



**STATE OF HAWAII
DEPARTMENT OF TAXATION**

**BOOKLET A
EMPLOYER'S TAX GUIDE**

for the withholding, payment, and reporting of Hawaii State income tax withheld

NOTE: Periodic withholding tax returns (Form HW-14), including amended returns, may be electronically filed (e-filed) and payments can be made through Hawaii Tax Online. For more information, go to tax.hawaii.gov/eservices/.

The Department of Taxation requires employers, whose withholding tax liability exceeds \$40,000 annually, to file returns electronically. Periodic withholding tax returns for taxable periods beginning on or after January 1, 2020 and the withholding transmittal for taxable years beginning on or after January 1, 2020 will be required to be filed electronically. For more information, see Department of Taxation Announcement No. 2019-11.

**Appendix
HAWAII INCOME TAX WITHHOLDING RATES, METHODS, AND TAX TABLES
Effective January 1, 2013, and thereafter**

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**For further information, see the Hawaii Revised Statutes and
the related Hawaii Administrative Rules or
contact the Department of Taxation's Taxpayer Services Branch**

*All section references noted "section ___, HRS," refer to the Hawaii Revised Statutes.
All other section references are to sections contained in this booklet.*

*Note: Whenever Form HW-2 is referred to in this booklet, commercially printed forms
or the federal Form W-2 may be substituted, provided all the required information
is shown on the substitute form. Refer to Section 18 under "What to Report."*

Note: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

Section 1. — DIRECTORY OF PHONE NUMBERS AND ADDRESSES: All Hawaii withholding returns, applications, payments, and statements may be filed in person at the district offices listed below or by mailing the items to the mailing address listed below. The mailing addresses for filing information returns (federal Forms 1099) can be found in the Instructions for Form N-196.

Mailing Address:
Hawaii Department of Taxation
P. O. Box 3827
Honolulu, HI 96812-3827

**Oahu District Office
(Honolulu City & County)**
830 Punchbowl Street
Taxpayer Services Branch
Honolulu, Oahu

**Maui District Office
(Maui & Kalawao Counties)**
State Office Building
54 S. High Street, #208
Wailuku, Maui

**Hawaii District Office
(Hawaii County)**
Hilo State Office Building
75 Aupuni Street, #101
Hilo, Hawaii

Molokai
35 Ala Malama Street, #101
Kaunakakai, Maui

Kona State Office Building
82-6130 Mamalahoa
Hwy, #8
Captain Cook, Hawaii

**Kauai District Office
(Kauai County)**
State Office Building
3060 Eiwa Street, #105
Lihue, Kauai

NEED MORE INFORMATION OR A TAX FORM? If you have a state tax problem, have a question, need assistance, or need a tax form, contact a customer service representative at (808) 587-4242 or toll-free at 1-800-222-3229.

INTERNET ADDRESS? Tax information and tax forms also are available on the Internet at:
tax.hawaii.gov

NEED SPECIAL ASSISTANCE? The Department of Taxation (Department) has Telephone for the Hearing Impaired. You may contact our Taxpayer Services Branch at:

Regular: (808) 587-1418
Toll-Free: 1-800-887-8974

Section 2. — WHEN TO FILE RETURNS: The following is a list of important dates during the year that you should take note of. (**Note:** If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day as the due date.)

By January 31:

- Give each employee copies B and C of Form HW-2, Statement of Hawaii Income Tax Withheld and Wages Paid.
- Give the recipients the applicable federal Form 1099. Refer to the Instructions for Form N-196, not included in this booklet.
- File Form HW-30, Employer's Transmittal of Hawaii Income Tax Withheld from Wages, together with the hard copies Statements of Hawaii Income Tax Withheld and Wages Paid (copy A of Forms HW-2 or copy 1 of federal Forms W-2).
- Upload EFW-2's via Hawaii Tax Online, Simple File Import or the Bulk File System. No Form HW-30 needed.

By February 28 (or February 29 in a leap year):

- File the **State** transmittal Form N-196 along with applicable federal Forms 1099. Refer to the Instructions for Form N-196, not included in this booklet.

By the 15th day of the month following the close of your filing period:

- File Form HW-14, (Quarterly) Withholding Tax Return, for the preceding quarterly period for which taxes have been withheld. Form HW-14 can be electronically filed on Hawaii Tax Online.

