

# 2016 Income Tax Withholding Tables and Instructions for Employers

## New for 2016

- This publication has been revised to reflect legislative changes which require North Carolina income tax to be withheld from wages at a rate that is 0.1% higher than the individual income tax rate, which remains at 5.75%. Therefore the withholding rate on wages paid on or after January 1, 2016, will be 5.85%. Additional changes to the tax structure coupled with the rate increase resulted in revisions to the Formula Tables for the Percentage Method Withholding Computations and Annualized Method Withholding Computations on pages 15-17, as well as the Wage Bracket Tables on Pages 19-45.
- An increase to the standard deduction required adjustments to the Multiple Jobs Table and the allowance worksheets for Forms NC-4, NC-4 NRA, and NC-4P. The changes are minor and employees are not required to submit a new NC-4 unless the number of withholding allowances to which they are entitled decrease or the employee has claimed exemption from withholding. Pension and annuity recipients who have previously elected not to have State income tax withheld from their payments do not have to submit a new NC-4P unless they are revoking their previous election.
- Withholding is not required on compensation paid to an ITIN holder who is temporarily admitted to the United States to perform agricultural labor or services under an H-2A visa and who is not subject to federal income tax withholding under section 1441 of the Code.
- Beginning with the Annual Withholding Reconciliation, Form NC-3, which for tax year 2016 is due to the Department by January 31, 2017, a failure to file penalty will be assessed on any Form NC-3 filed after January 31, 2017.

The following forms are no longer included in this publication. They are available from our website at [http://www.dornc.com/downloads/wh\\_forms.html](http://www.dornc.com/downloads/wh_forms.html) or you may request the Department to mail you a form by calling 1-877-252-3052.

### **NC-BR**

Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax

### **Form NC-4 EZ and Form NC-4**

Employee's Withholding Allowance Certificate

### **Form NC-4 NRA**

Nonresident Alien Employee's Withholding Allowance Certificate

### **Form NC-4P**

Withholding Certificate for Pension or Annuity Payments

**You can file your return  
and pay your tax online at  
[www.dornc.com](http://www.dornc.com). Click on  
eServices.**

# Calendar of Employer's Duties

## At The Time a New Employee is Hired .....

Obtain a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or NC-4 NRA**, from each new employee when hired. On each payment of wages to an employee, withhold North Carolina income tax in accordance with the employee's withholding allowance certificate and the applicable withholding tax table.

## On or Before January 31 and At The End of Employment.....

Give each employee who received wages a Wage and Tax Statement, **Form W-2**. Also, give each nonresident who received non-wage compensation for personal services performed in North Carolina a **NC-1099PS**, Personal Services Income Paid to a Nonresident, and each ITIN contractor a **Form NC-1099-ITIN**, Compensation Paid to an ITIN contractor, or Federal **Form 1099-MISC**. Give each recipient of retirement distributions a completed **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

File Annual Withholding Reconciliation (**Form NC-3**) together with all N.C. Department of Revenue copies (copy 1) of the forms **W-2, W-2G, 1099-MISC, 1099-R, Form 1099-PS, or Form NC-1099-ITIN**.

## On February 16.....

Begin withholding for each employee who previously claimed exemption from withholding but has not given you a new **Form NC-4 or Form NC-4 EZ** for the current year. If the employee does not give you a new completed Form NC-4, withhold tax as if he or she is single with zero withholding allowances.

## Due Dates for:

### Quarterly Filers.....

See Section 15 for due dates for reporting and paying the tax withheld on a quarterly basis.

### Monthly Filers .....

See Section 16 for due dates for reporting and paying the tax withheld on a monthly basis.

### Semiweekly Filers .....

See Section 17 for due dates for reporting and paying the tax withheld on a semiweekly basis.

NOTE: If any due date falls on a Saturday, Sunday or legal holiday, use the next business day.

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# Instructions and Explanations

## 1. General Information

North Carolina law requires withholding of income tax from:

- (a) Salaries and wages of all North Carolina residents regardless of where earned,
- (b) Wages of nonresidents for services performed in North Carolina,
- (c) Non-wage compensation paid to nonresidents for certain personal services performed in North Carolina,
- (d) Pension payments paid to North Carolina residents if federal withholding is required on the payments,
- (e) Contractors identified by an Individual Taxpayer Identification Number (ITIN) if the contractor performs services in North Carolina for compensation other than wages, and
- (f) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 5.75 percent.

Each employee must complete a North Carolina Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or Form NC-4 NRA**. To determine the amount of tax to be withheld, select the table in this book which corresponds with the employee's filing status and your payroll period; i.e., weekly, biweekly, etc.; locate the gross wages in the left-hand column and then follow across to the column which corresponds to the number of withholding allowances claimed by the employee. The tax withheld can also be computed by using the Percentage Method or Annualized Wages Method. **Important:** Always use single filing status for Nonresident Aliens.

When you determine that you will begin paying wages, non-wage compensation, or pension payments subject to North Carolina income tax withholding, you must file **Form NC-BR** (Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax) with the Department of Revenue to obtain a North Carolina withholding identification number. See section 3 for applying for a North Carolina withholding identification number.

The tax must be withheld from each payment of wages, and the amount is considered to be held in trust until it is paid to the Department. North Carolina does not use a depository system for income tax withheld. A report of the tax withheld must be filed and the tax paid by the required due date. You are required to report and pay the tax withheld on a quarterly, monthly, or semiweekly basis. Your initial filing frequency is determined by your average monthly withholding as

indicated on **Form NC-BR**. An employer required to file a certain frequency (semiweekly, monthly, or quarterly) because of his average monthly withholding, must continue on that basis until the Department of Revenue authorizes a change to a new filing frequency. An employer who in a later tax year is required to deduct and withhold an average which would change the employer to a different filing frequency should contact the Department to request a change in filing frequency. The employer must continue on the same filing frequency until written authorization to change is received from the Department of Revenue.

Use the preaddressed forms which will be mailed to you after you are registered. If the coupon booklet is misplaced, request a new one from the Department. If a blank form is used, show the name and North Carolina withholding identification number exactly as they appeared on previous reports.

If you go out of business or cease to pay wages permanently, complete the "**Out of Business Notification**" and include it with the final report. You can also let us know that you are out of business by calling **1-877-252-3052 (toll free)** and selecting Business Taxes. Follow the menu instructions under withholding tax to close your withholding account. Within 30 days of the last payment of wages, file the annual reconciliation (**Form NC-3**) with Departmental copies of the wage and tax statements. Provide copies of wage and tax statements to all employees.

At the end of each year, you must prepare W-2 and 1099 statements, furnish copies to the employees for use in filing their income tax returns and send copies to the Department of Revenue along with the annual reconciliation of income tax withheld.

The principal duties of employers are outlined in the calendar on page 2, and the requirements concerning withholding, reporting and paying North Carolina income tax are summarized in this booklet. North Carolina procedures and practices are similar to those of the federal government, with some differences which are explained in the following sections. **For additional information contact the North Carolina Department of Revenue, Taxpayer Assistance-Withholding Tax, P.O. Box 25000, Raleigh, North Carolina 27640-0001 or you may call 1-877-252-3052.**

## 2. Who are Employers?

An employer is any person or organization for whom an individual performs any service as an employee. The

term includes federal, state, and local governmental agencies as well as religious, charitable, educational, and other nonprofit organizations even though they may be exempt for other tax purposes. **Note:** Compliance with any of the provisions of North Carolina withholding by a nonresident employer will not be deemed to be evidence that the nonresident is doing business in this State.

### 3. Withholding Identification Number

Each new employer required to withhold North Carolina income tax must complete and file **Form NC-BR** with the Department of Revenue. (**Note:** This form may also be used to apply for a sales and use tax number.) The Department will assign a withholding identification number which should be recorded in a permanent place and used on all reports and correspondence concerning withholding. Do not use the number of another employer from whom you acquired a business or your federal identification number. You should receive your new State identification number within four weeks of filing **Form NC-BR**.

Each employer corporation is required to apply for a withholding identification number, and each must maintain separate records. Changing a proprietorship or partnership to a corporation requires a new withholding identification number and reconciliation of the old account. A new identification number generally is not required merely to change a trade name or to show partial changes of ownership in a partnership, such as adding or removing the name of one partner. Report the details and date of such changes to the Department of Revenue by letter.

Each employer should have only one withholding identification number. Even though you have several operations, you may file a single report for your total payroll. If, however, you operate distinct businesses and maintain completely separate payrolls, you may register each. If you register each business, you must file separate reports for each business, including separate annual reconciliations at the end of the year.

### 4. Who are Employees?

See **Federal Publication 15, Circular E, Employer's Tax Guide**, for a definition of employee.

### 5. Treatment of Residents and Nonresidents

(a) **Resident employees.** An employee who is a resident of this State is subject to North Carolina withholding on all of his wages, whether he works within or outside the State; except that, to prevent double withholding and to anticipate any allowable tax credit, North Carolina withholding is not required

from wages paid to a resident for services performed in another state if that state requires the employer to withhold. Withholding does not relieve the employee of the obligation to file a North Carolina individual income tax return and pay any balance due after tax credit.

(b) **Nonresident employees.** A nonresident employee is subject to North Carolina withholding on any part of his wages paid for performing services in this State. Any relief from double withholding must be granted by the employee's state of residence. See section 7 for information on withholding from nonresidents who receive non-wage compensation for personal services performed in North Carolina.

#### (c) **Employers operating in interstate commerce.**

The Amtrak Reauthorization and Improvement Act of 1990 provides that no part of the compensation paid to an employee of an interstate railroad subject to the jurisdiction of the Surface Transportation Board (STB) may be subject to income tax, or income tax withholding, in any state except the state of the employee's residence when such employee performs regular assigned duties in more than one state. The Act also precludes the taxation of compensation paid by an interstate motor carrier subject to the jurisdiction of the STB or to an employee of a private motor carrier performing services in two or more states except by the state of the employee's residence. Therefore, the compensation received by such nonresident employees for services performed in this State will not be subject to North Carolina income tax or income tax withholding.

Under the Federal Aviation Act (49 USCS-40116), a nonresident airline employee rendering service on an aircraft would not be liable for North Carolina income tax unless the scheduled flight time in North Carolina is more than 50 percent of the total scheduled flight time during the calendar year. If the employee's flight logs show that more than 50 percent of the scheduled flight time is in North Carolina, the amount of income reportable to this state would be based on the percentage that the North Carolina flight time is to the total flight time for the year.

### 6. Withholding from Pensions, Annuities, and Deferred Compensation

**Definitions.** Unless otherwise specified below, the definitions, provisions, and requirements of section 3405 of the Internal Revenue Code with respect to federal withholding on pensions are applicable to State withholding on pensions.

Pension payer – A payer or a plan administrator with respect to a pension payment under section 3405 of the Code.

**Pension payment** –A periodic payment or a nonperiodic distribution, as those terms are defined in section 3405 of the Code.

**Withholding Required.** A pension payer required to withhold federal tax under section 3405 of the Code on a pension payment to a North Carolina resident must also withhold State income tax from the pension payment. If a payee has provided a North Carolina address to a pension payer, the payee is presumed to be a North Carolina resident and the payer is required to withhold State tax unless the payee elects no withholding. A pension payer that either fails to withhold or to remit tax that is withheld is liable for the tax.

A pension payer must treat a pension payment paid to an individual as if it were an employer's payment of wages to an employee. If the pension payer has more than one arrangement under which distributions may be made to an individual, each arrangement must be treated separately.

**Amount to Withhold.** In the case of a **periodic payment**, as defined in Code section 3405(e)(2), the payer must withhold as if the recipient were a single person with zero allowances unless the recipient provides an allowance certificate (**Form NC-4P**) reflecting a different filing status or number of allowances. Form NC-4P, Withholding Certificate for Pension or Annuity Payments, is used by a recipient of pension payments who is a North Carolina resident to report the correct filing status, number of allowances, and any additional amount the recipient wants withheld from the pension payment. It may also be used to elect not to have State income tax withheld. In lieu of Form NC-4P, payers may use a substitute form if it contains all the provisions included on Form NC-4P.

For a **nonperiodic distribution**, as defined in Code section 3405(e)(3), four percent (4%) of the distribution must be withheld. A nonperiodic distribution includes an eligible rollover distribution as defined in Code section 3405(c)(3). State law differs from federal law with respect to eligible rollover distributions. Federal law imposes a higher rate of withholding on eligible rollover distributions than on other nonperiodic distributions. State law imposes the same rate of withholding on all nonperiodic distributions.

**Election Not to Have Income Tax Withheld.** A recipient may elect not to have income tax withheld from a pension payment unless the pension payment is an eligible rollover distribution. A recipient of a pension payment that is an eligible rollover distribution does not have the option of electing not to have State tax withheld from the distribution.

Except for eligible rollovers, a recipient of a pension payment who has federal income tax withheld can elect not to have State income tax withheld. Conversely, a recipient who has State income tax withheld can elect not to have federal income tax withheld.

An election not to have tax withheld from a pension payment remains in effect until revoked by the recipient. An election not to have tax withheld is void if the recipient does not furnish the recipient's tax identification number to the payer or furnishes an incorrect identification number. In such cases, the payer will withhold on periodic payments as if the recipient is single claiming zero allowances and on nonperiodic distributions at the rate of 4 percent.

A nonresident with a North Carolina address should also use Form NC-4P to elect not to have State income tax withheld. Completing Form NC-4P and electing not to have State tax withheld does not necessarily mean that the recipient is a resident of North Carolina.

**Exceptions to Withholding.** Tax is not required to be withheld from the following pension payments:

- (1) A pension payment that is wages.
- (2) Any portion of a pension payment that meets both of the following conditions:
  - a. It is not a distribution or payment from an individual retirement plan as defined in section 7701 of the Code.
  - b. The pension payer reasonably believes it is not taxable to the recipient.
- (3) A distribution described in section 404(k)(2) of the Code, relating to dividends on corporate securities.
- (4) A pension payment that consists only of securities of the recipient's employer corporation plus cash not in excess of \$200 in lieu of securities of the employer corporation.
- (5) Distributions of retirement benefits received from North Carolina State and local government retirement systems and federal retirement systems identified as qualifying retirement systems under the terms of the **Bailey/Emory/Patton** settlement that are paid to retirees who were vested in the retirement systems as of August 12, 1989.

**Notification Procedures for Pension Payers.** A pension payer is required to provide each recipient with notice of the right not to have State withholding apply and of the right to revoke the election. The notice requirements for North Carolina purposes are the same as the federal notice requirements, which are provided in section 3405(e)(10) of the Code. Section D of Federal Regulation 35.3405-1 contains sample notices that may be modified for State purposes to satisfy the notice and election requirements for periodic payments and nonperiodic distributions.

Instead of notification that tax will be withheld unless the recipient chooses not to have tax withheld, pension payers may notify recipients whose annual payments are less than \$7,750 that no State tax will be withheld unless the recipient chooses to have State withholding apply. Such notice may be provided when making the first payment.

**Reporting and Paying the Withheld Tax.** A pension payer required to withhold State tax from a pension payment but not already registered with the Department of Revenue for wage withholding must register by completing **Form NC-BR**. The completed form should be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. The payer will be assigned an account identification number and will receive forms for paying the State tax withheld. The payer will initially be classified as a quarterly filer. The filing frequency may change after the first year depending on the amount of tax withheld.

A payer that withholds tax from pensions and also withholds tax from wages must report the withholding from pensions with the wage withholding unless the payer chooses to report the withholding from pensions separately. For those payers that do not choose to report the two types of withholding separately, the payment of tax withheld from pensions is due at the time the withholding from wages is due and the payer will be subject to penalties and interest on both types of withholding based on that due date. Payers that also withhold from wages but choose to report the withholding from pensions separately must file **Form NC-BR** to receive a separate account identification number. They will receive separate forms for paying the tax withheld from pensions.

A payer that initially chooses to report withholding from pensions separately may, at any time, begin reporting the two types of withholding together. If combined reporting is preferred, a payer should report the combined withholding under the account number for reporting wages. The payer should complete the Out of Business Notification for the separate pension withholding account and file it with the Department. The separate withholding account will be closed. A payer that initially reports the two types of withholding at the same time may choose to begin reporting the withholding on pensions separately by notifying the Business Registration Unit. The payer must continue to report the two types of withholding together until the payer receives the separate account identification number and remittance forms from the Department. In either case, the payer must file separate annual reconciliations beginning with the year in which the choice is changed.

**Annual Statements.** Payers must report pension income and State tax withheld on **Federal Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R must be given to the recipient on or before January 31 following the calendar year in which the pension payments were made. The payer must file an annual withholding reconciliation (**Form NC-3**) with the Department of Revenue that reconciles the amounts withheld from each recipient. Payers choosing to report pension withholding with wage withholding must file one annual reconciliation report that includes the two types of withholding. Payers subject to both wage withholding and pension withholding that report the two types of withholding separately must file separate annual reconciliations for each type of withholding. The annual reconciliation for withholding from pensions is due on or before January 31.

## 7. Withholding from Nonresidents for Personal Services Performed in North Carolina

The following definitions are applicable with respect to withholding from non-wage compensation paid to nonresidents for personal services performed in North Carolina:

**(a) Compensation.** Consideration a payer pays a nonresident individual or nonresident entity for personal services performed in North Carolina.

**(b) Nonresident contractor.** A nonresident individual who performs, or a nonresident entity that provides for the performance, in North Carolina for compensation other than wages any personal services in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program.

**(c) Nonresident entity.** Any of the following:

- (1) A foreign limited liability company that has not obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57C of the General Statutes.
- (2) A foreign limited partnership or a general partnership formed under the laws of any jurisdiction other than North Carolina, unless the partnership maintains a permanent place of business in North Carolina.
- (3) A foreign corporation that has not obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes.

**(d) Payer.** A person who, in the course of a trade or

business, pays a nonresident individual or a nonresident entity compensation for personal services performed in North Carolina.

**(e) Personal services income.** Non-wage compensation.

**(f) Withholding agent.** An employer or a payer.

**Withholding requirement.** If, in the course of your trade or business, you pay compensation of more than \$1,500 during the calendar year to a nonresident contractor for personal services performed in North Carolina, you must withhold North Carolina income tax at the rate of 4 percent from the compensation.

The tax must be withheld from any nonresident individual and from any nonresident entity (C or S corporation, partnership, or limited liability company) receiving personal services income in connection with a performance, an entertainment or athletic event, a speech or the creation of a film, radio, or television program. Tax is not required to be withheld from a corporation or limited liability company that has obtained a certificate of authority from the Secretary of State or from a partnership that has a permanent place of business in North Carolina.

No tax is required to be withheld from an entity that is exempt from North Carolina corporate income tax under G.S. 105-130.11. This includes any organization that is exempt from federal income tax under the Internal Revenue Code. The entity must provide documentation of its tax exemption to the payer, such as a copy of the organization's federal determination letter of tax exemption or a copy of a letter of tax exemption from the Department of Revenue.

Tax is not required to be withheld from personal services income paid to an individual who is an ordained or licensed member of the clergy or who is a resident of North Carolina. The payer must obtain from any individual from whom the payer does not withhold because the individual is a resident of this State the individual's address and social security number and retain this information in its records.

Withholding is only required if the contractor is paid more than \$1,500 during the calendar year. No tax is required to be withheld if a payment is \$1,500 or less and, at the time the payment is made, the payer does not believe that the total compensation to be paid to the personal services provider during the year will exceed \$1,500. If additional compensation paid later in the year causes total compensation for the year to exceed \$1,500, the payer is not required to withhold tax from the additional compensation to make up for the compensation from which no tax was withheld. If

the payer expects to pay a contractor more than \$1,500 during the year, the payer should withhold from each payment even if the first payment does not exceed \$1,500.

**How and when to pay the tax withheld.** If you pay personal services income to a nonresident contractor and you do not already have a withholding account identification number, you must complete **Form NC-BR**.

