar)  |               |   |     |     |     |     |     |     |     |     |     |            |
| 7,142   | 13,268        | 454                                       | 430 | 406 | 383 | 359 | 335 | 311 | 287 | 264 | 240 | 216        |
| 9.85 PERCENT (.0985) OF THE EXCESS OVER \$13,268 PLUS (round total to the nearest whole dollar) |               |   |     |     |     |     |     |     |     |     |     |            |
| 13,268 and over   |               | 935                                       | 908 | 882 | 855 | 829 | 802 | 776 | 749 | 723 | 696 | 670        |

# Married employees paid once a month

2017 Minnesota Tax Withholding Tables

| If the employee's wages are |               | Number of withholding allowances          |    |    |    |    |    |   |   |   |   |            |
|-----------------------------|---------------|---|----|----|----|----|----|---|---|---|---|------------|
| at least                    | but less than | 0   | 1  | 2  | 3  | 4  | 5  | 6 | 7 | 8 | 9 | 10 or more |
|                             |               | The amount to withhold (in whole dollars) |    |    |    |    |    |   |   |   |   |            |
| 0                           | 720           | 0   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 720                         | 760           | 1   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 760                         | 800           | 3   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 800                         | 840           | 5   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 840                         | 880           | 7   | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 880                         | 920           | 10  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 920                         | 960           | 12  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 960                         | 1,000         | 14  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,000                       | 1,040         | 16  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,040                       | 1,080         | 18  | 0  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,080                       | 1,120         | 20  | 2  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,120                       | 1,160         | 22  | 4  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,160                       | 1,200         | 25  | 7  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,200                       | 1,240         | 27  | 9  | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,240                       | 1,280         | 29  | 11 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,280                       | 1,320         | 31  | 13 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,320                       | 1,360         | 33  | 15 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,360                       | 1,400         | 35  | 17 | 0  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,400                       | 1,440         | 37  | 19 | 1  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,440                       | 1,480         | 40  | 21 | 3  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,480                       | 1,520         | 42  | 24 | 6  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,520                       | 1,560         | 44  | 26 | 8  | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,560                       | 1,600         | 46  | 28 | 10 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,600                       | 1,640         | 48  | 30 | 12 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,640                       | 1,680         | 50  | 32 | 14 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,680                       | 1,720         | 52  | 34 | 16 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,720                       | 1,760         | 55  | 36 | 18 | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,760                       | 1,800         | 57  | 39 | 21 | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,800                       | 1,840         | 59  | 41 | 23 | 5  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,840                       | 1,880         | 61  | 43 | 25 | 7  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,880                       | 1,920         | 63  | 45 | 27 | 9  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,920                       | 1,960         | 65  | 47 | 29 | 11 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 1,960                       | 2,000         | 67  | 49 | 31 | 13 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,000                       | 2,040         | 70  | 51 | 33 | 15 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,040                       | 2,080         | 72  | 54 | 36 | 17 | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,080                       | 2,120         | 74  | 56 | 38 | 20 | 2  