When Employment Ends:

- Give each employee copies B and C of Form HW-2 within 30 days after the date you receive a written request from the employee, if the 30-day period ends before January 31. See Section 18.

When the Employer's Obligation to Withhold Taxes Is Terminated Other Than Temporarily:

- File Form HW-30 together with copy A of Forms HW-2 or copy 1 of federal Forms W-2 at the same time you file the final Form HW-14.
- Upload EFW-2's via Hawaii Tax Online, Simple File Import or the Bulk File System. No Form HW-30 needed.

Section 3. — DETERMINATION OF TAX REMITTANCE FREQUENCY: Your annual State withholding tax liability determines when you remit the taxes to the State.

(a) Quarterly. If your annual State withholding tax liability is \$5,000 or less:

- Remit taxes quarterly with Form VP-1, i.e., by the 15th day of the month following the close of the preceding quarterly period.

(b) Monthly. If your annual State withholding tax liability exceeds \$5,000 and does not exceed \$40,000:

- Remit taxes monthly with Form VP-1, i.e., by the 15th day of the month following the close of the preceding monthly period.

(c) Semi-weekly. If your annual State withholding tax liability exceeds \$40,000 or if you are required to deposit your federal withholding taxes using the Internal Revenue Service's semi-weekly deposit schedule:

- Remit taxes semiweekly with Form VP-1 as follows:
Wednesday: if taxes are withheld from wages paid the immediately preceding Wednesday, Thursday, or Friday;
or
Friday: if taxes are withheld from wages paid the immediately preceding Saturday, Sunday, Monday, or Tuesday.
- The Department will adhere to the federal "Three-Day Banking Rule," which allows semiweekly depositors three banking days to make the deposit. In general, if a deposit is required to be made on a day that is not a banking day, the deposit is deemed timely if it is made by the close of the next banking day. Saturdays and Sundays along with federal and state bank holidays are treated as nonbanking days. For semiweekly depositors, if any of the three weekdays after the end of the semiweekly period is a banking holiday, the employer will have one additional banking day to make the deposit. For example, if a semiweekly depositor accumulates taxes for payments made on Friday and the following Monday is not a banking day, the deposit that is normally due on Wednesday may be made on Thursday (to allow a total of three banking days to make the deposit).
- The Department will not be conforming to the federal four quarter lookback period under Treas. Reg. section 31.6302-1(b)(4), which determines the status of an employer as a semiweekly depositor by aggregating the amounts of taxes reported on the employer's prior four quarterly returns.
- See Tax Information Release No. 2004-01, RE: Act 113, Session Laws of Hawaii 2004, Relating to Income Tax Withholding, for more information.

Note: If depositing taxes on the same date for different filing periods (i.e., if taxes withheld from wages paid in two different months must be deposited on the same day), you must make two separate deposits and properly apply the deposits to the appropriate filing periods.

Example: Employer pays employees daily. Income tax withheld from wages paid to employees on Wednesday, Thursday, and Friday must be deposited on the following Wednesday. If the Wednesday and Thursday payroll dates fall on the last two days of June and the Friday payroll date falls on the first day of July, then two deposits must be made on the following Wednesday. One deposit is made for the Wednesday and Thursday payroll dates that fell in June and the payment designated to the June filing period. A separate deposit is made for the Friday payroll date that fell in July and the payment designated to the July filing period.

ELECTRONIC FUNDS TRANSFER (EFT) — Sections 231-9.9 and 235-62(a), HRS, require those taxpayers whose State withholding tax liability exceeds \$40,000 or who are required to pay federal withholding taxes by EFT to pay State withholding taxes by EFT on a semiweekly basis.

Note: Administratively, the Department will not require an employer whose withholding liability exceeds \$40,000 to pay by EFT if such employer is not required to also remit their federal employment taxes electronically via the Electronic Federal Tax Payment System (EFTPS). Semiweekly payments that are not made by EFT must be attached to a completed Form VP-1, Tax Payment Voucher. To avoid penalties that may apply to the failure to file by EFT, employers must provide the Department with some evidence that they do not pay their federal employment taxes by EFTPS (thus showing that they are not required by the Internal Revenue Service to pay by EFTPS). See Tax Information Release No. 2004-01 for more information.