If you withhold from both personal services income and wages, you must report the withholding from personal services income with the wage withholding. You must report and pay the tax withheld from nonresident personal services income on a quarterly, monthly, or semiweekly basis depending on the average amount withheld per month. (See numbers 15, 16 and 17 for determining the basis on which to file.) You may be subject to a change in filing frequency by including the withholding from personal services income with wage withholding.

**Form NC-1099PS and annual reconciliation requirement.** If you withhold tax from a nonresident contractor, you must give the contractor **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099PS if it reflects the amount of North Carolina income tax withheld. Form NC-1099PS must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the personal services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before January 31 following the year in which the compensation was paid. Payers who report only personal services withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from personal services income must file one annual reconciliation report that includes the two types of withholding statements.

**Amounts withheld in error.** If you withhold an amount in error and the amount is refunded to the contractor before the end of the calendar year and before you give the NC-1099PS to the contractor, do not report the refunded amount on the NC-1099PS or the annual reconciliation statement. If the amount withheld in error has already been paid to the Department,

reduce your next withholding payment accordingly. Amounts are considered withheld in error if they are withheld from a person who is not a contractor, if it is withheld from a payment that is not compensation, or if it is in excess of the amount required to be withheld.

## 8. Withholding on Contractors Identified by an Individual Taxpayer Identification Number (ITIN)

The following definitions are applicable with respect to withholding on contractors identified by an ITIN:

**(a) Compensation.** Consideration a payer pays to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

**(b) ITIN contractor.** An ITIN holder who performs services in North Carolina for compensation other than wages.

**(c) ITIN holder.** A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN). An ITIN is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number.

**(d) Payer.** A person who, in the course of a trade or business, pays compensation to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

**Withholding requirement.** If, in the course of your trade or business, you pay compensation of more than \$1,500 during the calendar year to an ITIN contractor, you must withhold North Carolina income tax at the rate of 4 percent of the compensation paid to the contractor. However, withholding is not required on compensation paid to an ITIN holder who is temporarily admitted to the United States to perform agricultural labor or services under an H-2A visa and who is not subject to federal income tax withholding under section 1441 of the Code.

**How and when to pay the tax withheld.** If you pay compensation to an ITIN contractor and you do not already have a withholding account identification number, you must complete **Form NC-BR**. You must report and pay the tax withheld on a quarterly, monthly, or semiweekly basis depending on the average amount withheld during the month. (See numbers 15, 16, and 17 for determining the basis on which to file.) If you withhold from ITIN contractor compensation and wages, you must report the withholding from ITIN contractor compensation with the wage withholding.

**Form NC-1099-ITIN and annual reconciliation requirement.** If you withhold tax from an ITIN contractor, you must give the contractor **Form NC-**

**1099-ITIN**, Compensation Paid to an ITIN Contractor, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099-ITIN if it reflects the amount of North Carolina income tax withheld. Form NC-1099-ITIN must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before January 31 following the year in which the compensation was paid. Payers who report only ITIN compensation withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from ITIN compensation must file one annual reconciliation report that includes the two types of withholding statements.

**Amounts withheld in error.** If you withhold an amount in error and the amount is refunded to the contractor before the end of the calendar year and before you give the NC-1099-ITIN to the contractor, do not report the refunded amount on the NC-1099-ITIN or the annual reconciliation statement. If the amount withheld in error has already been paid to the Department, reduce your next withholding payment accordingly. Amounts are considered withheld in error if they are withheld from a person who is not a contractor, if it is withheld from a payment that is not compensation, or if it is in excess of the amount required to be withheld.

## 9. Payee's Identification Number

An individual employee or nonresident contractor is identified by the individual's social security number. A contractor that is not an individual (corporation, partnership, limited liability company) is identified by its federal identification number. Show the payee's social security number, federal identification number and the name and address on Forms W-2 and NC-1099PS and use it in any correspondence pertaining to a particular employee or contractor. ITIN contractors are identified by their ITIN numbers. An ITIN number is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number. Show the payee's ITIN number on Form NC-1099-ITIN.

## 10. Withholding from Wages

The term wages generally has the same meaning as in Section 3401 of the Internal Revenue Code except



that it does not include the amount an employer pays an employee for reimbursement of ordinary and necessary business expenses of the employee. North Carolina has no provision requiring backup withholding.

**Farm labor.** Farmers are required to withhold State income tax from wages paid to agricultural workers if they are required to withhold tax for federal purposes.

See **Federal Publication 15, Circular E, Employer's Tax Guide**, for additional information regarding taxable wages.

## 11. Payments Exempt from Withholding

Employers are required to withhold on wages to the same extent required for federal income tax purposes. A recipient of any payments exempt from withholding is required to pay estimated income tax if the recipient's income meets the minimum requirements for filing.

If you and the individual wish to enter into a voluntary agreement to withhold North Carolina tax, you must report and pay the amount withheld to the Department, and the individual will receive credit on his income tax return provided you follow the rules which apply to withholding. Since the agreement is voluntary, credit cannot be claimed for any amount withheld unless it is properly paid to the Department of Revenue. The individual should complete a withholding allowance certificate, Form NC-4, NC-4 EZ, or NC-4 NRA, and request that the agreed amount be withheld.

**Domestic employees.** Employers are not required to withhold State income tax from the wages of domestic employees; however, the employer and employee may enter into a voluntary agreement to withhold from the employee's wages. Employers may wish to contact the Employment Security Commission regarding any employment insurance liability.

**Military Spouses.** The Military Spouses Residency Relief Act of 2009 amended the Servicemembers Civil Relief Act ("SCRA") to provide that a spouse shall neither lose nor acquire domicile or residence in a state when the spouse is present in the state solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile is the same for both the servicemember and spouse.

The Act prohibits North Carolina from taxing the income earned for services performed in North Carolina by a spouse of a servicemember stationed in North Carolina if (1) the servicemember is present in North Carolina solely in compliance with military orders; (2) the spouse is in North Carolina solely to be with the servicemember; and (3) the spouse is domiciled in the same state as the servicemember. If all three of

the conditions are met, an employer is not required to withhold North Carolina tax from wages paid to such military spouses. The Act does not apply to military spouses who are domiciled in North Carolina. Withholding from wages paid to military spouses domiciled in North Carolina is still required.

**Seamen.** The Vessel Worker Tax Fairness Act, 46 U.S.C., 11108, prohibits withholding of state income tax from the wages of a seaman on a vessel engaged in foreign, coastwide, inter-coastal, interstate, or noncontiguous trade or an individual employed on a fishing vessel or any fish processing vessel. Vessels engaged in other activity do not come under the restrictions; however, any seaman who is employed in coastwide trade between ports in this State may have tax withheld if the withholding is pursuant to a voluntary agreement between such seaman and his employer.

**Indian Reservation Income:** Employers are not required to withhold State income tax from wages earned or received by an enrolled member of a federally recognized Indian tribe if such income is derived from activities on a federally recognized Indian reservation while the member resided on the reservation. Intangible income having a situs on the reservation and retirement income associated with activities on the reservation are considered income derived from activities on the reservation.

## 12. Payroll Period

See **Federal Publication 15, Circular E, Employer's Tax Guide**, for information on payroll period.

## 13. Supplemental Wages

If you pay supplemental wages separately (or combine them with regular wages in a single payment and specify the amount of each), the income tax withholding method depends in part on whether you withhold income tax from your employee's regular wages. If you withhold income tax from an employee's regular wages, you can use one of these methods for the supplemental wages:

(a) Withhold a flat 5.85%, or

(b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

Vacation pay is subject to withholding as if it were a regular wage payment. If vacation pay is paid in addition to the regular wages, treat the vacation pay as

supplemental wages. If vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

See **Federal Publication 15, Employer’s Tax Guide**, for additional information on supplemental wages.

**Tips treated as supplemental wages.** Withhold the income tax on tips from wages or from funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages and withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method (a) or (b).

#### 14. Employee’s Withholding Allowance Certificate, Form NC-4, Form NC-4 EZ, and Form NC-4 NRA

Each new employee must complete and sign a North Carolina Employee’s Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or Form NC-4 NRA**. If an employee does not give you a completed Form NC-4, Form NC-4 EZ, or Form NC-4 NRA, you must withhold tax as if the employee is single with zero withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. **Important: A military spouse who claims exemption from withholding under the Military Spouses Residency Relief Act must submit a new Form NC-4 EZ each year. The military spouse must attach a copy of their spousal military identification card and a copy of the servicemember’s most recent leave and earnings statement.** The military spouse must also submit a new NC-4 EZ immediately upon determining that the spouse no longer meets the requirements for the exemption. State and federal definitions of dependent, single person, married, head of household and qualifying widow(er) are the same; however, the number of allowances to which an individual is entitled will differ. Federal Withholding Allowance Certificates are not acceptable.

You are not required to determine whether the total amount of allowances claimed is greater than the total amount to which the employee is entitled. However, you should immediately advise the Department if you believe that the amount of allowances claimed by an employee is greater than the amount to which such employee is entitled.

**Nonresident Alien Employee’s Withholding Allowance Certificate, Form NC-4 NRA.** Because nonresident aliens are generally not allowed a standard deduction, nonresident alien employees must complete and sign a North Carolina Nonresident Alien Employee’s Withholding Allowance Certificate, **Form NC-4 NRA**. You must withhold tax using the “Single” filing status regardless of the employee’s actual marital status. If an employee does not give you a completed NC-4 NRA, you must withhold as single with zero allowances.

Form NC-4 NRA requires the nonresident alien employee to enter on line 2 an additional amount of Income tax to be withheld for each pay period to account for the inclusion of the standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in the following chart and represents the income tax on the standard deduction for the single filing status (\$7,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$38 ( $\$7,750 \times 5.85\% \div 12$ ).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$9	\$17	\$19	\$38

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$7,750 per year, and (2) employees who are students or business apprentices and residents of India. To prevent overwithholding in the first instance, an employer should limit the additional withholding to the lesser of the amount reported by the employee on line 2 or 5.85% of the wages for that period if the amount of wages for that period multiplied by the number of payroll periods during the year is \$7,750 or less. The following chart lists the wages per period that qualify for the 5.85% limitation. Wages exceeding the amounts in the chart are subject to the entire amount of additional withholding.

Payroll Period	Additional withholding from line 2 limited to 5.85% of the amount of wages if wages do not exceed:
Weekly	\$149
Biweekly	\$298
Semimonthly	\$323
Monthly	\$646

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500

in February 2016. Employee files a Form NC-4 NRA claiming zero allowances on line 1 and additional withholding of \$38 on line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$38. Using the modification, Employer will withhold \$29 (\$500 X 5.85%).

To prevent overwithholding in the second instance, an employee who is a student or business apprentice and a resident of India should enter \$0 on line 2 of Form NC-4 NRA.

Wages that are exempt from U. S. income tax under an income tax treaty are generally exempt from withholding. Residents of Canada and Mexico who enter or leave the United States at frequent intervals are not subject to withholding on their wages if these persons either (1) perform duties in transportation service between the United States and Canada or Mexico, or (2) perform duties connected to the construction, maintenance, or operation of water-way, viaduct, dam, or bridge crossed by, or crossing, the boundary between the United States and Canada or the boundary between the United States and Mexico. Nonresident aliens who are bona fide residents of the U.S. Virgin Islands are not subject to withholding of tax on income earned while temporarily employed in the United States.

**Submission of certain withholding allowance certificates.** Although no longer required by the IRS, North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-4 EZ, or Form NC-4 NRA) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee's wages would normally exceed \$200 per week. Retain the original certificate in your files.

**When to submit.** An employer filing quarterly withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the quarterly report. An employer filing monthly withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the monthly report for the third month of the calendar quarter. Copies may be submitted earlier and for shorter reporting periods.

Mail the certificate to: **North Carolina Department of Revenue, Tax Compliance-Withholding Tax, PO Box 25000, Raleigh, North Carolina 27640-0001.**

**Penalty.** If an employee provides a withholding allowance certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had the employee furnished reasonable information, the employee is subject to a penalty of 50 percent of

the amount not properly withheld.

If an employee's withholding allowances should decrease, requiring more tax to be withheld, the employee is required to provide an amended certificate within 10 days after the change. If the allowance increases, requiring less tax to be withheld, the employee may provide an amended certificate any time after the change.

**Additional withholding allowances** may be claimed by taxpayers expecting to have allowable itemized deductions exceeding the standard deduction or allowable adjustments to income. One additional allowance may be claimed for each \$2,500 that the itemized deductions are expected to exceed the standard deduction and for each \$2,500 of adjustments reducing income. If an employee will be entitled to a tax credit, he may claim one additional allowance for each \$146.

**Additional withholding.** To increase withholding, an employee may claim fewer allowances or may enter into an agreement with his employer and request that an additional amount be withheld by entering the desired amount on line 2 of Form NC-4 or Form NC-4 EZ or Line 3 of Form NC-4 NRA.

## 15. Quarterly Returns and Payments

An employer who withholds an average of less than \$250 of North Carolina income tax per month must file a quarterly Withholding Return, **Form NC-5**, and pay the tax quarterly. The quarterly return and payment are due by the last day of the month following the end of the calendar quarter.

If you temporarily cease to pay wages after you are registered, you should file a return for each quarter even though you have no withholding or wages to report. Do not report more than one calendar quarter on one return.

## 16. Monthly Returns and Payments

An employer who withholds an average of at least \$250 but less than \$2,000 of North Carolina income tax per month must file a monthly Withholding Return, **Form NC-5**, and pay the tax monthly. All monthly returns and payments are due by the 15th day of the month following the month in which the tax was withheld; except the return and payment for the month of December are due by January 31.

## 17. Semiweekly Payments

An employer who withholds an average of \$2,000 or more of North Carolina income tax per month must pay the tax withheld at the same times it is required to pay the tax withheld on the same wages for federal

income tax purposes.

Each time you are required to deposit federal employment taxes (income tax withheld and FICA), you must remit the North Carolina income tax withheld on those same wages. **Exception:** For federal tax purposes, if an employer withholds \$100,000 or more, the federal deposit is required on the next banking day. North Carolina law did not adopt that provision of federal law, and the State income tax withholding is due on or before the normal federal semiweekly due date for those wages. You must mail or deliver payment of the North Carolina income tax withheld by the due date. Payments are submitted with **Form NC-5P**, Withholding Payment Voucher.

**Form NC-5Q**, North Carolina Quarterly Income Tax Withholding Return, reconciles the tax paid for the quarter with the tax withheld for the quarter. Form NC-5Q must be filed each quarter on or before the last day of the month following the close of the quarter. Due dates for Form NC-5Q are the same as for your federal quarterly return (Federal Form 941). You have 10 additional days to file Form NC-5Q if you made all your required payments during the quarter and no additional tax is due. Detailed instructions are included in the forms packet which is mailed each quarter.

## 18. Paying Withholding Tax Electronically

You can file your North Carolina withholding return and pay the tax online. The Department of Revenue's **E-File system** offers the convenience of paying the tax 24 hours a day, 7 days a week. Payments can be made online by bank draft, MasterCard, or Visa. There is no fee for bank drafts, but there is a convenience fee for using MasterCard or Visa. The fee is \$2.00 for every \$100.00 increment of tax payment. Visit the Department's website at [www.dorncc.com](http://www.dorncc.com) and click on **eServices** to file and pay online.

## 19. Electronic Funds Transfer (EFT)

If you remit an average of at least \$20,000 each month in North Carolina withholding taxes, you are required to pay by electronic funds transfer (EFT). The Department will notify you if you are required to make payments by electronic funds transfer. You will not receive payment vouchers if you pay electronically. However, you must continue to file **Form NC-5Q**, North Carolina Quarterly Income Tax Return, and **Form NC-3**, Annual Withholding Reconciliation. If you are not required to pay electronically but you are interested in doing so, please contact the EFT Section (toll-free) at 1-877-308-9103. Local callers dial (919) 814-1501.

## 20. Adjustments

You are liable to report and pay the correct amount

of tax to the Department even if, through error, you deduct less than the correct amount from a wage payment. If you discover such an error, report and pay the correct amount of tax to the Department and recover the amount due you from the employee by deducting it from later payments to the employee or adjusting in any other way agreeable to both of you.

If you deduct more than the correct amount of tax from any wage payment, you must report and pay to the Department the actual amount withheld unless you repay the over-deducted amount to the employee or otherwise make applicable administrative adjustments and maintain records to show that you have done so.

If you have reported an incorrect amount of tax, see the instructions for amending or correcting the report in the coupon payment books.

## 21. Payment of Tax

North Carolina does not use a depository system for income tax withheld. The amount you withhold is deemed by law to be held in trust by you for the State of North Carolina.

**Penalties.** The penalty for failure to timely file a withholding return is 5% of the tax due per month (maximum 25%). A penalty of 10 percent is required for failure to withhold or pay the tax when due. Interest is due from the time the tax was due until paid. Criminal penalties are provided for willful failure or refusal to withhold, file a return, or pay tax when due.

**Relief for semiweekly filers.** If a payment falls under the shortfall provisions of Federal Regulation 31.6302-1, you are not subject to interest or penalty on the additional tax due.

**Personal liability.** An employer who fails to withhold or pay the amount required to be withheld is personally and individually liable for such amounts, and the Department is required to assess the tax and penalty against the employer. If an employer has failed to collect or pay over income tax withheld or required to have been withheld, the tax not deducted or paid may be assessed against the responsible corporate officers or other such responsible officer whenever such taxes cannot be immediately collected from the employer. The liability includes the tax not deducted or paid previously assessed against the employer. More than one person may be liable as a person responsible for the payment of withholding taxes; however, the amount of the income tax withheld or required to have been withheld will be collected only once, whether from the employer or one or more responsible officers. The term "responsible officers" includes the president and the treasurer of a corporation, the manager of a limited liability company, and any officer of a corporation or member of a limited

liability company who has a duty to deduct, account for, or pay over income tax withheld. It is not necessary that the failure to collect and pay the withholding amounts was willful; it is only necessary that the responsible officer failed to pay the tax withheld or required to have been withheld to the Secretary of Revenue.

**Jeopardy reporting and payment.** Whenever the Department deems the collection of tax to be in jeopardy, an employer may be required to report and pay the tax withheld at any time after payment of the wages.

## 22. Wage and Tax Statements

At the end of each calendar year, prepare a North Carolina wage and tax statement for each employee. Report the total wages, tips and other compensation you paid to the employee during the calendar year to the same extent reported for federal tax purposes.

**Residents and Nonresidents.** For residents of North Carolina, report all wages regardless of where earned and report the North Carolina tax withheld. For nonresidents, report the wages earned in this State and the North Carolina tax withheld. If you show the total wages for the year and the total state tax withheld, provide a breakdown showing the wages paid and tax withheld for each state.

By January 31, give each employee a copy of the wage and tax statement for the preceding calendar year. If an employee ceases employment you may give copies any time after employment ends. If the employee requests Form W-2, you should provide completed copies within 30 days of the request or the final wage payment, whichever is later.

If it is necessary to change a wage and tax statement after it has been given to the employee, issue a corrected statement clearly marked "Corrected by Employer". If a statement is lost, give the employee a substitute marked "Reissued by Employer".

Criminal and civil penalties are provided for willful failure to furnish the required statements or for willfully furnishing a false or fraudulent statement.

## 23. Annual Withholding Reconciliation

On or before January 31, file the Annual Withholding Reconciliation, Form NC-3, and the Department's copy of each **Form W-2, Form W-2G, Form NC-1099 PS, Form NC-1099-ITIN, Federal Form 1099-MISC, and Federal Form 1099R** for the preceding calendar year. Form NC-3 and the applicable statements must be filed electronically, unless you are granted a waiver of the requirement to file electronically. As of the date of issuance of this publication, the Department is currently

developing the methods for electronic filing and the waiver process. However as currently designed, the electronic methods will not accept forms W-2G or W-2C and these forms must still be filed in a paper format. See the Department's website, [www.dornc.com/enc3](http://www.dornc.com/enc3), for details and instructions on filing your Annual Withholding Reconciliation. If you terminate your business or permanently cease paying wages during the calendar year, the reconciliation and the applicable statements must be filed within 30 days of the last payment of wages or non-wage compensation.