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,120                       | 2,160         | 76  | 58 | 40 | 22 | 4  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,160                       | 2,200         | 78  | 60 | 42 | 24 | 6  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,200                       | 2,240         | 80  | 62 | 44 | 26 | 8  | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,240                       | 2,280         | 82  | 64 | 46 | 28 | 10 | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,280                       | 2,320         | 84  | 66 | 48 | 30 | 12 | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,320                       | 2,360         | 87  | 69 | 51 | 32 | 14 | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,360                       | 2,400         | 89  | 71 | 53 | 35 | 17 | 0  | 0 | 0 | 0 | 0 | 0          |
| 2,400                       | 2,440         | 91  | 73 | 55 | 37 | 19 | 1  | 0 | 0 | 0 | 0 | 0          |
| 2,440                       | 2,480         | 93  | 75 | 57 | 39 | 21 | 3  | 0 | 0 | 0 | 0 | 0          |
| 2,480                       | 2,520         | 95  | 77 | 59 | 41 | 23 | 5  | 0 | 0 | 0 | 0 | 0          |
| 2,520                       | 2,560         | 97  | 79 | 61 | 43 | 25 | 7  | 0 | 0 | 0 | 0 | 0          |
| 2,560                       | 2,600         | 99  | 81 | 63 | 45 | 27 | 9  | 0 | 0 | 0 | 0 | 0          |
| 2,600                       | 2,640         | 102                                       | 84 | 65 | 47 | 29 | 11 | 0 | 0 | 0 | 0 | 0          |
| 2,640                       | 2,680         | 104                                       | 86 | 68 | 50 | 32 | 13 | 0 | 0 | 0 | 0 | 0          |
| 2,680                       | 2,720         | 106                                       | 88 | 70 | 52 | 34 | 16 | 0 | 0 | 0 | 0 | 0          |
| 2,720                       | 2,760         | 108                                       | 90 | 72 | 54 | 36 | 18 | 0 | 0 | 0 | 0 | 0          |
| 2,760                       | 2,800         | 110                                       | 92 | 74 | 56 | 38 | 20 | 2 | 0 | 0 | 0 | 0          |
| 2,800                       | 2,840         | 112                                       | 94 | 76 | 58 | 40 | 22 | 4 | 0 | 0 | 0 | 0          |
| 2,840                       | 2,880         | 114                                       | 96 | 78 | 60 | 42 | 24 | 6 | 0 | 0 | 0 | 0          |

| If the employee's wages are |               | Number of withholding allowances   |       |       |       |       |       |       |       |       |       |            |
|-----------------------------|---------------|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
|                             |               | 0  | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10 or more |
| at least                    | but less than | The amount to withhold (in whole dollars)  |       |       |       |       |       |       |       |       |       |            |
| 2,880                       | 2,920         | 117  | 99    | 80    | 62    | 44    | 26    | 8     | 0     | 0     | 0     | 0          |
| 2,920                       | 2,960         | 119  | 101   | 83    | 65    | 47    | 28    | 10    | 0     | 0     | 0     | 0          |
| 2,960                       | 3,000         | 121  | 103   | 85    | 67    | 49    | 31    | 13    | 0     | 0     | 0     | 0          |
| 3,000                       | 3,040         | 123  | 105   | 87    | 69    | 51    | 33    | 15    | 0     | 0     | 0     | 0          |
| 3,040                       | 3,080         | 125  | 107   | 89    | 71    | 53    | 35    | 17    | 0     | 0     | 0     | 0          |
| 3,080                       | 3,120         | 127  | 109   | 91    | 73    | 55    | 37    | 19    | 1     | 0     | 0     | 0          |
| 3,120                       | 3,160         | 129  | 111   | 93    | 75    | 57    | 39    | 21    | 3     | 0     | 0     | 0          |
| 3,160                       | 3,200         | 132  | 114   | 95    | 77    | 59    | 41    | 23    | 5     | 0     | 0     | 0          |
| 3,200                       | 3,240         | 134  | 116   | 98    | 80    | 61    | 43    | 25    | 7     | 0     | 0     | 0          |
| 3,240                       | 3,280         | 136  | 118   | 100   | 82    | 64    | 46    | 28    | 9     | 0     | 0     | 0          |
| 3,280                       | 3,320         | 138  | 120   | 102   | 84    | 66    | 48    | 30    | 12    | 0     | 0     | 0          |
| 3,320                       | 3,360         | 140  | 122   | 104   | 86    | 68    | 50    | 32    | 14    | 0     | 0     | 0          |
| 3,360                       | 3,400         | 142  | 124   | 106   | 88    | 70    | 52    | 34    | 16    | 0     | 0     | 0          |
| 3,400                       | 3,440         | 144  | 126   | 108   | 90    | 72    | 54    | 36    | 18    | 0     | 0     | 0          |
| 3,440                       | 3,480         | 147  | 128   | 110   | 92    | 74    | 56    | 38    | 20    | 2     | 0     | 0          |