Please note that under section 231-9.9, HRS, and the accompanying administrative rules, taxpayers whose liability for any tax is more than \$100,000 in any one taxable year shall be required to participate in the EFT program upon notification by the Department that the taxpayer is required to participate. Electronic payment shall be required by any taxpayer meeting the \$100,000 threshold, notwithstanding the administrative exemption from EFT requirements noted above. Any taxpayer who does not meet the criterion may still voluntarily pay by EFT. For more information on paying taxes by EFT, see Tax Information Release Nos. 95-6, 99-1, and 2004-01. **IMPORTANT!** A penalty of 2% of the tax due will be assessed if a taxpayer who is required to make payments by EFT fails to do so. If an EFT payment is dishonored, a \$25 service fee will be assessed.

Section 4. — WHERE TO FILE: All Hawaii withholding returns, payments, and statements must be filed by mailing the items to the Hawaii Department of Taxation, P. O. Box 3827, Honolulu, HI 96812-3827 or by filing the items in person at the district offices listed on page 3. Periodic withholding tax returns (Form HW-14), including amended returns, can be filed and payment made electronically through the State's Internet portal. For more information, go to tax.hawaii.gov/eservices/.

Note: Effective for taxable periods beginning on or after January 1, 2020, the Department requires certain taxpayers, including employers whose withholding tax liability exceeds \$40,000 annually, to file Forms HW-14 and HW-2 electronically at tax.hawaii.gov/eservices/ unless a waiver is obtained by filing Form L-110. **IMPORTANT!** A penalty of 2% of the tax due will be assessed if a taxpayer who is required to file electronically fails to do so. For more information, see Tax Announcement No. 2019-11.

Section 5. — EMPLOYER'S DUTIES: The following is a general list of employers' responsibilities regarding Hawaii withholding taxes. For further information, you should refer to the sections of this booklet as indicated below:

- (a) New Employers — See Section 7.
- (b) Identification Number — Apply for an employer's withholding Hawaii Tax Identification Number, if you do not already have one. See Section 6.
- (c) Form HW-4 — Obtain a Form HW-4, Employee's Withholding Allowance and Status Certificate, from each employee. Instruct each employee to file a new certificate with you when required. See Section 12 for situations in which the employee must furnish you with a new certificate.
- (d) Withholding Tax — Determine whether withholding is required for each employee. See Section 10. If withholding is required, compute the amount of withholding. See Section 15.
- (e) Form HW-14 — File periodic withholding tax returns (Form HW-14) quarterly and remit the taxes withheld based on your payment frequency (quarterly, monthly, or semi-weekly). See Sections 2, 3, 4, and 16.
- (f) Form HW-30 — File an annual withholding transmittal (Form HW-30) by January 31 following the close of the calendar year, or when your obligation to withhold taxes is terminated permanently. See Sections 2, 3, and 17.
- (g) Form HW-2 — Give each employee copies B and C of Form HW-2 by January 31 following the close of the calendar year, or when your employee has terminated employment. See Sections 2 and 18.
- (h) Terminating an Employee — Furnish the employee with copies B and C of Form HW-2. See Sections 2 and 18.

- (i) Going Out of Business or Permanently Ceasing to Pay Wages — File a final return for Forms HW-14 and HW-30. See Sections 2, 3, 4, 16, and 17. File Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits. Furnish each employee with copies B and C of Form HW-2. See Section 18.
- (j) Change of Address or Change of Business Name — File Form ITPS-COA to change your address or Form BB-1 to change the business name. Do **not** file Form BB-1 for a change of ownership when a new Federal Employer Identification Number is required. Instead, the former business owner must file Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits, to cancel the Hawaii Tax I.D. No. The new business owner must apply for a new Hawaii Tax I.D. No.
- (k) Recordkeeping — Keep full, complete, regular, and accurate accounts pertaining to withholding taxes available for inspection by the Department. See Section 19.

Section 6. — EMPLOYER’S WITHHOLDING HAWAII TAX IDENTIFICATION NUMBER: Each employer must apply for an employer’s withholding Hawaii Tax I.D. No. This number must be used on all returns, applications, and statements and in all correspondence with the Department. Do not confuse your Hawaii Tax I.D. No. with your Federal Employer Identification Number.