You may amend a previously filed annual reconciliation (**Form NC-3**) by filing Form **NC-3X**, Amended Annual Withholding Reconciliation. If you are amending an electronically filed Form NC-3, you must file your Form NC-3X electronically. See the Department's website, [www.dornc.com/enc3](http://www.dornc.com/enc3), for details and instructions on filing your Amended Annual Withholding Reconciliation.

## 24. Reporting 1099 Information

North Carolina law requires that a payer provide a nonresident contractor or ITIN contractor a statement showing the total compensation paid and the amount withheld during the calendar year. The payer must give **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, or **Form NC-1099-ITIN**, Compensation Paid to an ITIN Contractor, to the contractor on or before January 31 following the calendar year in which the compensation was paid, or if the contractor requests the statement before then, within 45 days after the last payment of compensation to the contractor. **Federal Form 1099-MISC** may be filed in lieu of **Form NC-1099PS** or **Form NC-1099-ITIN** provided it shows the North Carolina income tax withheld. Also give each recipient of pension payments a copy of **Federal Form 1099R** by January 31.

**Form NC-1099NRS**, Report of Sale of Real Property by Nonresidents, is required to be filed by any person buying real property located in North Carolina from a nonresident. The form must be filed within 15 days of the closing date of the sale.

Forms NC-1099PS, NC-1099-ITIN, NC-1099NRS, and any federal report of Form 1099-MISC or 1099-R must be filed with North Carolina; however, other reports of 1099 information (interest, rents, premiums, dividends, etc.) are not required to be reported to North Carolina unless the payments have not been reported to the Internal Revenue Service.

## 25. Records to be Kept

You should retain the names, addresses, and social security numbers or ITIN numbers of employees or payees receiving payments; their withholding allowance

certificates; the amounts and dates of wages and other payments and records of the amounts withheld; copies or records of all reports or returns filed; and records of all payments made to the Department. Retain these records for at least three years after the last filing of all required reports for a calendar year or the last payment of any amount due for the calendar year, whichever is later.

## **26. Methods of Computing North Carolina Income Tax Withholding**

There are three primary methods for computing the amount to withhold from wages. The **wage bracket tables** are on pages 19 through 45. The formula tables for the **Percentage Method** and the **Annualized Wages Method** are on pages 15 through 17. These methods are suitable for computer processing. In addition, an employer may use any other method or formula to determine the amount of tax required to be withheld if the amount determined is substantially the same as that obtained by using the wage bracket tables.

There is a difference in the tax calculated using the percentage method and the tax determined from the withholding tables. The tax tables calculate withholding tax based on an income range. The applicable standard deduction allowance is factored into the tables. The percentage method calculates withholding tax based on a specific dollar amount. Taxable income is derived by reducing gross wages by the appropriate deductions. For this reason, tax amounts derived from one method will differ slightly from those derived from the other.

**Percentage Method - Formula Tables for Percentage Method Withholding Computations**  
 (Round off the final result of calculations to the nearest whole dollar.)

**Weekly Payroll Period**

*Single Person, Married Person, or Qualifying Widow(er)*

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of standard deduction           \$149.04           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net weekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0585 \_\_\_\_\_

**Weekly Payroll Period**

*Head of Household*

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of standard deduction           \$238.46           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net weekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0585 \_\_\_\_\_

**Biweekly Payroll Period**

*Single Person, Married Person, or Qualifying Widow(er)*

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of standard deduction           \$298.08           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net biweekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0585 \_\_\_\_\_

**Biweekly Payroll Period**

*Head of Household*

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of standard deduction           \$476.92           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net biweekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0585 \_\_\_\_\_

**Percentage Method - Formula Tables for Percentage Method Withholding Computations**  
 (Round off the final result of calculations to the nearest whole dollar.)

<b>Semimonthly Payroll Period</b>		
<i>Single Person, Married Person, or Qualifying Widow(er)</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$322.92	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add lines 2 and 3		_____
5. Net semimonthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0585		_____

<b>Semimonthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$516.67	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add lines 2 and 3		_____
5. Net semimonthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0585		_____

<b>Monthly Payroll Period</b>		
<i>Single Person, Married Person, or Qualifying Widow(er)</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$645.83	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add lines 2 and 3		_____
5. Net monthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0585		_____

<b>Monthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,033.33	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add lines 2 and 3		_____
5. Net monthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0585		_____



**Example:**

An unmarried employee is paid \$450.00 weekly. This employee has in effect a Form NC-4 or Form NC-4EZ claiming single with two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1. Enter weekly wages		\$450.00
2. Weekly portion of standard deduction	\$149.04	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add lines 2 and 3		\$245.20
5. Net weekly wages. Subtract line 4 from line 1		\$204.80
6. Tax to be withheld each payroll period. Multiply line 5 by .0585		\$12.00

**Annualized Method - Formula Tables for Annualized Method Withholding Computations**  
(Round off the final result of calculations to the nearest whole dollar.)

**Payroll Period**

*Single Person, Married Person, or Qualifying Widow(er)*

1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply line 1 by line 2		_____
4. Standard deduction	\$7,750.00	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add lines 4 and 5		_____
7. Net annualized wages. Subtract line 6 from line 3		_____
8. Annualized tax. Multiply line 7 by .0585		_____
9. Enter the number of payroll periods from line 2		_____
10. Tax to be withheld each payroll period. Divide line 8 by line 9		_____

**Payroll Period**

*Head of Household*

1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply line 1 by line 2		_____
4. Standard deduction	\$12,400.00	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add lines 4 and 5		_____
7. Net annualized wages. Subtract line 6 from line 3		_____
8. Annualized tax. Multiply line 7 by .0585		_____
9. Enter the number of payroll periods from line 2		_____
10. Tax to be withheld each payroll period. Divide line 8 by line 9		_____

**Example:**

An unmarried employee is paid \$450.00 weekly. This employee has in effect a Form NC-4 or Form NC-4 EZ claiming single with two withholding allowances. Using the annualized wages method, figure the income tax to withhold as follows:

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		<u>52</u>
3. Annualized wages. Multiply line 1 by line 2		<u>\$23,400.00</u>
4. Standard deduction	<u>\$7,750.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add lines 4 and 5		<u>\$12,750.00</u>
7. Net annualized wages. Subtract line 6 from line 3		<u>\$10,650.00</u>
8. Annualized tax. Multiply line 7 by .0585		<u>\$623.03</u>
9. Enter the number of payroll periods from line 2		<u>52</u>
10. Tax to be withheld each payroll period. Divide line 8 by line 9		<u>\$12.00</u>

**27. Wage Bracket Tables**

The wage bracket tables begin on the next page. Using this method of withholding, select the table which corresponds with the employee's filing status (married, single, head of household) as shown on the NC-4 or NC-4 EZ and your payroll period (weekly, biweekly, semimonthly, monthly). Locate the gross wages in the left hand column and follow across to the column which corresponds to the number of withholding allowances claimed by the employee.

The wage bracket tables are for up to 10 allowances. If an employee claims more than 10 allowances on the NC-4 or NC-4 EZ:

- (a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. Use the amounts for one allowance in the Withholding Allowance Chart.
- (b) Subtract the result from the employee's wages.
- (c) On this amount, find and withhold the tax in the column for 10 allowances.

**Withholding Allowance Chart**

Payroll Period	Amount for one Allowance
<b>Weekly</b>	\$48.08
<b>Biweekly</b>	\$96.15
<b>Semimonthly</b>	\$104.17
<b>Monthly</b>	\$208.33

**Single Person, Married Person, or Qualifying Widow(er) - Weekly Payroll Period**

If the wages are -		And the number of withholding allowances claimed 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 -												
0	165	0	0	0	0	0	0	0	0	0	0	0
165	180	1	0	0	0	0	0	0	0	0	0	0
180	195	2	0	0	0	0	0	0	0	0	0	0
195	210	3	0	0	0	0	0	0	0	0	0	0
210	225	4	1	0	0	0	0	0	0	0	0	0
225	240	5	2	0	0	0	0	0	0	0	0	0
240	255	6	3	0	0	0	0	0	0	0	0	0
255	270	7	4	1	0	0	0	0	0	0	0	0
270	285	8	5	2	0	0	0	0	0	0	0	0
285	300	8	6	3	0	0	0	0	0	0	0	0
300	315	9	6	4	1	0	0	0	0	0	0	0
315	330	10	7	5	2	0	0	0	0	0	0	0
330	345	11	8	5	3	0	0	0	0	0	0	0
345	360	12	9	6	3	1	0	0	0	0	0	0
360	375	13	10	7	4	2	0	0	0	0	0	0
375	390	14	11	8	5	2	0	0	0	0	0	0
390	405	15	12	9	6	3	0	0	0	0	0	0
405	420	15	13	10	7	4	1	0	0	0	0	0
420	435	16	13	11	8	5	2	0	0	0	0	0
435	450	17	14	12	9	6	3	0	0	0	0	0
450	465	18	15	12	10	7	4	1	0	0	0	0
465	480	19	16	13	10	8	5	2	0	0	0	0
480	495	20	17	14	11	9	6	3	0	0	0	0
495	510	21	18	15	12	9	7	4	1	0	0	0
510	525	22	19	16	13	10	7	5	2	0	0	0
525	540	22	20	17	14	11	8	6	3	0	0	0
540	555	23	20	18	15	12	9	6	4	1	0	0
555	570	24	21	19	16	13	10	7	5	2	0	0
570	585	25	22	19	17	14	11	8	5	3	0	0
585	600	26	23	20	18	15	12	9	6	3	1	0
600	615	27	24	21	18	16	13	10	7	4	2	0
615	630	28	25	22	19	16	14	11	8	5	2	0
630	645	29	26	23	20	17	15	12	9	6	3	0
645	660	29	27	24	21	18	15	13	10	7	4	1
660	675	30	28	25	22	19	16	13	11	8	5	2
675	690	31	28	26	23	20	17	14	12	9	6	3
690	705	32	29	26	24	21	18	15	12	10	7	4
705	720	33	30	27	25	22	19	16	13	10	8	5
720	735	34	31	28	25	23	20	17	14	11	9	6
735	750	35	32	29	26	23	21	18	15	12	9	7
750	770	36	33	30	27	24	22	19	16	13	10	8
770	790	37	34	31	28	26	23	20	17	14	12	9
790	810	38	35	32	30	27	24	21	18	16	13	10
810	830	39	36	34	31	28	25	22	20	17	14	11
830	850	40	38	35	32	29	26	24	21	18	15	12
850	870	42	39	36	33	30	28	25	22	19	16	13
870	890	43	40	37	34	32	29	26	23	20	17	15
890	910	44	41	38	35	33	30	27	24	21	19	16
910	930	45	42	39	37	34	31	28	25	23	20	17
930	950	46	43	41	38	35	32	29	27	24	21	18
950	970	47	45	42	39	36	33	31	28	25	22	19
970	990	49	46	43	40	37	35	32	29	26	23	20
990	1010	50	47	44	41	39	36	33	30	27	24	22
1010	1030	51	48	45	43	40	37	34	31	28	26	23
1030	1050	52	49	46	44	41	38	35	32	30	27	24
1050	1070	53	50	48	45	42	39	36	34	31	28	25
1070	1090	54	52	49	46	43	40	38	35	32	29	26
1090	1110	56	53	50	47	44	42	39	36	33	30	28
1110	1130	57	54	51	48	46	43	40	37	34	31	29
1130	1150	58	55	52	50	47	44	41	38	35	33	30

**Single Person, Married Person, or Qualifying Widow(er) - Weekly Payroll Period**

If the wages are -		And the number of withholding allowances claimed 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 -										
1150	1170	59	56	54	51	48	45	42	39	37	34	31
1170	1190	60	57	55	52	49	46	43	41	38	35	32
1190	1210	61	59	56	53	50	47	45	42	39	36	33
1210	1230	63	60	57	54	51	49	46	43	40	37	35
1230	1250	64	61	58	55	53	50	47	44	41	39	36
1250	1270	65	62	59	57	54	51	48	45	42	40	37
1270	1290	66	63	61	58	55	52	49	46	44	41	38
1290	1310	67	65	62	59	56	53	50	48	45	42	39
1310	1330	69	66	63	60	57	54	52	49	46	43	40
1330	1350	70	67	64	61	58	56	53	50	47	44	42
1350	1370	71	68	65	62	60	57	54	51	48	46	43
1370	1390	72	69	66	64	61	58	55	52	50	47	44
1390	1410	73	70	68	65	62	59	56	53	51	48	45
1410	1430	74	72	69	66	63	60	57	55	52	49	46
1430	1450	76	73	70	67	64	61	59	56	53	50	47
1450	1470	77	74	71	68	65	63	60	57	54	51	49
1470	1490	78	75	72	69	67	64	61	58	55	53	50
1490	1510	79	76	73	71	68	65	62	59	57	54	51
1510	1530	80	77	75	72	69	66	63	61	58	55	52
1530	1550	81	79	76	73	70	67	64	62	59	56	53
1550	1570	83	80	77	74	71	68	66	63	60	57	54
1570	1590	84	81	78	75	72	70	67	64	61	58	56
1590	1610	85	82	79	76	74	71	68	65	62	60	57
1610	1630	86	83	80	78	75	72	69	66	64	61	58
1630	1650	87	84	82	79	76	73	70	68	65	62	59
1650	1670	88	86	83	80	77	74	72	69	66	63	60
1670	1690	90	87	84	81	78	75	73	70	67	64	61
1690	1710	91	88	85	82	79	77	74	71	68	65	63
1710	1730	92	89	86	83	81	78	75	72	69	67	64
1730	1750	93	90	87	85	82	79	76	73	71	68	65
1750	1770	94	91	89	86	83	80	77	75	72	69	66
1770	1790	95	93	90	87	84	81	79	76	73	70	67
1790	1810	97	94	91	88	85	83	80	77	74	71	68
1810	1830	98	95	92	89	87	84	81	78	75	72	70
1830	1850	99	96	93	90	88	85	82	79	76	74	71
1850	1870	100	97	94	92	89	86	83	80	78	75	72
1870	1890	101	98	96	93	90	87	84	82	79	76	73
1890	1910	102	100	97	94	91	88	86	83	80	77	74
1910	1930	104	101	98	95	92	90	87	84	81	78	75
1930	1950	105	102	99	96	94	91	88	85	82	79	77
1950	1970	106	103	100	98	95	92	89	86	83	81	78
1970	1990	107	104	101	99	96	93	90	87	85	82	79
1990	2010	108	105	103	100	97	94	91	89	86	83	80
2010	2030	109	107	104	101	98	95	93	90	87	84	81
2030	2050	111	108	105	102	99	97	94	91	88	85	82
2050	2070	112	109	106	103	101	98	95	92	89	86	84
2070	2090	113	110	107	105	102	99	96	93	90	88	85
2090	2110	114	111	109	106	103	100	97	94	92	89	86
2110	2130	115	112	110	107	104	101	98	96	93	90	87
2130	2150	116	114	111	108	105	102	100	97	94	91	88
2150	2170	118	115	112	109	106	104	101	98	95	92	90
2170	2190	119	116	113	110	108	105	102	99	96	93	91
2190	2210	120	117	114	112	109	106	103	100	97	95	92
2210	2230	121	118	116	113	110	107	104	101	99	96	93
2230	2250	122	120	117	114	111	108	105	103	100	97	94
2250	2270	123	121	118	115	112	109	107	104	101	98	95
2270	2290	125	122	119	116	113	111	108	105	102	99	97
2290	2310	126	123	120	117	115	112	109	106	103	101	98
2310	2330	127	124	121	119	116	113	110	107	105	102	99
2330	2350	128	125	123	120	117	114	111	108	106	103	100

**Single Person, Married Person, or Qualifying Widow(er) - Weekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2350	2370	129	127	124	121	118	115	112	110	107	104	101
2370	2390	131	128	125	122	119	116	114	111	108	105	102
2390	2410	132	129	126	123	120	118	115	112	109	106	104
2410	2430	133	130	127	124	122	119	116	113	110	108	105
2430	2450	134	131	128	126	123	120	117	114	112	109	106
2450	2470	135	132	130	127	124	121	118	116	113	110	107
2470	2490	136	134	131	128	125	122	119	117	114	111	108
2490	2510	138	135	132	129	126	123	121	118	115	112	109
2510	2530	139	136	133	130	127	125	122	119	116	113	111
2530	2550	140	137	134	131	129	126	123	120	117	115	112
2550	2570	141	138	135	133	130	127	124	121	119	116	113
2570	2590	142	139	137	134	131	128	125	123	120	117	114
2590	2610	143	141	138	135	132	129	127	124	121	118	115
2610	2630	145	142	139	136	133	130	128	125	122	119	116
2630	2650	146	143	140	137	134	132	129	126	123	120	118
2650	2670	147	144	141	138	136	133	130	127	124	122	119
2670	2690	148	145	142	140	137	134	131	128	126	123	120
2690	2710	149	146	144	141	138	135	132	130	127	124	121
2710	2730	150	148	145	142	139	136	134	131	128	125	122
2730	2750	152	149	146	143	140	138	135	132	129	126	123
2750	2770	153	150	147	144	141	139	136	133	130	127	125
2770	2790	154	151	148	145	143	140	137	134	131	129	126
2790	2810	155	152	149	147	144	141	138	135	133	130	127
2810	2830	156	153	151	148	145	142	139	137	134	131	128
2830	2850	157	155	152	149	146	143	141	138	135	132	129
2850	2870	159	156	153	150	147	145	142	139	136	133	130
2870	2890	160	157	154	151	149	146	143	140	137	134	132
2890	2910	161	158	155	152	150	147	144	141	138	136	133
2910	2930	162	159	156	154	151	148	145	142	140	137	134
2930	2950	163	160	158	155	152	149	146	144	141	138	135
2950	2970	164	162	159	156	153	150	148	145	142	139	136
2970	2990	166	163	160	157	154	152	149	146	143	140	137
2990	3010	167	164	161	158	156	153	150	147	144	141	139
3010	3030	168	165	162	160	157	154	151	148	145	143	140
3030	3050	169	166	163	161	158	155	152	149	147	144	141
3050	3070	170	167	165	162	159	156	153	151	148	145	142
3070	3090	171	169	166	163	160	157	155	152	149	146	143
3090	3110	173	170	167	164	161	159	156	153	150	147	145
3110	3130	174	171	168	165	163	160	157	154	151	148	146
3130	3150	175	172	169	167	164	161	158	155	152	150	147
3150	3170	176	173	171	168	165	162	159	156	154	151	148
3170	3190	177	174	172	169	166	163	160	158	155	152	149
3190	3210	178	176	173	170	167	164	162	159	156	153	150
3210	3230	180	177	174	171	168	166	163	160	157	154	152
3230	3250	181	178	175	172	170	167	164	161	158	156	153
3250	3270	182	179	176	174	171	168	165	162	159	157	154
3270	3290	183	180	178	175	172	169	166	163	161	158	155
3290	3310	184	182	179	176	173	170	167	165	162	159	156
3310	3330	186	183	180	177	174	171	169	166	163	160	157
3330	3350	187	184	181	178	175	173	170	167	164	161	159
3350	3370	188	185	182	179	177	174	171	168	165	163	160
3370	3390	189	186	183	181	178	175	172	169	167	164	161
3390	3410	190	187	185	182	179	176	173	170	168	165	162
3410	3430	191	189	186	183	180	177	174	172	169	166	163
3430	3450	193	190	187	184	181	178	176	173	170	167	164
3450	3470	194	191	188	185	182	180	177	174	171	168	166
3470	3490	195	192	189	186	184	181	178	175	172	170	167
3490	3510	196	193	190	188	185	182	179	176	174	171	168
3510	3530	197	194	192	189	186	183	180	178	175	172	169
3530	3550	198	196	193	190	187	184	181	179	176	173	170