| 3,480                       | 3,520         | 149  | 131   | 113   | 95    | 76    | 58    | 40    | 22    | 4     | 0     | 0          |
| 3,520                       | 3,560         | 151  | 133   | 115   | 97    | 79    | 61    | 42    | 24    | 6     | 0     | 0          |
| 3,560                       | 3,600         | 153  | 135   | 117   | 99    | 81    | 63    | 45    | 27    | 9     | 0     | 0          |
| 3,600                       | 3,640         | 155  | 137   | 119   | 101   | 83    | 65    | 47    | 29    | 11    | 0     | 0          |
| 3,640                       | 3,680         | 157  | 139   | 121   | 103   | 85    | 67    | 49    | 31    | 13    | 0     | 0          |
| 3,680                       | 3,720         | 159  | 141   | 123   | 105   | 87    | 69    | 51    | 33    | 15    | 0     | 0          |
| 3,720                       | 3,760         | 162  | 143   | 125   | 107   | 89    | 71    | 53    | 35    | 17    | 0     | 0          |
| 3,760                       | 3,800         | 164  | 146   | 128   | 109   | 91    | 73    | 55    | 37    | 19    | 1     | 0          |
| 3,800                       | 3,840         | 166  | 148   | 130   | 112   | 94    | 76    | 57    | 39    | 21    | 3     | 0          |
| 3,840                       | 3,880         | 169  | 150   | 132   | 114   | 96    | 78    | 60    | 42    | 23    | 5     | 0          |
| 3,880                       | 3,920         | 172  | 152   | 134   | 116   | 98    | 80    | 62    | 44    | 26    | 8     | 0          |
| 3,920                       | 3,960         | 174  | 154   | 136   | 118   | 100   | 82    | 64    | 46    | 28    | 10    | 0          |
| 3,960                       | 4,000         | 177  | 156   | 138   | 120   | 102   | 84    | 66    | 48    | 30    | 12    | 0          |
| 4,000                       | 4,040         | 180  | 158   | 140   | 122   | 104   | 86    | 68    | 50    | 32    | 14    | 0          |
| 4,040                       | 4,080         | 183  | 161   | 143   | 124   | 106   | 88    | 70    | 52    | 34    | 16    | 0          |
| 4,080                       | 4,120         | 186  | 163   | 145   | 127   | 109   | 91    | 72    | 54    | 36    | 18    | 0          |
| 4,120                       | 4,160         | 188  | 165   | 147   | 129   | 111   | 93    | 75    | 57    | 38    | 20    | 2          |
| 4,160                       | 4,200         | 191  | 168   | 149   | 131   | 113   | 95    | 77    | 59    | 41    | 23    | 5          |
| 4,200                       | 4,240         | 194  | 170   | 151   | 133   | 115   | 97    | 79    | 61    | 43    | 25    | 7          |
| 4,240                       | 4,280         | 197  | 173   | 153   | 135   | 117   | 99    | 81    | 63    | 45    | 27    | 9          |
| 4,280                       | 4,320         | 200  | 176   | 155   | 137   | 119   | 101   | 83    | 65    | 47    | 29    | 11         |
| 4,320                       | 4,360         | 203  | 179   | 158   | 139   | 121   | 103   | 85    | 67    | 49    | 31    | 13         |
| 4,360                       | 4,400         | 205  | 182   | 160   | 142   | 124   | 105   | 87    | 69    | 51    | 33    | 15         |
| 4,400                       | 4,440         | 208  | 184   | 162   | 144   | 126   | 108   | 90    | 72    | 53    | 35    | 17         |
| 4,440                       | 4,480         | 211  | 187   | 164   | 146   | 128   | 110   | 92    | 74    | 56    | 38    | 19         |
| 4,480                       | 4,520         | 214  | 190   | 166   | 148   | 130   | 112   | 94    | 76    | 58    | 40    | 22         |
| 4,520                       | 4,560         | 217  | 193   | 169   | 150   | 132   | 114   | 96    | 78    | 60    | 42    | 24         |
| 4,560                       | 4,600         | 219  | 196   | 172   | 152   | 134   | 116   | 98    | 80    | 62    | 44    | 26         |
|                             |               | <b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>  |       |       |       |       |       |       |       |       |       |            |
| 4,600                       | 13,008        | 221  | 197   | 173   | 153   | 135   | 117   | 99    | 81    | 63    | 45    | 27         |
|                             |               | <b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$13,008 PLUS (round total to the nearest whole dollar)</b> |       |       |       |       |       |       |       |       |       |            |
| 13,008                      | 22,513        | 814  | 790   | 766   | 742   | 718   | 695   | 671   | 647   | 623   | 600   | 576        |
|                             |               | <b>9.85 PERCENT (.0985) OF THE EXCESS OVER \$22,513 PLUS (round total to the nearest whole dollar)</b> |       |       |       |       |       |       |       |       |       |            |
| 22,513                      | and over      | 1,560  | 1,533 | 1,507 | 1,480 | 1,454 | 1,427 | 1,401 | 1,374 | 1,348 | 1,321 | 1,295      |