You may apply for a Hawaii Tax I.D. No. by completing Form BB-1 and filing it with the Department. Applications may also be submitted online through our website at hitax.hawaii.gov or through the Hawaii Business Express website at www.hbe.hawaii.gov.

You may have only one Hawaii Tax I.D. No., unless the Director of Taxation assigns an additional number to a unit of your business or for services not in the course of your trade or business.

If you acquired your business from another person, do not use the number assigned to your predecessor. Instead, you must apply for a new Hawaii Tax I.D. No.

Section 7. — INFORMATION FOR NEW EMPLOYERS: The following is a general list of registration requirements for new employers. It is intended to be a guide rather than an exclusive list of all registration requirements.

- (a) Obtain an employer’s withholding Hawaii Tax I.D. No. (see Section 6). You may use Form BB-1, State of Hawaii Basic Business Application, for this purpose.
- (b) Obtain a Federal Employer Identification Number.
- (c) Contact the Hawaii Department of Labor and Industrial Relations for information regarding unemployment insurance, worker’s compensation, temporary disability insurance and prepaid health care. An individual or organization that has one or more employees must register with the Unemployment Insurance Division within 20 days after services in employment are first performed.

Section 8. — WHO IS AN EMPLOYER: Section 235-61, HRS, defines an employer as, “(1) the person or government for whom an individual performs or performed any service, of whatever nature, as the employee of such person or government, and (2) the person having control of the payment of the wages if the employer as heretofore defined does not have control thereof, and (3) any person subject to the jurisdiction of the State and paying wages on behalf of an employer as heretofore defined if the employer is not subject to the jurisdiction of the State.”

An employer may be an individual, corporation, partnership, trust, estate, joint stock company, national bank, insurance company, business trust, association, syndicate, group, pool, joint venture, or other unincorporated organization.

The term employer includes the State of Hawaii, each political subdivision of the State, and agencies of the State or a political subdivision. The term employer includes not only individuals and organizations engaged in trade or business, but organizations exempt from income tax, such as religious, educational, charitable, and social organizations and societies.

The term employer does not include any government that is not subject to the laws of the State except as, and to the extent that, it consents to the application of the Hawaii Withholding Law.

Section 9. — WHO IS AN EMPLOYEE: An employee is an individual who performs services and the relationship with the person for whom the individual performs such services is the legal relationship of employer and employee. Common law rules apply. Generally, an employee is subject to the will and control of the employer, both as to what shall be done and how it shall be done. The employer usually has the right to discharge the employee, furnishes the tools, and the place of work. An employee may be employed on a full or part-time basis. If the employer-employee relationship exists, it is immaterial that an employee is designated by the parties as a partner, coadventurer, agent, or independent contractor, or that the

compensation is called fees, charges, commissions, etc. In determining whether the employer-employee relationship exists in a particular case, all the facts and circumstances must be taken into consideration.

Employees include managers, superintendents, and others exercising supervisory functions, as well as officers of a corporation, except directors in their capacity as such. Officers and elected officials are considered employees by express provision of the statute (section 235-61(a), HRS).

Generally, an individual may not be considered an employee if (a) the individual has been and will continue to be free from control or direction over the performance of the business or services undertaken by such individual, (b) the business or services are performed outside of all the places of business of the potential employer, and (c) the individual is customarily engaged in an independently established trade, occupation, or business of the same nature undertaken for, with, or at the order of the potential employer.

In general, individuals who are in business for themselves are not employees. This includes physicians, lawyers, contractors, public stenographers and others carrying on an independent trade, business, or profession and offering their services to the public.

Insurance agents and solicitors may or may not be employees, depending upon the facts and circumstances.

Section 10. — WHAT IS SUBJECT TO WITHHOLDING: Note that this section should be read in conjunction with **Section 11.** An employer making payment of wages to employees must deduct and withhold from such wages an amount of tax as provided by the Hawaii Withholding Law.

Under section 235-61(a), HRS, wages are defined as “wages, commissions, fees, salaries, bonuses, and every and all other kinds of remuneration for, or compensation attributable to, services performed by an employee for the employee’s employer, including the cash value of all remuneration paid in any medium other than cash and the cost-of-living allowances and other payments included in gross income by section 235-7(b), but excluding income excluded from gross income by section 235-7 or other provisions of this chapter.” Wages may include wages paid to children of a sole proprietor.