**3550 and over use the percentage method beginning on page 14.**

**Single Person, Married Person, or Qualifying Widow(er) - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -												
		0	1	2	3	4	5	6	7	8	9	10		
0	300	0	0	0	0	0	0	0	0	0	0	0	0	0
300	315	1	0	0	0	0	0	0	0	0	0	0	0	0
315	330	1	0	0	0	0	0	0	0	0	0	0	0	0
330	345	2	0	0	0	0	0	0	0	0	0	0	0	0
345	360	3	0	0	0	0	0	0	0	0	0	0	0	0
360	375	4	0	0	0	0	0	0	0	0	0	0	0	0
375	390	5	0	0	0	0	0	0	0	0	0	0	0	0
390	405	6	0	0	0	0	0	0	0	0	0	0	0	0
405	420	7	1	0	0	0	0	0	0	0	0	0	0	0
420	435	8	2	0	0	0	0	0	0	0	0	0	0	0
435	450	8	3	0	0	0	0	0	0	0	0	0	0	0
450	465	9	4	0	0	0	0	0	0	0	0	0	0	0
465	480	10	5	0	0	0	0	0	0	0	0	0	0	0
480	495	11	5	0	0	0	0	0	0	0	0	0	0	0
495	510	12	6	1	0	0	0	0	0	0	0	0	0	0
510	525	13	7	2	0	0	0	0	0	0	0	0	0	0
525	540	14	8	2	0	0	0	0	0	0	0	0	0	0
540	555	15	9	3	0	0	0	0	0	0	0	0	0	0
555	570	15	10	4	0	0	0	0	0	0	0	0	0	0
570	585	16	11	5	0	0	0	0	0	0	0	0	0	0
585	600	17	12	6	0	0	0	0	0	0	0	0	0	0
600	615	18	12	7	1	0	0	0	0	0	0	0	0	0
615	630	19	13	8	2	0	0	0	0	0	0	0	0	0
630	645	20	14	9	3	0	0	0	0	0	0	0	0	0
645	660	21	15	9	4	0	0	0	0	0	0	0	0	0
660	675	22	16	10	5	0	0	0	0	0	0	0	0	0
675	690	22	17	11	6	0	0	0	0	0	0	0	0	0
690	705	23	18	12	6	1	0	0	0	0	0	0	0	0
705	720	24	19	13	7	2	0	0	0	0	0	0	0	0
720	735	25	19	14	8	3	0	0	0	0	0	0	0	0
735	750	26	20	15	9	3	0	0	0	0	0	0	0	0
750	765	27	21	16	10	4	0	0	0	0	0	0	0	0
765	780	28	22	17	11	5	0	0	0	0	0	0	0	0
780	795	29	23	17	12	6	1	0	0	0	0	0	0	0
795	810	30	24	18	13	7	1	0	0	0	0	0	0	0
810	825	30	25	19	14	8	2	0	0	0	0	0	0	0
825	840	31	26	20	14	9	3	0	0	0	0	0	0	0
840	855	32	27	21	15	10	4	0	0	0	0	0	0	0
855	870	33	27	22	16	11	5	0	0	0	0	0	0	0
870	885	34	28	23	17	11	6	0	0	0	0	0	0	0
885	900	35	29	24	18	12	7	1	0	0	0	0	0	0
900	915	36	30	24	19	13	8	2	0	0	0	0	0	0
915	930	37	31	25	20	14	8	3	0	0	0	0	0	0
930	945	37	32	26	21	15	9	4	0	0	0	0	0	0
945	960	38	33	27	21	16	10	5	0	0	0	0	0	0
960	975	39	34	28	22	17	11	5	0	0	0	0	0	0
975	990	40	34	29	23	18	12	6	1	0	0	0	0	0
990	1005	41	35	30	24	18	13	7	2	0	0	0	0	0
1005	1020	42	36	31	25	19	14	8	2	0	0	0	0	0
1020	1035	43	37	31	26	20	15	9	3	0	0	0	0	0
1035	1050	44	38	32	27	21	15	10	4	0	0	0	0	0
1050	1065	44	39	33	28	22	16	11	5	0	0	0	0	0
1065	1080	45	40	34	28	23	17	12	6	0	0	0	0	0
1080	1095	46	41	35	29	24	18	12	7	1	0	0	0	0
1095	1110	47	41	36	30	25	19	13	8	2	0	0	0	0
1110	1125	48	42	37	31	25	20	14	9	3	0	0	0	0
1125	1140	49	43	38	32	26	21	15	9	4	0	0	0	0
1140	1155	50	44	38	33	27	22	16	10	5	0	0	0	0
1155	1170	51	45	39	34	28	22	17	11	6	0	0	0	0
1170	1185	51	46	40	35	29	23	18	12	6	1	0	0	0

**Single Person, Married Person, or Qualifying Widow(er) - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1185	1200	52	47	41	35	30	24	19	13	7	2	0
1200	1215	53	48	42	36	31	25	19	14	8	3	0
1215	1230	54	48	43	37	32	26	20	15	9	3	0
1230	1245	55	49	44	38	32	27	21	16	10	4	0
1245	1260	56	50	45	39	33	28	22	16	11	5	0
1260	1275	57	51	45	40	34	29	23	17	12	6	0
1275	1290	58	52	46	41	35	29	24	18	13	7	1
1290	1305	58	53	47	42	36	30	25	19	13	8	2
1305	1320	59	54	48	42	37	31	26	20	14	9	3
1320	1335	60	55	49	43	38	32	26	21	15	10	4
1335	1350	61	55	50	44	39	33	27	22	16	10	5
1350	1365	62	56	51	45	39	34	28	23	17	11	6
1365	1380	63	57	52	46	40	35	29	23	18	12	7
1380	1395	64	58	52	47	41	36	30	24	19	13	7
1395	1410	65	59	53	48	42	36	31	25	20	14	8
1410	1425	65	60	54	49	43	37	32	26	20	15	9
1425	1440	66	61	55	49	44	38	33	27	21	16	10
1440	1455	67	62	56	50	45	39	33	28	22	17	11
1455	1470	68	62	57	51	46	40	34	29	23	17	12
1470	1485	69	63	58	52	46	41	35	30	24	18	13
1485	1500	70	64	59	53	47	42	36	30	25	19	14
1500	1515	71	65	60	54	48	43	37	31	26	20	15
1515	1530	72	66	60	55	49	44	38	32	27	21	15
1530	1545	73	67	61	56	50	44	39	33	28	22	16
1545	1560	73	68	62	57	51	45	40	34	28	23	17
1560	1575	74	69	63	57	52	46	41	35	29	24	18
1575	1590	75	70	64	58	53	47	41	36	30	25	19
1590	1605	76	70	65	59	54	48	42	37	31	25	20
1605	1620	77	71	66	60	54	49	43	38	32	26	21
1620	1635	78	72	67	61	55	50	44	38	33	27	22
1635	1650	79	73	67	62	56	51	45	39	34	28	22
1650	1665	80	74	68	63	57	51	46	40	35	29	23
1665	1680	80	75	69	64	58	52	47	41	35	30	24
1680	1695	81	76	70	64	59	53	48	42	36	31	25
1695	1710	82	77	71	65	60	54	48	43	37	32	26
1710	1725	83	77	72	66	61	55	49	44	38	32	27
1725	1740	84	78	73	67	61	56	50	45	39	33	28
1740	1755	85	79	74	68	62	57	51	45	40	34	29
1755	1770	86	80	74	69	63	58	52	46	41	35	29
1770	1785	87	81	75	70	64	58	53	47	42	36	30
1785	1800	87	82	76	71	65	59	54	48	42	37	31
1800	1815	88	83	77	71	66	60	55	49	43	38	32
1815	1830	89	84	78	72	67	61	55	50	44	39	33
1830	1845	90	84	79	73	68	62	56	51	45	39	34
1845	1860	91	85	80	74	68	63	57	52	46	40	35
1860	1875	92	86	81	75	69	64	58	52	47	41	36
1875	1890	93	87	81	76	70	65	59	53	48	42	36
1890	1905	94	88	82	77	71	65	60	54	49	43	37
1905	1920	94	89	83	78	72	66	61	55	49	44	38
1920	1935	95	90	84	78	73	67	62	56	50	45	39
1935	1950	96	91	85	79	74	68	62	57	51	46	40
1950	1965	97	91	86	80	75	69	63	58	52	46	41
1965	1980	98	92	87	81	75	70	64	59	53	47	42
1980	1995	99	93	88	82	76	71	65	59	54	48	43
1995	2010	100	94	88	83	77	72	66	60	55	49	43
2010	2025	101	95	89	84	78	72	67	61	56	50	44
2025	2040	101	96	90	85	79	73	68	62	56	51	45
2040	2055	102	97	91	85	80	74	69	63	57	52	46
2055	2070	103	98	92	86	81	75	69	64	58	53	47
2070	2085	104	98	93	87	82	76	70	65	59	53	48

**Single Person, Married Person, or Qualifying Widow(er) - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2085	2100	105	99	94	88	82	77	71	66	60	54	49
2100	2115	106	100	95	89	83	78	72	66	61	55	50
2115	2130	107	101	95	90	84	79	73	67	62	56	50
2130	2145	108	102	96	91	85	79	74	68	63	57	51
2145	2160	108	103	97	92	86	80	75	69	63	58	52
2160	2175	109	104	98	92	87	81	76	70	64	59	53
2175	2190	110	105	99	93	88	82	76	71	65	60	54
2190	2205	111	105	100	94	89	83	77	72	66	60	55
2205	2220	112	106	101	95	89	84	78	73	67	61	56
2220	2235	113	107	102	96	90	85	79	73	68	62	57
2235	2250	114	108	102	97	91	86	80	74	69	63	57
2250	2265	115	109	103	98	92	87	81	75	70	64	58
2265	2280	116	110	104	99	93	87	82	76	71	65	59
2280	2295	116	111	105	100	94	88	83	77	71	66	60
2295	2310	117	112	106	100	95	89	84	78	72	67	61
2310	2325	118	113	107	101	96	90	84	79	73	68	62
2325	2340	119	113	108	102	97	91	85	80	74	68	63
2340	2355	120	114	109	103	97	92	86	81	75	69	64
2355	2370	121	115	110	104	98	93	87	81	76	70	65
2370	2385	122	116	110	105	99	94	88	82	77	71	65
2385	2400	123	117	111	106	100	94	89	83	78	72	66
2400	2415	123	118	112	107	101	95	90	84	78	73	67
2415	2430	124	119	113	107	102	96	91	85	79	74	68
2430	2445	125	120	114	108	103	97	91	86	80	75	69
2445	2460	126	120	115	109	104	98	92	87	81	75	70
2460	2475	127	121	116	110	104	99	93	88	82	76	71
2475	2490	128	122	117	111	105	100	94	88	83	77	72
2490	2505	129	123	117	112	106	101	95	89	84	78	72
2505	2520	130	124	118	113	107	101	96	90	85	79	73
2520	2535	130	125	119	114	108	102	97	91	85	80	74
2535	2550	131	126	120	114	109	103	98	92	86	81	75
2550	2565	132	127	121	115	110	104	98	93	87	82	76
2565	2580	133	127	122	116	111	105	99	94	88	82	77
2580	2595	134	128	123	117	111	106	100	95	89	83	78
2595	2610	135	129	124	118	112	107	101	95	90	84	79
2610	2625	136	130	124	119	113	108	102	96	91	85	79
2625	2640	137	131	125	120	114	108	103	97	92	86	80
2640	2655	137	132	126	121	115	109	104	98	92	87	81
2655	2670	138	133	127	121	116	110	105	99	93	88	82
2670	2685	139	134	128	122	117	111	105	100	94	89	83
2685	2700	140	134	129	123	118	112	106	101	95	89	84
2700	2715	141	135	130	124	118	113	107	102	96	90	85
2715	2730	142	136	131	125	119	114	108	102	97	91	86
2730	2745	143	137	131	126	120	115	109	103	98	92	86
2745	2760	144	138	132	127	121	115	110	104	99	93	87
2760	2775	144	139	133	128	122	116	111	105	99	94	88
2775	2790	145	140	134	128	123	117	112	106	100	95	89
2790	2805	146	141	135	129	124	118	112	107	101	96	90
2805	2820	147	141	136	130	125	119	113	108	102	96	91
2820	2835	148	142	137	131	125	120	114	109	103	97	92
2835	2850	149	143	138	132	126	121	115	109	104	98	93
2850	2865	150	144	138	133	127	122	116	110	105	99	93
2865	2880	151	145	139	134	128	122	117	111	106	100	94
2880	2895	151	146	140	135	129	123	118	112	106	101	95
2895	2910	152	147	141	135	130	124	119	113	107	102	96
2910	2925	153	148	142	136	131	125	119	114	108	103	97
2925	2940	154	148	143	137	132	126	120	115	109	103	98
2940	2955	155	149	144	138	132	127	121	116	110	104	99
2955	2970	156	150	145	139	133	128	122	116	111	105	100
2970	2985	157	151	145	140	134	129	123	117	112	106	100

**2985 and over use the percentage method beginning on page 15.**



**Single Person, Married Person, or Qualifying Widow(er) - Semimonthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -											
		0	1	2	3	4	5	6	7	8	9	10	
0	315	0	0	0	0	0	0	0	0	0	0	0	0
315	330	0	0	0	0	0	0	0	0	0	0	0	0
330	345	1	0	0	0	0	0	0	0	0	0	0	0
345	360	2	0	0	0	0	0	0	0	0	0	0	0
360	375	3	0	0	0	0	0	0	0	0	0	0	0
375	390	3	0	0	0	0	0	0	0	0	0	0	0
390	405	4	0	0	0	0	0	0	0	0	0	0	0
405	420	5	0	0	0	0	0	0	0	0	0	0	0
420	435	6	0	0	0	0	0	0	0	0	0	0	0
435	450	7	1	0	0	0	0	0	0	0	0	0	0
450	465	8	2	0	0	0	0	0	0	0	0	0	0
465	480	9	3	0	0	0	0	0	0	0	0	0	0
480	495	10	4	0	0	0	0	0	0	0	0	0	0
495	510	11	4	0	0	0	0	0	0	0	0	0	0
510	525	11	5	0	0	0	0	0	0	0	0	0	0
525	540	12	6	0	0	0	0	0	0	0	0	0	0
540	555	13	7	1	0	0	0	0	0	0	0	0	0
555	570	14	8	2	0	0	0	0	0	0	0	0	0
570	585	15	9	3	0	0	0	0	0	0	0	0	0
585	600	16	10	4	0	0	0	0	0	0	0	0	0
600	615	17	11	4	0	0	0	0	0	0	0	0	0
615	630	18	11	5	0	0	0	0	0	0	0	0	0
630	645	18	12	6	0	0	0	0	0	0	0	0	0
645	660	19	13	7	1	0	0	0	0	0	0	0	0
660	675	20	14	8	2	0	0	0	0	0	0	0	0
675	690	21	15	9	3	0	0	0	0	0	0	0	0
690	705	22	16	10	4	0	0	0	0	0	0	0	0
705	720	23	17	11	5	0	0	0	0	0	0	0	0
720	735	24	18	11	5	0	0	0	0	0	0	0	0
735	750	25	18	12	6	0	0	0	0	0	0	0	0
750	765	25	19	13	7	1	0	0	0	0	0	0	0
765	780	26	20	14	8	2	0	0	0	0	0	0	0
780	795	27	21	15	9	3	0	0	0	0	0	0	0
795	810	28	22	16	10	4	0	0	0	0	0	0	0
810	825	29	23	17	11	5	0	0	0	0	0	0	0
825	840	30	24	18	12	5	0	0	0	0	0	0	0
840	855	31	25	19	12	6	0	0	0	0	0	0	0
855	870	32	25	19	13	7	1	0	0	0	0	0	0
870	885	32	26	20	14	8	2	0	0	0	0	0	0
885	900	33	27	21	15	9	3	0	0	0	0	0	0
900	915	34	28	22	16	10	4	0	0	0	0	0	0
915	930	35	29	23	17	11	5	0	0	0	0	0	0
930	945	36	30	24	18	12	5	0	0	0	0	0	0
945	960	37	31	25	19	12	6	0	0	0	0	0	0
960	975	38	32	26	19	13	7	1	0	0	0	0	0
975	990	39	32	26	20	14	8	2	0	0	0	0	0
990	1005	39	33	27	21	15	9	3	0	0	0	0	0
1005	1020	40	34	28	22	16	10	4	0	0	0	0	0
1020	1035	41	35	29	23	17	11	5	0	0	0	0	0
1035	1050	42	36	30	24	18	12	6	0	0	0	0	0
1050	1065	43	37	31	25	19	13	6	0	0	0	0	0
1065	1080	44	38	32	26	19	13	7	1	0	0	0	0
1080	1095	45	39	33	26	20	14	8	2	0	0	0	0
1095	1110	46	40	33	27	21	15	9	3	0	0	0	0
1110	1125	46	40	34	28	22	16	10	4	0	0	0	0
1125	1140	47	41	35	29	23	17	11	5	0	0	0	0
1140	1155	48	42	36	30	24	18	12	6	0	0	0	0
1155	1170	49	43	37	31	25	19	13	6	0	0	0	0
1170	1185	50	44	38	32	26	20	13	7	1	0	0	0
1185	1200	51	45	39	33	26	20	14	8	2	0	0	0

**Single Person, Married Person, or Qualifying Widow(er) - Semimonthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed 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 -										
1200	1215	52	46	40	33	27	21	15	9	3	0	0
1215	1230	53	47	40	34	28	22	16	10	4	0	0
1230	1245	54	47	41	35	29	23	17	11	5	0	0
1245	1260	54	48	42	36	30	24	18	12	6	0	0
1260	1275	55	49	43	37	31	25	19	13	7	0	0
1275	1290	56	50	44	38	32	26	20	13	7	1	0
1290	1305	57	51	45	39	33	27	20	14	8	2	0
1305	1320	58	52	46	40	34	27	21	15	9	3	0
1320	1335	59	53	47	40	34	28	22	16	10	4	0
1335	1350	60	54	47	41	35	29	23	17	11	5	0
1350	1365	61	54	48	42	36	30	24	18	12	6	0
1365	1380	61	55	49	43	37	31	25	19	13	7	0
1380	1395	62	56	50	44	38	32	26	20	14	7	1
1395	1410	63	57	51	45	39	33	27	20	14	8	2
1410	1425	64	58	52	46	40	34	27	21	15	9	3
1425	1440	65	59	53	47	41	34	28	22	16	10	4
1440	1455	66	60	54	48	41	35	29	23	17	11	5
1455	1470	67	61	54	48	42	36	30	24	18	12	6
1470	1485	68	61	55	49	43	37	31	25	19	13	7
1485	1500	68	62	56	50	44	38	32	26	20	14	7
1500	1515	69	63	57	51	45	39	33	27	21	14	8
1515	1530	70	64	58	52	46	40	34	28	21	15	9
1530	1545	71	65	59	53	47	41	34	28	22	16	10
1545	1560	72	66	60	54	48	41	35	29	23	17	11
1560	1575	73	67	61	55	48	42	36	30	24	18	12
1575	1590	74	68	61	55	49	43	37	31	25	19	13
1590	1605	75	68	62	56	50	44	38	32	26	20	14
1605	1620	75	69	63	57	51	45	39	33	27	21	15
1620	1635	76	70	64	58	52	46	40	34	28	21	15
1635	1650	77	71	65	59	53	47	41	35	28	22	16
1650	1665	78	72	66	60	54	48	42	35	29	23	17
1665	1680	79	73	67	61	55	48	42	36	30	24	18
1680	1695	80	74	68	62	55	49	43	37	31	25	19
1695	1710	81	75	69	62	56	50	44	38	32	26	20
1710	1725	82	75	69	63	57	51	45	39	33	27	21
1725	1740	82	76	70	64	58	52	46	40	34	28	22
1740	1755	83	77	71	65	59	53	47	41	35	28	22
1755	1770	84	78	72	66	60	54	48	42	35	29	23
1770	1785	85	79	73	67	61	55	49	42	36	30	24
1785	1800	86	80	74	68	62	56	49	43	37	31	25
1800	1815	87	81	75	69	62	56	50	44	38	32	26
1815	1830	88	82	76	69	63	57	51	45	39	33	27
1830	1845	89	83	76	70	64	58	52	46	40	34	28
1845	1860	89	83	77	71	65	59	53	47	41	35	29
1860	1875	90	84	78	72	66	60	54	48	42	36	29
1875	1890	91	85	79	73	67	61	55	49	42	36	30
1890	1905	92	86	80	74	68	62	56	49	43	37	31
1905	1920	93	87	81	75	69	63	56	50	44	38	32
1920	1935	94	88	82	76	69	63	57	51	45	39	33
1935	1950	95	89	83	76	70	64	58	52	46	40	34
1950	1965	96	90	83	77	71	65	59	53	47	41	35
1965	1980	97	90	84	78	72	66	60	54	48	42	36
1980	1995	97	91	85	79	73	67	61	55	49	43	36
1995	2010	98	92	86	80	74	68	62	56	50	43	37
2010	2025	99	93	87	81	75	69	63	56	50	44	38
2025	2040	100	94	88	82	76	70	63	57	51	45	39
2040	2055	101	95	89	83	77	70	64	58	52	46	40
2055	2070	102	96	90	83	77	71	65	59	53	47	41
2070	2085	103	97	90	84	78	72	66	60	54	48	42
2085	2100	104	97	91	85	79	73	67	61	55	49	43