The following guidelines are applicable for determining what wages are subject to withholding.

Withholding is required on:

- (a) Wages for services performed **in** the State.
- (b) Wages for services performed **outside** the State if:
 - The services are performed by an employee whose regular place of employment for services for the employer is in the State **or**
 - The wages are paid out of an office in the State or a field office of an employer whose head office is in the State.

Where an employee distributes products or provides services and receives compensation consisting of the difference between the sales price to the customers for the products or services and the price the employee pays the employer, this amount constitutes “wages” and is subject to withholding. However, the amount identified for expenses, shown by a statement submitted by the employee (which may include the fair rental value of a truck owned or rented by the employee and used in performing the services), may be excluded from wages subject to withholding as provided by Section 11, paragraph (p) of this booklet.

Generally, where wages are paid in property rather than money, the employer should make necessary arrangements to ensure that the required amount of withholding tax is paid to the Department. However, certain noncash remuneration is not subject to withholding. Refer to Section 11, paragraphs (o) and (q) of this booklet.

Withholding is required from certain wages not subject to federal withholding such as wages for agricultural labor and domestic service. (But see Section 11, paragraph (m) of this booklet.)

Vacation allowances and back pay, including retroactive wage increases (but not amounts paid as liquidated damages), are subject to the withholding and taxed as ordinary wages.

Voluntary withholding agreements may also be entered into between an employee and an employer or third party, such as an insurance company, to withhold State income taxes from an employee’s sick pay. The same procedure prescribed for federal withholding may be followed. See also Section 11, paragraph (n) for voluntary agreements between certain crew members and employers.

Section 11. — WHAT IS NOT SUBJECT TO WITHHOLDING: The following is a list of payments that are not subject to withholding:

Certain remuneration paid to a nonresident employee:

(a) Wages for services performed in Hawaii by a qualifying nonresident employee if **all** the following conditions are met:

- The employee establishes that the employee is a nonresident in the manner explained in Section 13,
- The employee is performing services in the State for an aggregate of not more than 60 days during the calendar year,
- The employee is paid for the employee's services in the State from an office outside the State,
- The employee's regular place of employment (where the employee regularly performs services for the employer) is outside the State, **and**
- The employer does not reasonably expect the employee to perform services in the State an aggregate of more than 60 days during the calendar year.

However, a nonresident employee performing services for a contractor as defined in section 237-6(1), HRS, will not qualify for a withholding exemption when the contractor is performing work for a construction project located in the State.

(b) Military Spouses Residency Relief Act. Wages, salaries, tips, commissions, and other compensation received on or after January 1, 2009, by a servicemember's civilian spouse for services performed by the servicemember's spouse in Hawaii as an employee if **all** the following conditions are met:

- The servicemember (a member of the uniformed services as defined in 10 U.S.C. section 101(a)(5)) is present in Hawaii solely in compliance with military or naval orders,
- The spouse is in Hawaii solely to be with the servicemember, **and**
- The spouse and the servicemember are domiciled in the same state and that state is not Hawaii

Sec. 302 of the Veterans Benefits and Transitions Act of 2018 - Residence of spouses for servicemembers amends SCRA to allow the spouse of a servicemember to elect to use the same state of residence as the servicemember for state or local tax purposes regardless of when or where the two individuals were married.

See Tax Information Release No. 2010-01, RE: Military Spouses Residency Relief Act and Tax Announcement No. 2019-01, RE: Military Spouses Relief Act; Amendments to the Servicemembers Civil Relief Act enacted December 31, 2018, for more information.

(c) Wages for services performed outside the State if the employee can show in the manner explained in Section 13, that he or she is a nonresident. (See Section 10 - What is Subject to Withholding.)

Note that employers and employees who are exempt from the withholding provisions, may not be exempt from the Hawaii Income Tax Law.