**Single Person, Married Person, or Qualifying Widow(er) - Semimonthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed 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 -										
2100	2115	104	98	92	86	80	74	68	62	56	50	43
2115	2130	105	99	93	87	81	75	69	63	57	50	44
2130	2145	106	100	94	88	82	76	70	63	57	51	45
2145	2160	107	101	95	89	83	77	70	64	58	52	46
2160	2175	108	102	96	90	84	77	71	65	59	53	47
2175	2190	109	103	97	91	84	78	72	66	60	54	48
2190	2205	110	104	97	91	85	79	73	67	61	55	49
2205	2220	111	104	98	92	86	80	74	68	62	56	50
2220	2235	111	105	99	93	87	81	75	69	63	57	50
2235	2250	112	106	100	94	88	82	76	70	64	57	51
2250	2265	113	107	101	95	89	83	77	71	64	58	52
2265	2280	114	108	102	96	90	84	77	71	65	59	53
2280	2295	115	109	103	97	91	84	78	72	66	60	54
2295	2310	116	110	104	98	91	85	79	73	67	61	55
2310	2325	117	111	104	98	92	86	80	74	68	62	56
2325	2340	118	111	105	99	93	87	81	75	69	63	57
2340	2355	118	112	106	100	94	88	82	76	70	64	58
2355	2370	119	113	107	101	95	89	83	77	71	64	58
2370	2385	120	114	108	102	96	90	84	78	71	65	59
2385	2400	121	115	109	103	97	91	85	78	72	66	60
2400	2415	122	116	110	104	98	91	85	79	73	67	61
2415	2430	123	117	111	105	98	92	86	80	74	68	62
2430	2445	124	118	112	105	99	93	87	81	75	69	63
2445	2460	125	118	112	106	100	94	88	82	76	70	64
2460	2475	125	119	113	107	101	95	89	83	77	71	65
2475	2490	126	120	114	108	102	96	90	84	78	71	65
2490	2505	127	121	115	109	103	97	91	85	78	72	66
2505	2520	128	122	116	110	104	98	92	85	79	73	67
2520	2535	129	123	117	111	105	98	92	86	80	74	68
2535	2550	130	124	118	112	105	99	93	87	81	75	69
2550	2565	131	125	119	112	106	100	94	88	82	76	70
2565	2580	132	126	119	113	107	101	95	89	83	77	71
2580	2595	132	126	120	114	108	102	96	90	84	78	72
2595	2610	133	127	121	115	109	103	97	91	85	79	72
2610	2625	134	128	122	116	110	104	98	92	85	79	73
2625	2640	135	129	123	117	111	105	99	92	86	80	74
2640	2655	136	130	124	118	112	106	99	93	87	81	75
2655	2670	137	131	125	119	112	106	100	94	88	82	76
2670	2685	138	132	126	119	113	107	101	95	89	83	77
2685	2700	139	133	126	120	114	108	102	96	90	84	78
2700	2715	139	133	127	121	115	109	103	97	91	85	79
2715	2730	140	134	128	122	116	110	104	98	92	86	79
2730	2745	141	135	129	123	117	111	105	99	93	86	80
2745	2760	142	136	130	124	118	112	106	99	93	87	81
2760	2775	143	137	131	125	119	113	106	100	94	88	82
2775	2790	144	138	132	126	120	113	107	101	95	89	83
2790	2805	145	139	133	126	120	114	108	102	96	90	84
2805	2820	146	140	133	127	121	115	109	103	97	91	85
2820	2835	147	140	134	128	122	116	110	104	98	92	86
2835	2850	147	141	135	129	123	117	111	105	99	93	86
2850	2865	148	142	136	130	124	118	112	106	100	93	87
2865	2880	149	143	137	131	125	119	113	106	100	94	88
2880	2895	150	144	138	132	126	120	113	107	101	95	89
2895	2910	151	145	139	133	127	120	114	108	102	96	90
2910	2925	152	146	140	134	127	121	115	109	103	97	91
2925	2940	153	147	140	134	128	122	116	110	104	98	92
2940	2955	154	147	141	135	129	123	117	111	105	99	93
2955	2970	154	148	142	136	130	124	118	112	106	100	93
2970	2985	155	149	143	137	131	125	119	113	107	100	94
2985	3000	156	150	144	138	132	126	120	114	107	101	95

**3000 and over use the percentage method beginning on page 15.**

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed 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 -										
0	660	0	0	0	0	0	0	0	0	0	0	0
660	675	1	0	0	0	0	0	0	0	0	0	0
675	690	2	0	0	0	0	0	0	0	0	0	0
690	705	3	0	0	0	0	0	0	0	0	0	0
705	720	4	0	0	0	0	0	0	0	0	0	0
720	735	5	0	0	0	0	0	0	0	0	0	0
735	750	6	0	0	0	0	0	0	0	0	0	0
750	765	7	0	0	0	0	0	0	0	0	0	0
765	780	7	0	0	0	0	0	0	0	0	0	0
780	795	8	0	0	0	0	0	0	0	0	0	0
795	810	9	0	0	0	0	0	0	0	0	0	0
810	825	10	0	0	0	0	0	0	0	0	0	0
825	840	11	0	0	0	0	0	0	0	0	0	0
840	855	12	0	0	0	0	0	0	0	0	0	0
855	870	13	0	0	0	0	0	0	0	0	0	0
870	885	14	1	0	0	0	0	0	0	0	0	0
885	900	14	2	0	0	0	0	0	0	0	0	0
900	915	15	3	0	0	0	0	0	0	0	0	0
915	930	16	4	0	0	0	0	0	0	0	0	0
930	945	17	5	0	0	0	0	0	0	0	0	0
945	960	18	6	0	0	0	0	0	0	0	0	0
960	975	19	7	0	0	0	0	0	0	0	0	0
975	990	20	8	0	0	0	0	0	0	0	0	0
990	1005	21	8	0	0	0	0	0	0	0	0	0
1005	1020	21	9	0	0	0	0	0	0	0	0	0
1020	1035	22	10	0	0	0	0	0	0	0	0	0
1035	1050	23	11	0	0	0	0	0	0	0	0	0
1050	1070	24	12	0	0	0	0	0	0	0	0	0
1070	1090	25	13	1	0	0	0	0	0	0	0	0
1090	1110	27	14	2	0	0	0	0	0	0	0	0
1110	1130	28	16	3	0	0	0	0	0	0	0	0
1130	1150	29	17	5	0	0	0	0	0	0	0	0
1150	1170	30	18	6	0	0	0	0	0	0	0	0
1170	1190	31	19	7	0	0	0	0	0	0	0	0
1190	1210	32	20	8	0	0	0	0	0	0	0	0
1210	1230	34	21	9	0	0	0	0	0	0	0	0
1230	1250	35	23	10	0	0	0	0	0	0	0	0
1250	1270	36	24	12	0	0	0	0	0	0	0	0
1270	1290	37	25	13	1	0	0	0	0	0	0	0
1290	1310	38	26	14	2	0	0	0	0	0	0	0
1310	1330	39	27	15	3	0	0	0	0	0	0	0
1330	1350	41	28	16	4	0	0	0	0	0	0	0
1350	1370	42	30	17	5	0	0	0	0	0	0	0
1370	1390	43	31	19	6	0	0	0	0	0	0	0
1390	1410	44	32	20	8	0	0	0	0	0	0	0
1410	1430	45	33	21	9	0	0	0	0	0	0	0
1430	1450	46	34	22	10	0	0	0	0	0	0	0
1450	1470	48	35	23	11	0	0	0	0	0	0	0
1470	1490	49	37	24	12	0	0	0	0	0	0	0
1490	1510	50	38	26	13	1	0	0	0	0	0	0
1510	1530	51	39	27	15	2	0	0	0	0	0	0
1530	1550	52	40	28	16	4	0	0	0	0	0	0
1550	1570	53	41	29	17	5	0	0	0	0	0	0
1570	1590	55	42	30	18	6	0	0	0	0	0	0
1590	1610	56	44	31	19	7	0	0	0	0	0	0
1610	1630	57	45	33	20	8	0	0	0	0	0	0
1630	1650	58	46	34	22	9	0	0	0	0	0	0
1650	1670	59	47	35	23	11	0	0	0	0	0	0
1670	1690	60	48	36	24	12	0	0	0	0	0	0
1690	1710	62	49	37	25	13	1	0	0	0	0	0

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1710	1730	63	51	38	26	14	2	0	0	0	0	0
1730	1750	64	52	40	27	15	3	0	0	0	0	0
1750	1770	65	53	41	29	16	4	0	0	0	0	0
1770	1790	66	54	42	30	18	5	0	0	0	0	0
1790	1810	68	55	43	31	19	7	0	0	0	0	0
1810	1830	69	57	44	32	20	8	0	0	0	0	0
1830	1850	70	58	45	33	21	9	0	0	0	0	0
1850	1870	71	59	47	34	22	10	0	0	0	0	0
1870	1890	72	60	48	36	23	11	0	0	0	0	0
1890	1910	73	61	49	37	25	12	0	0	0	0	0
1910	1930	75	62	50	38	26	14	1	0	0	0	0
1930	1950	76	64	51	39	27	15	3	0	0	0	0
1950	1970	77	65	53	40	28	16	4	0	0	0	0
1970	1990	78	66	54	41	29	17	5	0	0	0	0
1990	2010	79	67	55	43	30	18	6	0	0	0	0
2010	2030	80	68	56	44	32	19	7	0	0	0	0
2030	2050	82	69	57	45	33	21	8	0	0	0	0
2050	2070	83	71	58	46	34	22	10	0	0	0	0
2070	2090	84	72	60	47	35	23	11	0	0	0	0
2090	2110	85	73	61	49	36	24	12	0	0	0	0
2110	2130	86	74	62	50	37	25	13	1	0	0	0
2130	2150	87	75	63	51	39	26	14	2	0	0	0
2150	2170	89	76	64	52	40	28	15	3	0	0	0
2170	2190	90	78	65	53	41	29	17	4	0	0	0
2190	2210	91	79	67	54	42	30	18	6	0	0	0
2210	2230	92	80	68	56	43	31	19	7	0	0	0
2230	2250	93	81	69	57	45	32	20	8	0	0	0
2250	2270	94	82	70	58	46	33	21	9	0	0	0
2270	2290	96	83	71	59	47	35	22	10	0	0	0
2290	2310	97	85	72	60	48	36	24	11	0	0	0
2310	2330	98	86	74	61	49	37	25	13	0	0	0
2330	2350	99	87	75	63	50	38	26	14	2	0	0
2350	2370	100	88	76	64	52	39	27	15	3	0	0
2370	2390	101	89	77	65	53	41	28	16	4	0	0
2390	2410	103	90	78	66	54	42	29	17	5	0	0
2410	2430	104	92	79	67	55	43	31	18	6	0	0
2430	2450	105	93	81	68	56	44	32	20	7	0	0
2450	2470	106	94	82	70	57	45	33	21	9	0	0
2470	2490	107	95	83	71	59	46	34	22	10	0	0
2490	2510	108	96	84	72	60	48	35	23	11	0	0
2510	2530	110	97	85	73	61	49	37	24	12	0	0
2530	2550	111	99	86	74	62	50	38	25	13	1	0
2550	2570	112	100	88	75	63	51	39	27	14	2	0
2570	2590	113	101	89	77	64	52	40	28	16	3	0
2590	2610	114	102	90	78	66	53	41	29	17	5	0
2610	2630	115	103	91	79	67	55	42	30	18	6	0
2630	2650	117	104	92	80	68	56	44	31	19	7	0
2650	2670	118	106	93	81	69	57	45	33	20	8	0
2670	2690	119	107	95	82	70	58	46	34	21	9	0
2690	2710	120	108	96	84	71	59	47	35	23	10	0
2710	2730	121	109	97	85	73	60	48	36	24	12	0
2730	2750	123	110	98	86	74	62	49	37	25	13	1
2750	2770	124	111	99	87	75	63	51	38	26	14	2
2770	2790	125	113	100	88	76	64	52	40	27	15	3
2790	2810	126	114	102	89	77	65	53	41	29	16	4
2810	2830	127	115	103	91	78	66	54	42	30	18	5
2830	2850	128	116	104	92	80	67	55	43	31	19	6
2850	2870	130	117	105	93	81	69	56	44	32	20	8
2870	2890	131	119	106	94	82	70	58	45	33	21	9
2890	2910	132	120	107	95	83	71	59	47	34	22	10

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2910	2930	133	121	109	96	84	72	60	48	36	23	11
2930	2950	134	122	110	98	85	73	61	49	37	25	12
2950	2970	135	123	111	99	87	74	62	50	38	26	14
2970	2990	137	124	112	100	88	76	63	51	39	27	15
2990	3010	138	126	113	101	89	77	65	52	40	28	16
3010	3030	139	127	115	102	90	78	66	54	41	29	17
3030	3050	140	128	116	103	91	79	67	55	43	30	18
3050	3070	141	129	117	105	92	80	68	56	44	32	19
3070	3090	142	130	118	106	94	81	69	57	45	33	21
3090	3110	144	131	119	107	95	83	70	58	46	34	22
3110	3130	145	133	120	108	96	84	72	59	47	35	23
3130	3150	146	134	122	109	97	85	73	61	48	36	24
3150	3170	147	135	123	111	98	86	74	62	50	37	25
3170	3190	148	136	124	112	99	87	75	63	51	39	26
3190	3210	149	137	125	113	101	88	76	64	52	40	28
3210	3230	151	138	126	114	102	90	77	65	53	41	29
3230	3250	152	140	127	115	103	91	79	66	54	42	30
3250	3270	153	141	129	116	104	92	80	68	55	43	31
3270	3290	154	142	130	118	105	93	81	69	57	44	32
3290	3310	155	143	131	119	107	94	82	70	58	46	33
3310	3330	156	144	132	120	108	96	83	71	59	47	35
3330	3350	158	145	133	121	109	97	84	72	60	48	36
3350	3370	159	147	134	122	110	98	86	73	61	49	37
3370	3390	160	148	136	123	111	99	87	75	62	50	38
3390	3410	161	149	137	125	112	100	88	76	64	51	39
3410	3430	162	150	138	126	114	101	89	77	65	53	40
3430	3450	163	151	139	127	115	103	90	78	66	54	42
3450	3470	165	152	140	128	116	104	92	79	67	55	43
3470	3490	166	154	141	129	117	105	93	80	68	56	44
3490	3510	167	155	143	130	118	106	94	82	69	57	45
3510	3530	168	156	144	132	119	107	95	83	71	58	46
3530	3550	169	157	145	133	121	108	96	84	72	60	47
3550	3570	170	158	146	134	122	110	97	85	73	61	49
3570	3590	172	159	147	135	123	111	99	86	74	62	50
3590	3610	173	161	148	136	124	112	100	88	75	63	51
3610	3630	174	162	150	137	125	113	101	89	76	64	52
3630	3650	175	163	151	139	126	114	102	90	78	65	53
3650	3670	176	164	152	140	128	115	103	91	79	67	54
3670	3690	177	165	153	141	129	117	104	92	80	68	56
3690	3710	179	166	154	142	130	118	106	93	81	69	57
3710	3730	180	168	155	143	131	119	107	95	82	70	58
3730	3750	181	169	157	144	132	120	108	96	84	71	59
3750	3770	182	170	158	146	133	121	109	97	85	72	60
3770	3790	183	171	159	147	135	122	110	98	86	74	61
3790	3810	185	172	160	148	136	124	111	99	87	75	63
3810	3830	186	174	161	149	137	125	113	100	88	76	64
3830	3850	187	175	162	150	138	126	114	102	89	77	65
3850	3870	188	176	164	151	139	127	115	103	91	78	66
3870	3890	189	177	165	153	140	128	116	104	92	80	67
3890	3910	190	178	166	154	142	129	117	105	93	81	68
3910	3930	192	179	167	155	143	131	118	106	94	82	70
3930	3950	193	181	168	156	144	132	120	107	95	83	71
3950	3970	194	182	170	157	145	133	121	109	96	84	72
3970	3990	195	183	171	158	146	134	122	110	98	85	73
3990	4010	196	184	172	160	147	135	123	111	99	87	74
4010	4030	197	185	173	161	149	136	124	112	100	88	76
4030	4050	199	186	174	162	150	138	125	113	101	89	77
4050	4070	200	188	175	163	151	139	127	114	102	90	78
4070	4090	201	189	177	164	152	140	128	116	103	91	79
4090	4110	202	190	178	166	153	141	129	117	105	92	80

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4110	4130	203	191	179	167	154	142	130	118	106	94	81
4130	4150	204	192	180	168	156	143	131	119	107	95	83
4150	4170	206	193	181	169	157	145	132	120	108	96	84
4170	4190	207	195	182	170	158	146	134	121	109	97	85
4190	4210	208	196	184	171	159	147	135	123	110	98	86
4210	4230	209	197	185	173	160	148	136	124	112	99	87
4230	4250	210	198	186	174	162	149	137	125	113	101	88
4250	4270	211	199	187	175	163	150	138	126	114	102	90
4270	4290	213	200	188	176	164	152	139	127	115	103	91
4290	4310	214	202	189	177	165	153	141	128	116	104	92
4310	4330	215	203	191	178	166	154	142	130	117	105	93
4330	4350	216	204	192	180	167	155	143	131	119	106	94
4350	4370	217	205	193	181	169	156	144	132	120	108	95
4370	4390	218	206	194	182	170	158	145	133	121	109	97
4390	4410	220	207	195	183	171	159	146	134	122	110	98
4410	4430	221	209	196	184	172	160	148	135	123	111	99
4430	4450	222	210	198	185	173	161	149	137	124	112	100
4450	4470	223	211	199	187	174	162	150	138	126	113	101
4470	4490	224	212	200	188	176	163	151	139	127	115	102
4490	4510	225	213	201	189	177	165	152	140	128	116	104
4510	4530	227	214	202	190	178	166	154	141	129	117	105
4530	4550	228	216	203	191	179	167	155	142	130	118	106
4550	4570	229	217	205	192	180	168	156	144	131	119	107
4570	4590	230	218	206	194	181	169	157	145	133	120	108
4590	4610	231	219	207	195	183	170	158	146	134	122	109
4610	4630	232	220	208	196	184	172	159	147	135	123	111
4630	4650	234	221	209	197	185	173	161	148	136	124	112
4650	4670	235	223	210	198	186	174	162	150	137	125	113
4670	4690	236	224	212	199	187	175	163	151	138	126	114
4690	4710	237	225	213	201	188	176	164	152	140	127	115
4710	4730	238	226	214	202	190	177	165	153	141	129	116
4730	4750	240	227	215	203	191	179	166	154	142	130	118
4750	4770	241	228	216	204	192	180	168	155	143	131	119
4770	4790	242	230	217	205	193	181	169	157	144	132	120
4790	4810	243	231	219	206	194	182	170	158	146	133	121
4810	4830	244	232	220	208	195	183	171	159	147	135	122
4830	4850	245	233	221	209	197	184	172	160	148	136	123
4850	4870	247	234	222	210	198	186	173	161	149	137	125
4870	4890	248	236	223	211	199	187	175	162	150	138	126
4890	4910	249	237	224	212	200	188	176	164	151	139	127
4910	4930	250	238	226	213	201	189	177	165	153	140	128
4930	4950	251	239	227	215	202	190	178	166	154	142	129
4950	4970	252	240	228	216	204	191	179	167	155	143	131
4970	4990	254	241	229	217	205	193	180	168	156	144	132
4990	5010	255	243	230	218	206	194	182	169	157	145	133
5010	5030	256	244	232	219	207	195	183	171	158	146	134
5030	5050	257	245	233	220	208	196	184	172	160	147	135
5050	5070	258	246	234	222	209	197	185	173	161	149	136
5070	5090	259	247	235	223	211	198	186	174	162	150	138
5090	5110	261	248	236	224	212	200	187	175	163	151	139
5110	5130	262	250	237	225	213	201	189	176	164	152	140
5130	5150	263	251	239	226	214	202	190	178	165	153	141
5150	5170	264	252	240	228	215	203	191	179	167	154	142
5170	5190	265	253	241	229	216	204	192	180	168	156	143
5190	5210	266	254	242	230	218	205	193	181	169	157	145
5210	5230	268	255	243	231	219	207	194	182	170	158	146
5230	5250	269	257	244	232	220	208	196	183	171	159	147
5250	5270	270	258	246	233	221	209	197	185	172	160	148
5270	5290	271	259	247	235	222	210	198	186	174	161	149
5290	5310	272	260	248	236	224	211	199	187	175	163	150