The following examples illustrate when withholding is or is not required:

- Employee, a resident of Oregon, is engaged to teach in Hawaii for one summer. Though Employee is a nonresident, withholding is required on Employee's wages.
- Employee, a resident of Hawaii, is sent to the mainland for special training. Withholding is required on Employee's wages.
- Employee, a resident of Hawaii, is a promotional sales representative for a mainland manufacturer. Employee has a home in Honolulu and covers all of the islands. From time to time Employee goes to the mainland to attend sales conferences. Withholding is required on Employee's wages.
- Employee, a resident of California, is brought to the State by a firm having a contract to make a survey for a local company. The work commences in February and is not completed until June. During this time, Employee makes a trip back to the mainland for consultations. Withholding is required on wages for the period of service in the State, but is not required on the wages for the period Employee is outside the State, if there is compliance with Section 13 of this booklet.
- Employee, a resident of Washington, is hired on the mainland by a company having a construction contract for work on a Pacific island that is not part of the State of Hawaii. All of Employee's services are performed on that island. Withholding is not required on Employee's wages, if there is compliance with Section 13 of this booklet. On the other hand, withholding is required on the wages of employees who are Hawaii residents or do not make the required showing of nonresidence.
- Employee, a resident of Nevada, is hired on the mainland by a construction industry contractor to work in Hawaii on a federal contract. All of Employee's services are performed in Hawaii during a period that is less than 60 days in the aggregate for the calendar year. Withholding is required on **any** employee of a construction industry contractor engaged in contracting work in Hawaii regardless of the employee's state of residency or how long the employee is in Hawaii.

Payments for which the Department has determined that withholding would be unduly onerous or impracticable of enforcement.

- (d) **Employees' trusts and annuity plans.** Payments to or on behalf of an employee or the employee's beneficiary from or to a trust which are exempt from tax at the time of such payment, unless such payment is made to an employee of the trust as remuneration for services rendered as an employee and not as a beneficiary of the trust; or payments to or on behalf of an employee or beneficiary under or to an annuity plan (i.e., one which at the time of such payment is a plan described in section 403(a) of the Internal Revenue Code. Such payments must be included in the income tax returns of these individuals, unless they are excluded by paragraph (s) or other provisions of the law.
- (e) **Meals and lodging furnished for the employer's convenience.** The value of any meals or lodging furnished by the employer on the business premises or at the place of employment for the employer's convenience. In the case of lodging, the employee must be required to accept such lodging on the premises as a condition of the employee's employment.
- (f) **Deceased employees.** The amounts paid to the estate of a deceased employee, or to beneficiaries of a deceased employee, for death benefits, or for wages of an employee who dies before the date for payment of the wages. However, the payments (except the excludable amount of death benefits) must be included in the income tax return of the estate or beneficiary who acquires the right to receive the amounts by reason of the employee's death, unless the payments are wages includable in a taxable period of the deceased.
- (g) **Blind, deaf or totally disabled persons.** Amounts paid to a person who has been certified as blind, deaf or totally disabled on a form prescribed by the Department. The employer shall not withhold taxes beginning with the first payroll period ending, or first payment of wages made without regard to a payroll period, on or after the date when the certificate is furnished to the employer. This exemption shall continue to apply to all periods and payments thereafter unless re-examination shows that the taxpayer no longer qualifies as a person who is blind, deaf, or totally disabled. If the taxpayer no longer qualifies for the exclusion after re-examination, the existing certificate allowing for the exclusion from withholding shall be treated as follows: (1) If the date of the re-examination is after June 30 and before January 1, withholding is not required for the entire calendar year in which the re-examination occurred; (2) If the date of the re-examination is after January 1 but before July 1, withholding is required as of July 1. Although withholding is not required from the wages of a blind, deaf or totally disabled person if the above required conditions are met, the employer must furnish to the employee and the Department a Form HW-2 showing the total wages and other required information. The wages of a blind, deaf or totally disabled person also must be included in the "Total Wages" on Forms HW-14 and HW-30. The employee must include the wages in their income tax return.
- (h) **Fees of public officials.** Fees, paid by persons other than the government or a government agency, to public officials for the performance of their duties, such as those paid to notaries and sheriffs. However, the recipients must include these fees in their income tax return.
- (i) **Jurors, witnesses, certain public officials.** Per diem amounts, mileage or fees paid to jurors and witnesses, or to public officials (such as election officials) rendering a temporary and nonrecurring service or who serve not more than once a year. Such amounts are includable in the income tax return of the recipient.
- (j) **Newspaper carriers under 18.** Remuneration for services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution. Though not subject to withholding, the remuneration must be included in the income tax return of the recipient.
- (k) **Sale of newspapers and magazines, certain services.** Remuneration for services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the individual's compensation is based on the retention of the excess of the fixed price at which the newspapers are sold over the amount at which the newspapers or magazines are charged to the individual, whether or not the individual is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.
- (l) **Tips or gratuities.** Tips or gratuities paid directly to an employee by a customer in any medium other than cash, or cash tips of less than \$20 in any calendar month, and not accounted for to the employer. If an employee receives tips or gratuities of \$20 or more in any calendar month and is required to furnish his or her employer with a statement of tips and gratuities, then withholding is required. However, all tips and gratuities must be included in the income tax return of the recipient.
- (m) **Casual services, not in trade or business.** Cash remuneration for services not in the course of the employer's trade or business, including domestic services, performed in any calendar quarter by an employee for an employer. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.