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
5310	5330	273	261	249	237	225	213	200	188	176	164	152
5330	5350	275	262	250	238	226	214	201	189	177	165	153
5350	5370	276	264	251	239	227	215	203	190	178	166	154
5370	5390	277	265	253	240	228	216	204	192	179	167	155
5390	5410	278	266	254	242	229	217	205	193	181	168	156
5410	5430	279	267	255	243	231	218	206	194	182	170	157
5430	5450	280	268	256	244	232	220	207	195	183	171	159
5450	5470	282	269	257	245	233	221	209	196	184	172	160
5470	5490	283	271	258	246	234	222	210	197	185	173	161
5490	5510	284	272	260	247	235	223	211	199	186	174	162
5510	5530	285	273	261	249	236	224	212	200	188	175	163
5530	5550	286	274	262	250	238	225	213	201	189	177	164
5550	5570	287	275	263	251	239	227	214	202	190	178	166
5570	5590	289	276	264	252	240	228	216	203	191	179	167
5590	5610	290	278	265	253	241	229	217	205	192	180	168
5610	5630	291	279	267	254	242	230	218	206	193	181	169
5630	5650	292	280	268	256	243	231	219	207	195	182	170
5650	5670	293	281	269	257	245	232	220	208	196	184	171
5670	5690	294	282	270	258	246	234	221	209	197	185	173
5690	5710	296	283	271	259	247	235	223	210	198	186	174
5710	5730	297	285	272	260	248	236	224	212	199	187	175
5730	5750	298	286	274	261	249	237	225	213	201	188	176
5750	5770	299	287	275	263	250	238	226	214	202	189	177
5770	5790	300	288	276	264	252	239	227	215	203	191	178
5790	5810	302	289	277	265	253	241	228	216	204	192	180
5810	5830	303	291	278	266	254	242	230	217	205	193	181
5830	5850	304	292	279	267	255	243	231	219	206	194	182
5850	5870	305	293	281	268	256	244	232	220	208	195	183
5870	5890	306	294	282	270	257	245	233	221	209	197	184
5890	5910	307	295	283	271	259	246	234	222	210	198	185
5910	5930	309	296	284	272	260	248	235	223	211	199	187
5930	5950	310	298	285	273	261	249	237	224	212	200	188
5950	5970	311	299	287	274	262	250	238	226	213	201	189
5970	5990	312	300	288	275	263	251	239	227	215	202	190
5990	6010	313	301	289	277	264	252	240	228	216	204	191
6010	6030	314	302	290	278	266	253	241	229	217	205	193
6030	6050	316	303	291	279	267	255	242	230	218	206	194
6050	6070	317	305	292	280	268	256	244	231	219	207	195
6070	6090	318	306	294	281	269	257	245	233	220	208	196
6090	6110	319	307	295	283	270	258	246	234	222	209	197
6110	6130	320	308	296	284	271	259	247	235	223	211	198
6130	6150	321	309	297	285	273	260	248	236	224	212	200
6150	6170	323	310	298	286	274	262	249	237	225	213	201
6170	6190	324	312	299	287	275	263	251	238	226	214	202
6190	6210	325	313	301	288	276	264	252	240	227	215	203
6210	6230	326	314	302	290	277	265	253	241	229	216	204
6230	6250	327	315	303	291	279	266	254	242	230	218	205
6250	6270	328	316	304	292	280	267	255	243	231	219	207
6270	6290	330	317	305	293	281	269	256	244	232	220	208
6290	6310	331	319	306	294	282	270	258	245	233	221	209
6310	6330	332	320	308	295	283	271	259	247	234	222	210
6330	6350	333	321	309	297	284	272	260	248	236	223	211
6350	6370	334	322	310	298	286	273	261	249	237	225	212
6370	6390	335	323	311	299	287	275	262	250	238	226	214
6390	6410	337	324	312	300	288	276	263	251	239	227	215
6410	6430	338	326	313	301	289	277	265	252	240	228	216
6430	6450	339	327	315	302	290	278	266	254	241	229	217
6450	6470	340	328	316	304	291	279	267	255	243	230	218
6470	6490	341	329	317	305	293	280	268	256	244	232	219
6490	6510	342	330	318	306	294	282	269	257	245	233	221

**6510 and over use the percentage method beginning on page 15.**



## Head of Household - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed 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 -										
0	245	0	0	0	0	0	0	0	0	0	0	0
245	260	1	0	0	0	0	0	0	0	0	0	0
260	275	2	0	0	0	0	0	0	0	0	0	0
275	290	3	0	0	0	0	0	0	0	0	0	0
290	305	3	1	0	0	0	0	0	0	0	0	0
305	320	4	2	0	0	0	0	0	0	0	0	0
320	335	5	2	0	0	0	0	0	0	0	0	0
335	350	6	3	0	0	0	0	0	0	0	0	0
350	365	7	4	1	0	0	0	0	0	0	0	0
365	380	8	5	2	0	0	0	0	0	0	0	0
380	395	9	6	3	0	0	0	0	0	0	0	0
395	410	10	7	4	1	0	0	0	0	0	0	0
410	425	10	8	5	2	0	0	0	0	0	0	0
425	440	11	9	6	3	0	0	0	0	0	0	0
440	455	12	9	7	4	1	0	0	0	0	0	0
455	470	13	10	7	5	2	0	0	0	0	0	0
470	485	14	11	8	6	3	0	0	0	0	0	0
485	500	15	12	9	6	4	1	0	0	0	0	0
500	515	16	13	10	7	4	2	0	0	0	0	0
515	530	17	14	11	8	5	3	0	0	0	0	0
530	545	17	15	12	9	6	3	1	0	0	0	0
545	560	18	16	13	10	7	4	1	0	0	0	0
560	575	19	16	14	11	8	5	2	0	0	0	0
575	590	20	17	15	12	9	6	3	0	0	0	0
590	605	21	18	15	13	10	7	4	1	0	0	0
605	620	22	19	16	13	11	8	5	2	0	0	0
620	635	23	20	17	14	12	9	6	3	0	0	0
635	650	24	21	18	15	12	10	7	4	1	0	0
650	665	25	22	19	16	13	10	8	5	2	0	0
665	680	25	23	20	17	14	11	9	6	3	0	0
680	695	26	23	21	18	15	12	9	7	4	1	0
695	710	27	24	22	19	16	13	10	7	5	2	0
710	725	28	25	22	20	17	14	11	8	6	3	0
725	740	29	26	23	20	18	15	12	9	6	4	1
740	755	30	27	24	21	19	16	13	10	7	4	2
755	770	31	28	25	22	19	17	14	11	8	5	3
770	785	32	29	26	23	20	17	15	12	9	6	3
785	800	32	30	27	24	21	18	16	13	10	7	4
800	815	33	30	28	25	22	19	16	14	11	8	5
815	830	34	31	29	26	23	20	17	14	12	9	6
830	845	35	32	29	27	24	21	18	15	13	10	7
845	860	36	33	30	27	25	22	19	16	13	11	8
860	875	37	34	31	28	26	23	20	17	14	11	9
875	890	38	35	32	29	26	24	21	18	15	12	10
890	905	39	36	33	30	27	24	22	19	16	13	10
905	920	39	37	34	31	28	25	23	20	17	14	11
920	935	40	37	35	32	29	26	23	21	18	15	12
935	950	41	38	36	33	30	27	24	21	19	16	13
950	965	42	39	36	34	31	28	25	22	20	17	14
965	980	43	40	37	35	32	29	26	23	20	18	15
980	995	44	41	38	35	33	30	27	24	21	19	16
995	1010	45	42	39	36	33	31	28	25	22	19	17
1010	1025	46	43	40	37	34	32	29	26	23	20	17
1025	1040	46	44	41	38	35	32	30	27	24	21	18
1040	1055	47	45	42	39	36	33	30	28	25	22	19
1055	1070	48	45	43	40	37	34	31	29	26	23	20
1070	1085	49	46	43	41	38	35	32	29	27	24	21
1085	1100	50	47	44	42	39	36	33	30	27	25	22
1100	1115	51	48	45	42	40	37	34	31	28	26	23
1115	1130	52	49	46	43	40	38	35	32	29	26	24

## Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
1130	1145	53	50	47	44	41	39	36	33	30	27	24
1145	1160	53	51	48	45	42	39	37	34	31	28	25
1160	1175	54	52	49	46	43	40	37	35	32	29	26
1175	1190	55	52	50	47	44	41	38	36	33	30	27
1190	1205	56	53	50	48	45	42	39	36	34	31	28
1205	1220	57	54	51	49	46	43	40	37	34	32	29
1220	1235	58	55	52	49	47	44	41	38	35	33	30
1235	1250	59	56	53	50	47	45	42	39	36	33	31
1250	1265	60	57	54	51	48	46	43	40	37	34	31
1265	1280	60	58	55	52	49	46	44	41	38	35	32
1280	1295	61	59	56	53	50	47	44	42	39	36	33
1295	1310	62	59	57	54	51	48	45	43	40	37	34
1310	1325	63	60	57	55	52	49	46	43	41	38	35
1325	1340	64	61	58	56	53	50	47	44	42	39	36
1340	1355	65	62	59	56	54	51	48	45	42	40	37
1355	1370	66	63	60	57	55	52	49	46	43	40	38
1370	1385	67	64	61	58	55	53	50	47	44	41	39
1385	1400	68	65	62	59	56	53	51	48	45	42	39
1400	1415	68	66	63	60	57	54	52	49	46	43	40
1415	1430	69	66	64	61	58	55	52	50	47	44	41
1430	1445	70	67	65	62	59	56	53	50	48	45	42
1445	1460	71	68	65	63	60	57	54	51	49	46	43
1460	1475	72	69	66	63	61	58	55	52	49	47	44
1475	1490	73	70	67	64	62	59	56	53	50	47	45
1490	1505	74	71	68	65	62	60	57	54	51	48	46
1505	1520	75	72	69	66	63	60	58	55	52	49	46
1520	1535	75	73	70	67	64	61	59	56	53	50	47
1535	1550	76	73	71	68	65	62	59	57	54	51	48
1550	1565	77	74	72	69	66	63	60	57	55	52	49
1565	1580	78	75	72	70	67	64	61	58	56	53	50
1580	1595	79	76	73	70	68	65	62	59	56	54	51
1595	1610	80	77	74	71	69	66	63	60	57	54	52
1610	1625	81	78	75	72	69	67	64	61	58	55	53
1625	1640	82	79	76	73	70	67	65	62	59	56	53
1640	1655	82	80	77	74	71	68	66	63	60	57	54
1655	1670	83	80	78	75	72	69	66	64	61	58	55
1670	1685	84	81	79	76	73	70	67	64	62	59	56
1685	1700	85	82	79	77	74	71	68	65	63	60	57
1700	1715	86	83	80	78	75	72	69	66	63	61	58
1715	1730	87	84	81	78	76	73	70	67	64	62	59
1730	1745	88	85	82	79	76	74	71	68	65	62	60
1745	1760	89	86	83	80	77	75	72	69	66	63	60
1760	1775	89	87	84	81	78	75	73	70	67	64	61
1775	1790	90	88	85	82	79	76	73	71	68	65	62
1790	1805	91	88	86	83	80	77	74	72	69	66	63
1805	1820	92	89	86	84	81	78	75	72	70	67	64
1820	1835	93	90	87	85	82	79	76	73	70	68	65
1835	1850	94	91	88	85	83	80	77	74	71	69	66
1850	1865	95	92	89	86	83	81	78	75	72	69	67
1865	1880	96	93	90	87	84	82	79	76	73	70	67
1880	1895	96	94	91	88	85	82	80	77	74	71	68
1895	1910	97	95	92	89	86	83	80	78	75	72	69
1910	1925	98	95	93	90	87	84	81	79	76	73	70
1925	1940	99	96	93	91	88	85	82	79	77	74	71
1940	1955	100	97	94	92	89	86	83	80	77	75	72
1955	1970	101	98	95	92	90	87	84	81	78	76	73
1970	1985	102	99	96	93	90	88	85	82	79	76	74
1985	2000	103	100	97	94	91	89	86	83	80	77	74
2000	2015	103	101	98	95	92	89	87	84	81	78	75
2015	2030	104	102	99	96	93	90	87	85	82	79	76

## Head of Household - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed 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 -										
2030	2045	105	102	100	97	94	91	88	86	83	80	77
2045	2060	106	103	100	98	95	92	89	86	84	81	78
2060	2075	107	104	101	99	96	93	90	87	84	82	79
2075	2090	108	105	102	99	97	94	91	88	85	83	80
2090	2105	109	106	103	100	98	95	92	89	86	83	81
2105	2120	110	107	104	101	98	96	93	90	87	84	82
2120	2135	111	108	105	102	99	96	94	91	88	85	82
2135	2150	111	109	106	103	100	97	95	92	89	86	83
2150	2165	112	109	107	104	101	98	95	93	90	87	84
2165	2180	113	110	108	105	102	99	96	93	91	88	85
2180	2195	114	111	108	106	103	100	97	94	92	89	86
2195	2210	115	112	109	106	104	101	98	95	92	90	87
2210	2225	116	113	110	107	105	102	99	96	93	90	88
2225	2240	117	114	111	108	105	103	100	97	94	91	89
2240	2255	118	115	112	109	106	103	101	98	95	92	89
2255	2270	118	116	113	110	107	104	102	99	96	93	90
2270	2285	119	116	114	111	108	105	102	100	97	94	91
2285	2300	120	117	115	112	109	106	103	100	98	95	92
2300	2315	121	118	115	113	110	107	104	101	99	96	93
2315	2330	122	119	116	113	111	108	105	102	99	97	94
2330	2345	123	120	117	114	112	109	106	103	100	97	95
2345	2360	124	121	118	115	112	110	107	104	101	98	96
2360	2375	125	122	119	116	113	110	108	105	102	99	96
2375	2390	125	123	120	117	114	111	109	106	103	100	97
2390	2405	126	123	121	118	115	112	109	107	104	101	98
2405	2420	127	124	122	119	116	113	110	107	105	102	99
2420	2435	128	125	122	120	117	114	111	108	106	103	100
2435	2450	129	126	123	120	118	115	112	109	106	104	101
2450	2465	130	127	124	121	119	116	113	110	107	105	102
2465	2480	131	128	125	122	119	117	114	111	108	105	103
2480	2495	132	129	126	123	120	118	115	112	109	106	103
2495	2510	132	130	127	124	121	118	116	113	110	107	104
2510	2525	133	131	128	125	122	119	116	114	111	108	105
2525	2540	134	131	129	126	123	120	117	115	112	109	106
2540	2555	135	132	129	127	124	121	118	115	113	110	107
2555	2570	136	133	130	128	125	122	119	116	113	111	108
2570	2585	137	134	131	128	126	123	120	117	114	112	109
2585	2600	138	135	132	129	126	124	121	118	115	112	110
2600	2615	139	136	133	130	127	125	122	119	116	113	110
2615	2630	139	137	134	131	128	125	123	120	117	114	111
2630	2645	140	138	135	132	129	126	123	121	118	115	112
2645	2660	141	138	136	133	130	127	124	122	119	116	113
2660	2675	142	139	136	134	131	128	125	122	120	117	114
2675	2690	143	140	137	135	132	129	126	123	120	118	115
2690	2705	144	141	138	135	133	130	127	124	121	119	116
2705	2720	145	142	139	136	133	131	128	125	122	119	117
2720	2735	146	143	140	137	134	132	129	126	123	120	117
2735	2750	146	144	141	138	135	132	130	127	124	121	118
2750	2765	147	145	142	139	136	133	130	128	125	122	119
2765	2780	148	145	143	140	137	134	131	129	126	123	120
2780	2795	149	146	143	141	138	135	132	129	127	124	121
2795	2810	150	147	144	142	139	136	133	130	127	125	122
2810	2825	151	148	145	142	140	137	134	131	128	126	123
2825	2840	152	149	146	143	141	138	135	132	129	126	124
2840	2855	153	150	147	144	141	139	136	133	130	127	125
2855	2870	154	151	148	145	142	139	137	134	131	128	125
2870	2885	154	152	149	146	143	140	138	135	132	129	126
2885	2900	155	152	150	147	144	141	138	136	133	130	127
2900	2915	156	153	151	148	145	142	139	136	134	131	128
2915	2930	157	154	151	149	146	143	140	137	135	132	129