However, the remuneration is subject to withholding if:

- 1) the cash remuneration paid for the service is \$50 or more per calendar quarter, and
 - 2) the service is performed by an individual who is regularly employed by the employer to perform the service.
- For purposes of this exemption, an individual shall be deemed to be regularly employed by an employer during the calendar quarter only if:

- 1) on each of some 24 days during the quarter, such individual performs for such employer, for some portion of the day, service not in the course of the employer's trade or business, or
 - 2) the individual was regularly employed (as determined under clause (1) of this paragraph) by the employer in the performance of services during the preceding calendar quarter.
- (n) **Certain crew members.** Remuneration for services performed as an officer or member of the crew aboard a vessel engaged in foreign, interstate, intercoastal, coastwise or noncontiguous trade and remuneration for services performed as an officer or member of the crew of an airplane traveling between points in the State and points outside the State. However, taxes may be withheld from the wages of an officer or crew member of a vessel, in the coastwise trade between ports in the State if the withholding is pursuant to a voluntary agreement between the officer or crew member and the employer. Though not subject to withholding, officers and crew members who are residents of the State must include their entire wages in their income tax returns. Nonresidents must include their wages for services performed in the State in their income tax returns. See Tax Information Release No. 2007-03, RE: Imposition of Hawaii State Income Tax on Income Earned by Nonresident Merchant Seamen and Withholding Obligations of Employers of Nonresident Merchant Seamen, for more information.
- (o) **Noncash remuneration, not in trade or business.** Remuneration for services not in the course of the employer's trade or business, including domestic services, to the extent paid in any medium other than cash. Unless covered by paragraph (e), the fair market value of remuneration must be shown on Form HW-2 as a separate item, or on separate information return, federal Form 1099-NEC, and such value must be included in the income tax return of the recipient.
- (p) **Expense allowances, etc.** Amounts paid specifically, either as advances or reimbursements, for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer. The traveling and other reimbursed expenses, in order to be excluded from withholding, must be identified either by making a separate payment or by specifically indicating the separate amounts where ordinary wages and expense allowances are combined in a single payment. However, the employer is required to show the amount of such advances or reimbursements on Form HW-2 as a separate item, unless the employer requires an accounting by the employee showing that the amount does not exceed the ordinary and necessary expenses incurred in the business of the employer.
- (q) **Noncash remuneration, retail salesperson.** Noncash remuneration for services performed by a retail salesperson, where the services are ordinarily performed for commissions in cash. However, the employer is required to show this remuneration on Form HW-2 as a separate item. The recipient must include commission income on their income tax return.
- (r) **Remuneration for services performed as an employee by a duly ordained, commissioned, or licensed minister of a church in the exercise of the employee's ministry or by a member of a religious order in the exercise of duties required by the order.** Although not subject to withholding, remuneration subject to this paragraph shall be reported on the income tax return as income of the recipient. For purposes of this exemption, the term religious order is defined in federal Revenue Procedure 91-20, 1991-1 CB 524.