**2930 and over use the percentage method beginning on page 15.**

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
0	490	0	0	0	0	0	0	0	0	0	0	0
490	505	1	0	0	0	0	0	0	0	0	0	0
505	520	2	0	0	0	0	0	0	0	0	0	0
520	535	3	0	0	0	0	0	0	0	0	0	0
535	550	4	0	0	0	0	0	0	0	0	0	0
550	565	5	0	0	0	0	0	0	0	0	0	0
565	580	6	0	0	0	0	0	0	0	0	0	0
580	595	6	1	0	0	0	0	0	0	0	0	0
595	610	7	2	0	0	0	0	0	0	0	0	0
610	625	8	3	0	0	0	0	0	0	0	0	0
625	640	9	3	0	0	0	0	0	0	0	0	0
640	655	10	4	0	0	0	0	0	0	0	0	0
655	670	11	5	0	0	0	0	0	0	0	0	0
670	685	12	6	0	0	0	0	0	0	0	0	0
685	700	13	7	1	0	0	0	0	0	0	0	0
700	715	13	8	2	0	0	0	0	0	0	0	0
715	730	14	9	3	0	0	0	0	0	0	0	0
730	745	15	10	4	0	0	0	0	0	0	0	0
745	760	16	10	5	0	0	0	0	0	0	0	0
760	775	17	11	6	0	0	0	0	0	0	0	0
775	790	18	12	7	1	0	0	0	0	0	0	0
790	805	19	13	8	2	0	0	0	0	0	0	0
805	820	20	14	8	3	0	0	0	0	0	0	0
820	835	21	15	9	4	0	0	0	0	0	0	0
835	850	21	16	10	5	0	0	0	0	0	0	0
850	865	22	17	11	5	0	0	0	0	0	0	0
865	880	23	18	12	6	1	0	0	0	0	0	0
880	895	24	18	13	7	2	0	0	0	0	0	0
895	910	25	19	14	8	2	0	0	0	0	0	0
910	925	26	20	15	9	3	0	0	0	0	0	0
925	940	27	21	15	10	4	0	0	0	0	0	0
940	955	28	22	16	11	5	0	0	0	0	0	0
955	970	28	23	17	12	6	0	0	0	0	0	0
970	985	29	24	18	12	7	1	0	0	0	0	0
985	1000	30	25	19	13	8	2	0	0	0	0	0
1000	1015	31	25	20	14	9	3	0	0	0	0	0
1015	1030	32	26	21	15	9	4	0	0	0	0	0
1030	1045	33	27	22	16	10	5	0	0	0	0	0
1045	1060	34	28	22	17	11	6	0	0	0	0	0
1060	1075	35	29	23	18	12	6	1	0	0	0	0
1075	1090	35	30	24	19	13	7	2	0	0	0	0
1090	1105	36	31	25	19	14	8	3	0	0	0	0
1105	1120	37	32	26	20	15	9	3	0	0	0	0
1120	1135	38	32	27	21	16	10	4	0	0	0	0
1135	1150	39	33	28	22	16	11	5	0	0	0	0
1150	1165	40	34	29	23	17	12	6	0	0	0	0
1165	1180	41	35	29	24	18	13	7	1	0	0	0
1180	1195	42	36	30	25	19	13	8	2	0	0	0
1195	1210	42	37	31	26	20	14	9	3	0	0	0
1210	1225	43	38	32	26	21	15	10	4	0	0	0
1225	1240	44	39	33	27	22	16	10	5	0	0	0
1240	1255	45	39	34	28	23	17	11	6	0	0	0
1255	1270	46	40	35	29	23	18	12	7	1	0	0
1270	1285	47	41	36	30	24	19	13	7	2	0	0
1285	1300	48	42	36	31	25	20	14	8	3	0	0
1300	1315	49	43	37	32	26	20	15	9	4	0	0
1315	1330	49	44	38	33	27	21	16	10	4	0	0
1330	1345	50	45	39	33	28	22	17	11	5	0	0
1345	1360	51	46	40	34	29	23	17	12	6	1	0
1360	1375	52	46	41	35	30	24	18	13	7	1	0

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
1375	1390	53	47	42	36	30	25	19	14	8	2	0
1390	1405	54	48	43	37	31	26	20	14	9	3	0
1405	1420	55	49	43	38	32	27	21	15	10	4	0
1420	1435	56	50	44	39	33	27	22	16	11	5	0
1435	1450	56	51	45	40	34	28	23	17	11	6	0
1450	1465	57	52	46	40	35	29	24	18	12	7	1
1465	1480	58	53	47	41	36	30	24	19	13	8	2
1480	1495	59	53	48	42	37	31	25	20	14	8	3
1495	1510	60	54	49	43	37	32	26	21	15	9	4
1510	1525	61	55	50	44	38	33	27	21	16	10	5
1525	1540	62	56	51	45	39	34	28	22	17	11	6
1540	1555	63	57	51	46	40	35	29	23	18	12	6
1555	1570	64	58	52	47	41	35	30	24	19	13	7
1570	1585	64	59	53	48	42	36	31	25	19	14	8
1585	1600	65	60	54	48	43	37	32	26	20	15	9
1600	1615	66	61	55	49	44	38	32	27	21	16	10
1615	1630	67	61	56	50	45	39	33	28	22	16	11
1630	1645	68	62	57	51	45	40	34	29	23	17	12
1645	1660	69	63	58	52	46	41	35	29	24	18	13
1660	1675	70	64	58	53	47	42	36	30	25	19	13
1675	1690	71	65	59	54	48	42	37	31	26	20	14
1690	1705	71	66	60	55	49	43	38	32	26	21	15
1705	1720	72	67	61	55	50	44	39	33	27	22	16
1720	1735	73	68	62	56	51	45	39	34	28	23	17
1735	1750	74	68	63	57	52	46	40	35	29	23	18
1750	1765	75	69	64	58	52	47	41	36	30	24	19
1765	1780	76	70	65	59	53	48	42	36	31	25	20
1780	1795	77	71	65	60	54	49	43	37	32	26	20
1795	1810	78	72	66	61	55	49	44	38	33	27	21
1810	1825	78	73	67	62	56	50	45	39	33	28	22
1825	1840	79	74	68	62	57	51	46	40	34	29	23
1840	1855	80	75	69	63	58	52	46	41	35	30	24
1855	1870	81	75	70	64	59	53	47	42	36	30	25
1870	1885	82	76	71	65	59	54	48	43	37	31	26
1885	1900	83	77	72	66	60	55	49	43	38	32	27
1900	1915	84	78	72	67	61	56	50	44	39	33	27
1915	1930	85	79	73	68	62	56	51	45	40	34	28
1930	1945	85	80	74	69	63	57	52	46	40	35	29
1945	1960	86	81	75	69	64	58	53	47	41	36	30
1960	1975	87	82	76	70	65	59	53	48	42	37	31
1975	1990	88	82	77	71	66	60	54	49	43	37	32
1990	2005	89	83	78	72	66	61	55	50	44	38	33
2005	2020	90	84	79	73	67	62	56	50	45	39	34
2020	2035	91	85	79	74	68	63	57	51	46	40	34
2035	2050	92	86	80	75	69	63	58	52	47	41	35
2050	2065	92	87	81	76	70	64	59	53	47	42	36
2065	2080	93	88	82	76	71	65	60	54	48	43	37
2080	2095	94	89	83	77	72	66	60	55	49	44	38
2095	2110	95	89	84	78	73	67	61	56	50	44	39
2110	2125	96	90	85	79	73	68	62	57	51	45	40
2125	2140	97	91	86	80	74	69	63	57	52	46	41
2140	2155	98	92	86	81	75	70	64	58	53	47	41
2155	2170	99	93	87	82	76	70	65	59	54	48	42
2170	2185	99	94	88	83	77	71	66	60	54	49	43
2185	2200	100	95	89	83	78	72	67	61	55	50	44
2200	2215	101	96	90	84	79	73	67	62	56	51	45
2215	2230	102	96	91	85	80	74	68	63	57	51	46
2230	2245	103	97	92	86	80	75	69	64	58	52	47
2245	2260	104	98	93	87	81	76	70	64	59	53	48
2260	2275	105	99	93	88	82	77	71	65	60	54	48

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
2275	2290	106	100	94	89	83	78	72	66	61	55	49
2290	2305	107	101	95	90	84	78	73	67	62	56	50
2305	2320	107	102	96	91	85	79	74	68	62	57	51
2320	2335	108	103	97	91	86	80	75	69	63	58	52
2335	2350	109	104	98	92	87	81	75	70	64	59	53
2350	2365	110	104	99	93	88	82	76	71	65	59	54
2365	2380	111	105	100	94	88	83	77	72	66	60	55
2380	2395	112	106	101	95	89	84	78	72	67	61	56
2395	2410	113	107	101	96	90	85	79	73	68	62	56
2410	2425	114	108	102	97	91	85	80	74	69	63	57
2425	2440	114	109	103	98	92	86	81	75	69	64	58
2440	2455	115	110	104	98	93	87	82	76	70	65	59
2455	2470	116	111	105	99	94	88	82	77	71	66	60
2470	2485	117	111	106	100	95	89	83	78	72	66	61
2485	2500	118	112	107	101	95	90	84	79	73	67	62
2500	2515	119	113	108	102	96	91	85	79	74	68	63
2515	2530	120	114	108	103	97	92	86	80	75	69	63
2530	2545	121	115	109	104	98	92	87	81	76	70	64
2545	2560	121	116	110	105	99	93	88	82	76	71	65
2560	2575	122	117	111	105	100	94	89	83	77	72	66
2575	2590	123	118	112	106	101	95	89	84	78	73	67
2590	2605	124	118	113	107	102	96	90	85	79	73	68
2605	2620	125	119	114	108	102	97	91	86	80	74	69
2620	2635	126	120	115	109	103	98	92	86	81	75	70
2635	2650	127	121	115	110	104	99	93	87	82	76	70
2650	2665	128	122	116	111	105	99	94	88	83	77	71
2665	2680	128	123	117	112	106	100	95	89	83	78	72
2680	2695	129	124	118	112	107	101	96	90	84	79	73
2695	2710	130	125	119	113	108	102	96	91	85	80	74
2710	2725	131	125	120	114	109	103	97	92	86	80	75
2725	2740	132	126	121	115	109	104	98	93	87	81	76
2740	2755	133	127	122	116	110	105	99	93	88	82	77
2755	2770	134	128	122	117	111	106	100	94	89	83	77
2770	2785	135	129	123	118	112	106	101	95	90	84	78
2785	2800	135	130	124	119	113	107	102	96	90	85	79
2800	2815	136	131	125	119	114	108	103	97	91	86	80
2815	2830	137	132	126	120	115	109	103	98	92	87	81
2830	2845	138	132	127	121	116	110	104	99	93	87	82
2845	2860	139	133	128	122	116	111	105	100	94	88	83
2860	2875	140	134	129	123	117	112	106	100	95	89	84
2875	2890	141	135	129	124	118	113	107	101	96	90	84
2890	2905	142	136	130	125	119	113	108	102	97	91	85
2905	2920	142	137	131	126	120	114	109	103	97	92	86
2920	2935	143	138	132	126	121	115	110	104	98	93	87
2935	2950	144	139	133	127	122	116	110	105	99	94	88
2950	2965	145	139	134	128	123	117	111	106	100	94	89
2965	2980	146	140	135	129	123	118	112	107	101	95	90
2980	2995	147	141	136	130	124	119	113	107	102	96	91
2995	3010	148	142	136	131	125	120	114	108	103	97	91
3010	3025	149	143	137	132	126	120	115	109	104	98	92
3025	3040	150	144	138	133	127	121	116	110	105	99	93
3040	3055	150	145	139	134	128	122	117	111	105	100	94
3055	3070	151	146	140	134	129	123	118	112	106	101	95
3070	3085	152	147	141	135	130	124	118	113	107	102	96
3085	3100	153	147	142	136	131	125	119	114	108	102	97
3100	3115	154	148	143	137	131	126	120	115	109	103	98
3115	3130	155	149	144	138	132	127	121	115	110	104	99
3130	3145	156	150	144	139	133	128	122	116	111	105	99
3145	3160	157	151	145	140	134	128	123	117	112	106	100
3160	3175	157	152	146	141	135	129	124	118	112	107	101

**3175 and over use the percentage method beginning on page 15.**

### Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
0	530	0	0	0	0	0	0	0	0	0	0	0
530	545	1	0	0	0	0	0	0	0	0	0	0
545	560	2	0	0	0	0	0	0	0	0	0	0
560	575	3	0	0	0	0	0	0	0	0	0	0
575	590	4	0	0	0	0	0	0	0	0	0	0
590	605	5	0	0	0	0	0	0	0	0	0	0
605	620	6	0	0	0	0	0	0	0	0	0	0
620	635	6	0	0	0	0	0	0	0	0	0	0
635	650	7	1	0	0	0	0	0	0	0	0	0
650	665	8	2	0	0	0	0	0	0	0	0	0
665	680	9	3	0	0	0	0	0	0	0	0	0
680	695	10	4	0	0	0	0	0	0	0	0	0
695	710	11	5	0	0	0	0	0	0	0	0	0
710	725	12	6	0	0	0	0	0	0	0	0	0
725	740	13	7	0	0	0	0	0	0	0	0	0
740	755	14	7	1	0	0	0	0	0	0	0	0
755	770	14	8	2	0	0	0	0	0	0	0	0
770	785	15	9	3	0	0	0	0	0	0	0	0
785	800	16	10	4	0	0	0	0	0	0	0	0
800	815	17	11	5	0	0	0	0	0	0	0	0
815	830	18	12	6	0	0	0	0	0	0	0	0
830	845	19	13	7	0	0	0	0	0	0	0	0
845	860	20	14	7	1	0	0	0	0	0	0	0
860	875	21	14	8	2	0	0	0	0	0	0	0
875	890	21	15	9	3	0	0	0	0	0	0	0
890	905	22	16	10	4	0	0	0	0	0	0	0
905	920	23	17	11	5	0	0	0	0	0	0	0
920	935	24	18	12	6	0	0	0	0	0	0	0
935	950	25	19	13	7	1	0	0	0	0	0	0
950	965	26	20	14	8	1	0	0	0	0	0	0
965	980	27	21	14	8	2	0	0	0	0	0	0
980	995	28	21	15	9	3	0	0	0	0	0	0
995	1010	28	22	16	10	4	0	0	0	0	0	0
1010	1025	29	23	17	11	5	0	0	0	0	0	0
1025	1040	30	24	18	12	6	0	0	0	0	0	0
1040	1055	31	25	19	13	7	1	0	0	0	0	0
1055	1070	32	26	20	14	8	1	0	0	0	0	0
1070	1085	33	27	21	15	8	2	0	0	0	0	0
1085	1100	34	28	21	15	9	3	0	0	0	0	0
1100	1115	35	28	22	16	10	4	0	0	0	0	0
1115	1130	35	29	23	17	11	5	0	0	0	0	0
1130	1145	36	30	24	18	12	6	0	0	0	0	0
1145	1160	37	31	25	19	13	7	1	0	0	0	0
1160	1175	38	32	26	20	14	8	2	0	0	0	0
1175	1190	39	33	27	21	15	8	2	0	0	0	0
1190	1205	40	34	28	22	15	9	3	0	0	0	0
1205	1220	41	35	29	22	16	10	4	0	0	0	0
1220	1235	42	35	29	23	17	11	5	0	0	0	0
1235	1250	42	36	30	24	18	12	6	0	0	0	0
1250	1265	43	37	31	25	19	13	7	1	0	0	0
1265	1280	44	38	32	26	20	14	8	2	0	0	0
1280	1295	45	39	33	27	21	15	9	2	0	0	0
1295	1310	46	40	34	28	22	16	9	3	0	0	0
1310	1325	47	41	35	29	22	16	10	4	0	0	0
1325	1340	48	42	36	29	23	17	11	5	0	0	0
1340	1355	49	43	36	30	24	18	12	6	0	0	0
1355	1370	49	43	37	31	25	19	13	7	1	0	0
1370	1385	50	44	38	32	26	20	14	8	2	0	0
1385	1400	51	45	39	33	27	21	15	9	2	0	0
1400	1415	52	46	40	34	28	22	16	9	3	0	0

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
1415	1430	53	47	41	35	29	23	16	10	4	0	0
1430	1445	54	48	42	36	29	23	17	11	5	0	0
1445	1460	55	49	43	36	30	24	18	12	6	0	0
1460	1475	56	50	43	37	31	25	19	13	7	1	0
1475	1490	57	50	44	38	32	26	20	14	8	2	0
1490	1505	57	51	45	39	33	27	21	15	9	3	0
1505	1520	58	52	46	40	34	28	22	16	10	3	0
1520	1535	59	53	47	41	35	29	23	16	10	4	0
1535	1550	60	54	48	42	36	30	23	17	11	5	0
1550	1565	61	55	49	43	37	30	24	18	12	6	0
1565	1580	62	56	50	43	37	31	25	19	13	7	1
1580	1595	63	57	50	44	38	32	26	20	14	8	2
1595	1610	64	57	51	45	39	33	27	21	15	9	3
1610	1625	64	58	52	46	40	34	28	22	16	10	3
1625	1640	65	59	53	47	41	35	29	23	17	10	4
1640	1655	66	60	54	48	42	36	30	23	17	11	5
1655	1670	67	61	55	49	43	37	30	24	18	12	6
1670	1685	68	62	56	50	44	37	31	25	19	13	7
1685	1700	69	63	57	51	44	38	32	26	20	14	8
1700	1715	70	64	57	51	45	39	33	27	21	15	9
1715	1730	71	64	58	52	46	40	34	28	22	16	10
1730	1745	71	65	59	53	47	41	35	29	23	17	10
1745	1760	72	66	60	54	48	42	36	30	24	17	11
1760	1775	73	67	61	55	49	43	37	31	24	18	12
1775	1790	74	68	62	56	50	44	37	31	25	19	13
1790	1805	75	69	63	57	51	44	38	32	26	20	14
1805	1820	76	70	64	58	51	45	39	33	27	21	15
1820	1835	77	71	64	58	52	46	40	34	28	22	16
1835	1850	78	71	65	59	53	47	41	35	29	23	17
1850	1865	78	72	66	60	54	48	42	36	30	24	18
1865	1880	79	73	67	61	55	49	43	37	31	24	18
1880	1895	80	74	68	62	56	50	44	38	31	25	19
1895	1910	81	75	69	63	57	51	45	38	32	26	20
1910	1925	82	76	70	64	58	51	45	39	33	27	21
1925	1940	83	77	71	65	58	52	46	40	34	28	22
1940	1955	84	78	72	65	59	53	47	41	35	29	23
1955	1970	85	78	72	66	60	54	48	42	36	30	24
1970	1985	85	79	73	67	61	55	49	43	37	31	25
1985	2000	86	80	74	68	62	56	50	44	38	31	25
2000	2015	87	81	75	69	63	57	51	45	38	32	26
2015	2030	88	82	76	70	64	58	52	45	39	33	27
2030	2045	89	83	77	71	65	59	52	46	40	34	28
2045	2060	90	84	78	72	65	59	53	47	41	35	29
2060	2075	91	85	79	72	66	60	54	48	42	36	30
2075	2090	92	86	79	73	67	61	55	49	43	37	31
2090	2105	92	86	80	74	68	62	56	50	44	38	32
2105	2120	93	87	81	75	69	63	57	51	45	39	32
2120	2135	94	88	82	76	70	64	58	52	45	39	33
2135	2150	95	89	83	77	71	65	59	52	46	40	34
2150	2165	96	90	84	78	72	66	59	53	47	41	35
2165	2180	97	91	85	79	72	66	60	54	48	42	36
2180	2195	98	92	86	79	73	67	61	55	49	43	37
2195	2210	99	93	86	80	74	68	62	56	50	44	38
2210	2225	99	93	87	81	75	69	63	57	51	45	39
2225	2240	100	94	88	82	76	70	64	58	52	46	39
2240	2255	101	95	89	83	77	71	65	59	53	46	40
2255	2270	102	96	90	84	78	72	66	59	53	47	41
2270	2285	103	97	91	85	79	73	66	60	54	48	42
2285	2300	104	98	92	86	80	73	67	61	55	49	43
2300	2315	105	99	93	86	80	74	68	62	56	50	44



## Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed 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 -										
2315	2330	106	100	93	87	81	75	69	63	57	51	45
2330	2345	107	100	94	88	82	76	70	64	58	52	46
2345	2360	107	101	95	89	83	77	71	65	59	53	46
2360	2375	108	102	96	90	84	78	72	66	60	53	47
2375	2390	109	103	97	91	85	79	73	66	60	54	48
2390	2405	110	104	98	92	86	80	73	67	61	55	49
2405	2420	111	105	99	93	87	80	74	68	62	56	50
2420	2435	112	106	100	94	87	81	75	69	63	57	51
2435	2450	113	107	100	94	88	82	76	70	64	58	52
2450	2465	114	107	101	95	89	83	77	71	65	59	53
2465	2480	114	108	102	96	90	84	78	72	66	60	53
2480	2495	115	109	103	97	91	85	79	73	67	60	54
2495	2510	116	110	104	98	92	86	80	74	67	61	55
2510	2525	117	111	105	99	93	87	80	74	68	62	56
2525	2540	118	112	106	100	94	87	81	75	69	63	57
2540	2555	119	113	107	101	94	88	82	76	70	64	58
2555	2570	120	114	107	101	95	89	83	77	71	65	59
2570	2585	121	114	108	102	96	90	84	78	72	66	60
2585	2600	121	115	109	103	97	91	85	79	73	67	60
2600	2615	122	116	110	104	98	92	86	80	74	67	61
2615	2630	123	117	111	105	99	93	87	81	74	68	62
2630	2645	124	118	112	106	100	94	88	81	75	69	63
2645	2660	125	119	113	107	101	94	88	82	76	70	64
2660	2675	126	120	114	108	101	95	89	83	77	71	65
2675	2690	127	121	115	108	102	96	90	84	78	72	66
2690	2705	128	121	115	109	103	97	91	85	79	73	67
2705	2720	128	122	116	110	104	98	92	86	80	74	68
2720	2735	129	123	117	111	105	99	93	87	81	74	68
2735	2750	130	124	118	112	106	100	94	88	81	75	69
2750	2765	131	125	119	113	107	101	95	88	82	76	70
2765	2780	132	126	120	114	108	101	95	89	83	77	71
2780	2795	133	127	121	115	108	102	96	90	84	78	72
2795	2810	134	128	122	115	109	103	97	91	85	79	73
2810	2825	135	129	122	116	110	104	98	92	86	80	74
2825	2840	135	129	123	117	111	105	99	93	87	81	75
2840	2855	136	130	124	118	112	106	100	94	88	82	75
2855	2870	137	131	125	119	113	107	101	95	88	82	76
2870	2885	138	132	126	120	114	108	102	95	89	83	77
2885	2900	139	133	127	121	115	109	102	96	90	84	78
2900	2915	140	134	128	122	115	109	103	97	91	85	79
2915	2930	141	135	129	122	116	110	104	98	92	86	80
2930	2945	142	136	129	123	117	111	105	99	93	87	81
2945	2960	142	136	130	124	118	112	106	100	94	88	82
2960	2975	143	137	131	125	119	113	107	101	95	89	82
2975	2990	144	138	132	126	120	114	108	102	96	89	83
2990	3005	145	139	133	127	121	115	109	102	96	90	84
3005	3020	146	140	134	128	122	116	109	103	97	91	85
3020	3035	147	141	135	129	123	116	110	104	98	92	86
3035	3050	148	142	136	129	123	117	111	105	99	93	87
3050	3065	149	143	136	130	124	118	112	106	100	94	88
3065	3080	150	143	137	131	125	119	113	107	101	95	89
3080	3095	150	144	138	132	126	120	114	108	102	96	89
3095	3110	151	145	139	133	127	121	115	109	103	96	90
3110	3125	152	146	140	134	128	122	116	109	103	97	91
3125	3140	153	147	141	135	129	123	116	110	104	98	92
3140	3155	154	148	142	136	130	123	117	111	105	99	93
3155	3170	155	149	143	137	130	124	118	112	106	100	94
3170	3185	156	150	143	137	131	125	119	113	107	101	95
3185	3200	157	150	144	138	132	126	120	114	108	102	96
3200	3215	157	151	145	139	133	127	121	115	109	103	96

**3215 and over use the percentage method beginning on page 15.**

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
0	1040	0	0	0	0	0	0	0	0	0	0	0
1040	1060	1	0	0	0	0	0	0	0	0	0	0
1060	1080	2	0	0	0	0	0	0	0	0	0	0
1080	1100	3	0	0	0	0	0	0	0	0	0	0
1100	1120	4	0	0	0	0	0	0	0	0	0	0
1120	1140	6	0	0	0	0	0	0	0	0	0	0
1140	1160	7	0	0	0	0	0	0	0	0	0	0
1160	1180	8	0	0	0	0	0	0	0	0	0	0
1180	1200	9	0	0	0	0	0	0	0	0	0	0
1200	1220	10	0	0	0	0	0	0	0	0	0	0
1220	1240	12	0	0	0	0	0	0	0	0	0	0
1240	1260	13	0	0	0	0	0	0	0	0	0	0
1260	1280	14	2	0	0	0	0	0	0	0	0	0
1280	1300	15	3	0	0	0	0	0	0	0	0	0
1300	1320	16	4	0	0	0	0	0	0	0	0	0
1320	1340	17	5	0	0	0	0	0	0	0	0	0
1340	1360	19	6	0	0	0	0	0	0	0	0	0
1360	1380	20	8	0	0	0	0	0	0	0	0	0
1380	1400	21	9	0	0	0	0	0	0	0	0	0
1400	1420	22	10	0	0	0	0	0	0	0	0	0
1420	1440	23	11	0	0	0	0	0	0	0	0	0
1440	1460	24	12	0	0	0	0	0	0	0	0	0
1460	1480	26	13	1	0	0	0	0	0	0	0	0
1480	1500	27	15	2	0	0	0	0	0	0	0	0
1500	1520	28	16	4	0	0	0	0	0	0	0	0
1520	1540	29	17	5	0	0	0	0	0	0	0	0
1540	1560	30	18	6	0	0	0	0	0	0	0	0
1560	1580	31	19	7	0	0	0	0	0	0	0	0
1580	1600	33	20	8	0	0	0	0	0	0	0	0
1600	1620	34	22	9	0	0	0	0	0	0	0	0
1620	1640	35	23	11	0	0	0	0	0	0	0	0
1640	1660	36	24	12	0	0	0	0	0	0	0	0
1660	1680	37	25	13	1	0	0	0	0	0	0	0
1680	1700	38	26	14	2	0	0	0	0	0	0	0
1700	1720	40	27	15	3	0	0	0	0	0	0	0
1720	1740	41	29	16	4	0	0	0	0	0	0	0
1740	1760	42	30	18	5	0	0	0	0	0	0	0
1760	1780	43	31	19	7	0	0	0	0	0	0	0
1780	1800	44	32	20	8	0	0	0	0	0	0	0
1800	1820	45	33	21	9	0	0	0	0	0	0	0
1820	1840	47	34	22	10	0	0	0	0	0	0	0
1840	1860	48	36	23	11	0	0	0	0	0	0	0
1860	1880	49	37	25	12	0	0	0	0	0	0	0
1880	1900	50	38	26	14	1	0	0	0	0	0	0
1900	1920	51	39	27	15	3	0	0	0	0	0	0
1920	1940	52	40	28	16	4	0	0	0	0	0	0
1940	1960	54	41	29	17	5	0	0	0	0	0	0
1960	1980	55	43	30	18	6	0	0	0	0	0	0
1980	2000	56	44	32	19	7	0	0	0	0	0	0
2000	2020	57	45	33	21	8	0	0	0	0	0	0
2020	2040	58	46	34	22	10	0	0	0	0	0	0
2040	2060	59	47	35	23	11	0	0	0	0	0	0
2060	2080	61	48	36	24	12	0	0	0	0	0	0
2080	2100	62	50	37	25	13	1	0	0	0	0	0
2100	2120	63	51	39	26	14	2	0	0	0	0	0
2120	2140	64	52	40	28	15	3	0	0	0	0	0
2140	2160	65	53	41	29	17	4	0	0	0	0	0
2160	2180	66	54	42	30	18	6	0	0	0	0	0
2180	2200	68	55	43	31	19	7	0	0	0	0	0
2200	2220	69	57	44	32	20	8	0	0	0	0	0

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
2220	2240	70	58	46	33	21	9	0	0	0	0	0
2240	2260	71	59	47	35	22	10	0	0	0	0	0
2260	2280	72	60	48	36	24	11	0	0	0	0	0
2280	2300	74	61	49	37	25	13	0	0	0	0	0
2300	2320	75	62	50	38	26	14	2	0	0	0	0
2320	2340	76	64	51	39	27	15	3	0	0	0	0
2340	2360	77	65	53	40	28	16	4	0	0	0	0
2360	2380	78	66	54	42	29	17	5	0	0	0	0
2380	2400	79	67	55	43	31	18	6	0	0	0	0
2400	2420	81	68	56	44	32	20	7	0	0	0	0
2420	2440	82	70	57	45	33	21	9	0	0	0	0
2440	2460	83	71	59	46	34	22	10	0	0	0	0
2460	2480	84	72	60	47	35	23	11	0	0	0	0
2480	2500	85	73	61	49	36	24	12	0	0	0	0
2500	2520	86	74	62	50	38	25	13	1	0	0	0
2520	2540	88	75	63	51	39	27	14	2	0	0	0
2540	2560	89	77	64	52	40	28	16	3	0	0	0
2560	2580	90	78	66	53	41	29	17	5	0	0	0
2580	2600	91	79	67	55	42	30	18	6	0	0	0
2600	2620	92	80	68	56	43	31	19	7	0	0	0
2620	2640	93	81	69	57	45	32	20	8	0	0	0
2640	2660	95	82	70	58	46	34	21	9	0	0	0
2660	2680	96	84	71	59	47	35	23	10	0	0	0
2680	2700	97	85	73	60	48	36	24	12	0	0	0
2700	2720	98	86	74	62	49	37	25	13	1	0	0
2720	2740	99	87	75	63	51	38	26	14	2	0	0
2740	2760	100	88	76	64	52	39	27	15	3	0	0
2760	2780	102	89	77	65	53	41	28	16	4	0	0
2780	2800	103	91	78	66	54	42	30	17	5	0	0
2800	2820	104	92	80	67	55	43	31	19	6	0	0
2820	2840	105	93	81	69	56	44	32	20	8	0	0
2840	2860	106	94	82	70	58	45	33	21	9	0	0
2860	2880	107	95	83	71	59	47	34	22	10	0	0
2880	2900	109	96	84	72	60	48	35	23	11	0	0
2900	2920	110	98	85	73	61	49	37	24	12	0	0
2920	2940	111	99	87	74	62	50	38	26	13	1	0
2940	2960	112	100	88	76	63	51	39	27	15	2	0
2960	2980	113	101	89	77	65	52	40	28	16	4	0
2980	3000	114	102	90	78	66	54	41	29	17	5	0
3000	3020	116	103	91	79	67	55	43	30	18	6	0
3020	3040	117	105	92	80	68	56	44	31	19	7	0
3040	3060	118	106	94	81	69	57	45	33	20	8	0
3060	3080	119	107	95	83	70	58	46	34	22	9	0
3080	3100	120	108	96	84	72	59	47	35	23	11	0
3100	3120	121	109	97	85	73	61	48	36	24	12	0
3120	3140	123	110	98	86	74	62	50	37	25	13	1
3140	3160	124	112	99	87	75	63	51	39	26	14	2
3160	3180	125	113	101	88	76	64	52	40	27	15	3
3180	3200	126	114	102	90	77	65	53	41	29	16	4
3200	3220	127	115	103	91	79	66	54	42	30	18	5
3220	3240	129	116	104	92	80	68	55	43	31	19	7
3240	3260	130	117	105	93	81	69	57	44	32	20	8
3260	3280	131	119	106	94	82	70	58	46	33	21	9
3280	3300	132	120	108	95	83	71	59	47	35	22	10
3300	3320	133	121	109	97	84	72	60	48	36	23	11
3320	3340	134	122	110	98	86	73	61	49	37	25	12
3340	3360	136	123	111	99	87	75	62	50	38	26	14
3360	3380	137	125	112	100	88	76	64	51	39	27	15
3380	3400	138	126	113	101	89	77	65	53	40	28	16
3400	3420	139	127	115	102	90	78	66	54	42	29	17

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
3420	3440	140	128	116	104	91	79	67	55	43	31	18
3440	3460	141	129	117	105	93	80	68	56	44	32	20
3460	3480	143	130	118	106	94	82	69	57	45	33	21
3480	3500	144	132	119	107	95	83	71	58	46	34	22
3500	3520	145	133	121	108	96	84	72	60	47	35	23
3520	3540	146	134	122	109	97	85	73	61	49	36	24
3540	3560	147	135	123	111	98	86	74	62	50	38	25
3560	3580	148	136	124	112	100	87	75	63	51	39	27
3580	3600	150	137	125	113	101	89	76	64	52	40	28
3600	3620	151	139	126	114	102	90	78	65	53	41	29
3620	3640	152	140	128	115	103	91	79	67	54	42	30
3640	3660	153	141	129	117	104	92	80	68	56	43	31
3660	3680	154	142	130	118	105	93	81	69	57	45	32
3680	3700	155	143	131	119	107	94	82	70	58	46	34
3700	3720	157	144	132	120	108	96	83	71	59	47	35
3720	3740	158	146	133	121	109	97	85	72	60	48	36
3740	3760	159	147	135	122	110	98	86	74	61	49	37
3760	3780	160	148	136	124	111	99	87	75	63	50	38
3780	3800	161	149	137	125	113	100	88	76	64	52	39
3800	3820	162	150	138	126	114	101	89	77	65	53	41
3820	3840	164	151	139	127	115	103	90	78	66	54	42
3840	3860	165	153	140	128	116	104	92	79	67	55	43
3860	3880	166	154	142	129	117	105	93	81	68	56	44
3880	3900	167	155	143	131	118	106	94	82	70	57	45
3900	3920	168	156	144	132	120	107	95	83	71	59	46
3920	3940	169	157	145	133	121	109	96	84	72	60	48
3940	3960	171	158	146	134	122	110	98	85	73	61	49
3960	3980	172	160	147	135	123	111	99	86	74	62	50
3980	4000	173	161	149	136	124	112	100	88	75	63	51
4000	4020	174	162	150	138	125	113	101	89	77	64	52
4020	4040	175	163	151	139	127	114	102	90	78	66	53
4040	4060	176	164	152	140	128	116	103	91	79	67	55
4060	4080	178	165	153	141	129	117	105	92	80	68	56
4080	4100	179	167	154	142	130	118	106	94	81	69	57
4100	4120	180	168	156	143	131	119	107	95	82	70	58
4120	4140	181	169	157	145	132	120	108	96	84	71	59
4140	4160	182	170	158	146	134	121	109	97	85	73	60
4160	4180	183	171	159	147	135	123	110	98	86	74	62
4180	4200	185	172	160	148	136	124	112	99	87	75	63
4200	4220	186	174	161	149	137	125	113	101	88	76	64
4220	4240	187	175	163	150	138	126	114	102	90	77	65
4240	4260	188	176	164	152	139	127	115	103	91	78	66
4260	4280	189	177	165	153	141	128	116	104	92	80	67
4280	4300	191	178	166	154	142	130	117	105	93	81	69
4300	4320	192	179	167	155	143	131	119	106	94	82	70
4320	4340	193	181	168	156	144	132	120	108	95	83	71
4340	4360	194	182	170	157	145	133	121	109	97	84	72
4360	4380	195	183	171	159	146	134	122	110	98	86	73
4380	4400	196	184	172	160	148	135	123	111	99	87	74
4400	4420	198	185	173	161	149	137	124	112	100	88	76
4420	4440	199	187	174	162	150	138	126	113	101	89	77
4440	4460	200	188	176	163	151	139	127	115	102	90	78
4460	4480	201	189	177	164	152	140	128	116	104	91	79
4480	4500	202	190	178	166	153	141	129	117	105	93	80
4500	4520	203	191	179	167	155	142	130	118	106	94	82
4520	4540	205	192	180	168	156	144	131	119	107	95	83
4540	4560	206	194	181	169	157	145	133	120	108	96	84
4560	4580	207	195	183	170	158	146	134	122	109	97	85
4580	4600	208	196	184	172	159	147	135	123	111	98	86
4600	4620	209	197	185	173	160	148	136	124	112	100	87

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed 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 -										
4620	4640	210	198	186	174	162	149	137	125	113	101	89
4640	4660	212	199	187	175	163	151	138	126	114	102	90
4660	4680	213	201	188	176	164	152	140	127	115	103	91
4680	4700	214	202	190	177	165	153	141	129	116	104	92
4700	4720	215	203	191	179	166	154	142	130	118	105	93
4720	4740	216	204	192	180	168	155	143	131	119	107	94
4740	4760	217	205	193	181	169	156	144	132	120	108	96
4760	4780	219	206	194	182	170	158	145	133	121	109	97
4780	4800	220	208	195	183	171	159	147	134	122	110	98
4800	4820	221	209	197	184	172	160	148	136	123	111	99
4820	4840	222	210	198	186	173	161	149	137	125	112	100
4840	4860	223	211	199	187	175	162	150	138	126	114	101
4860	4880	224	212	200	188	176	164	151	139	127	115	103
4880	4900	226	213	201	189	177	165	152	140	128	116	104
4900	4920	227	215	202	190	178	166	154	141	129	117	105
4920	4940	228	216	204	191	179	167	155	143	130	118	106
4940	4960	229	217	205	193	180	168	156	144	132	119	107
4960	4980	230	218	206	194	182	169	157	145	133	121	108
4980	5000	231	219	207	195	183	171	158	146	134	122	110
5000	5020	233	220	208	196	184	172	160	147	135	123	111
5020	5040	234	222	209	197	185	173	161	148	136	124	112
5040	5060	235	223	211	198	186	174	162	150	137	125	113
5060	5080	236	224	212	200	187	175	163	151	139	126	114
5080	5100	237	225	213	201	189	176	164	152	140	128	115
5100	5120	238	226	214	202	190	178	165	153	141	129	117
5120	5140	240	227	215	203	191	179	167	154	142	130	118
5140	5160	241	229	216	204	192	180	168	156	143	131	119
5160	5180	242	230	218	205	193	181	169	157	144	132	120
5180	5200	243	231	219	207	194	182	170	158	146	133	121
5200	5220	244	232	220	208	196	183	171	159	147	135	122
5220	5240	246	233	221	209	197	185	172	160	148	136	124
5240	5260	247	234	222	210	198	186	174	161	149	137	125
5260	5280	248	236	223	211	199	187	175	163	150	138	126
5280	5300	249	237	225	212	200	188	176	164	152	139	127
5300	5320	250	238	226	214	201	189	177	165	153	140	128
5320	5340	251	239	227	215	203	190	178	166	154	142	129
5340	5360	253	240	228	216	204	192	179	167	155	143	131
5360	5380	254	242	229	217	205	193	181	168	156	144	132
5380	5400	255	243	230	218	206	194	182	170	157	145	133
5400	5420	256	244	232	219	207	195	183	171	159	146	134
5420	5440	257	245	233	221	208	196	184	172	160	148	135
5440	5460	258	246	234	222	210	197	185	173	161	149	137
5460	5480	260	247	235	223	211	199	186	174	162	150	138
5480	5500	261	249	236	224	212	200	188	175	163	151	139
5500	5520	262	250	238	225	213	201	189	177	164	152	140
5520	5540	263	251	239	226	214	202	190	178	166	153	141
5540	5560	264	252	240	228	215	203	191	179	167	155	142
5560	5580	265	253	241	229	217	204	192	180	168	156	144
5580	5600	267	254	242	230	218	206	193	181	169	157	145
5600	5620	268	256	243	231	219	207	195	182	170	158	146
5620	5640	269	257	245	232	220	208	196	184	171	159	147
5640	5660	270	258	246	234	221	209	197	185	173	160	148
5660	5680	271	259	247	235	222	210	198	186	174	162	149
5680	5700	272	260	248	236	224	211	199	187	175	163	151
5700	5720	274	261	249	237	225	213	200	188	176	164	152
5720	5740	275	263	250	238	226	214	202	189	177	165	153
5740	5760	276	264	252	239	227	215	203	191	178	166	154
5760	5780	277	265	253	241	228	216	204	192	180	167	155
5780	5800	278	266	254	242	230	217	205	193	181	169	156
5800	5820	279	267	255	243	231	218	206	194	182	170	158

**5820 and over use the percentage method beginning on page 15.**



## ***Taxpayer Assistance and Forms***

***1-877-252-3052 (Toll Free)***

Additional information about withholding tax and tax forms may be obtained from the Department's website at [www.dornc.com](http://www.dornc.com). Taxpayers may also call the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll free) to obtain the information and to request forms.

Taxpayers may receive other important notices about law changes and related tax matters by subscribing to the Department's Tax Update Email List, which can be located by choosing the "E-Alerts" option on the Department's home page.



***You can file your return and pay your tax online at [www.dornc.com](http://www.dornc.com). Click on Electronic Services.***

***Access the Department's website, [www.dornc.com](http://www.dornc.com), 24 hours a day, 7 days a week to:***

- Download withholding forms, instructions, and other publications
- Find answers to frequently asked withholding tax questions
- Find the latest information regarding the Department of Revenue
- Sign up to receive information about State law changes and other related tax matters by e-mail