Remuneration excluded from gross income, including:

- (s) **Retirement system benefits.** Rights, benefits and other income under the State retirement system, exempted by section 88-91, HRS, and comparable rights, benefits and other income under any other public retirement system.
- (t) **Pensions.** Compensation received in the form of a pension for past services.
- (u) **Social Security and tier 1 railroad retirement benefits.**
- (v) **Persons affected with leprosy.** Compensation paid to a patient affected with Hansen's Disease employed by the State in any hospital, settlement, or place for the treatment of Hansen's Disease.
- (w) **Income not subject to taxation by the State under the Constitution and laws of the United States.**
- (x) **Except as otherwise expressly provided, payments made by the United States or this State, under an Act of Congress or a law of this State, which by express provisions or administrative regulation or interpretation**

are exempt from both the normal and surtaxes of the United States, even though not so exempted by the Internal Revenue Code itself.

- Any person who claims that payments not listed above are excluded by other statutory provision(s) should present the facts to the Department and request a ruling. The request for ruling should be addressed to:

Department of Taxation
Technical Section
P. O. Box 259
Honolulu, Hawaii 96809-0259

Compensation which is not subject to withholding, but includable in gross income, must be reported on Form HW-2.

Section 12. — EMPLOYEE’S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE, FORM HW-4:

Employee Must Furnish You With a Form HW-4 —

Before the employee starts work, the employee must give a completed Form HW-4 to the employer. Form HW-4 shows the employee’s withholding allowances. Withholding allowances are based on the employee’s personal exemption(s) and (standard or itemized) deductions. An employee may claim fewer, but not more, withholding allowances than the employee is entitled to claim. Form HW-4 must show whether the employee is married and entitled to file a joint Hawaii income tax return. An employee is not considered married if the employee is legally separated from their spouse under a decree of divorce or separate maintenance, or meets the requirements of Internal Revenue Code section 7703(b) relating to “Certain Married Individuals Living Apart.” If you believe that an employee has claimed excessive allowances for their situation (generally more than 10) or has misstated their marital status, you should send a copy of the Form HW-4 for that employee to the Tax Assessor in the district tax office where you file your withholding tax returns. See Tax Information Release No. 95-4 for more information.

If an employee does not furnish you with a Form HW-4, you are required to withhold tax as if the employee was single and had claimed no withholding allowance.

You may use commercially printed forms substantially the same as Form HW-4. You may **not** use federal Form W-4.

How Many Withholding Allowances May an Employee Claim?

An employee is entitled to the following withholding allowances:

- (a) An allowance if no one can claim the employee as a dependent.
- (b) An allowance if the employee is single and has only one job or, if married, has only one job and the employee’s spouse does not work.
- (c) An allowance for the employee’s spouse if no one can claim the spouse as a dependent and the spouse is not claiming a withholding allowance on Form HW-4.
- (d) An allowance for age if the employee is at least 65 years old and no one else can claim the employee as a dependent. The employee may also claim an additional allowance if the spouse is at least 65 years old, no one can claim the spouse as a dependent, and the spouse is not claiming an allowance for himself or herself on Form HW-4.
- (e) An allowance for each dependent for which the taxpayer may claim an exemption on the federal income tax return.
- (f) An additional allowance if the employee has at least \$250 of estimated tax credits.
- (g) Additional allowances for estimated itemized deductions as determined on the Deductions Worksheet provided with Form HW-4.
- (h) An additional allowance if the employee is filing as head of household for that taxable year.

When Is a New Form HW-4 Recommended or Required?

Instruct each employee that the employee may be required to furnish you with a new certificate (Form HW-4) if there is a change in marital status or number of withholding allowances. The allowances claimed must not exceed the number of allowances to which the employee is entitled.

The employee **should** furnish you with a new certificate at the earliest possible date if there is a change in the employee’s marital status and the employee is now entitled to file a joint Hawaii income tax return or if the number of allowances the employee is entitled to claim is greater than the number of allowances claimed by the employee on the certificate in effect.

The employee **must** furnish you with a new certificate **within 10 days** if there is a change in the employee’s marital status and the employee is no longer entitled to file a joint Hawaii income tax return or if the number of allowances the employee is entitled to claim is less than the number of allowances claimed by the employee on the certificate in effect. Situations in which the employee must file a new certificate within 10 days include:

- (a) When the employee becomes divorced or legally separated.

- (b) When the spouse, for whom the employee has claimed an allowance, claims an allowance on a separate certificate.
- (c) When the employee finds that a dependent for whom an allowance was claimed no longer qualifies as a dependent.
- (d) When the employee no longer qualifies for a Hawaii income tax exemption as a nonresident spouse of a servicemember. See Tax Information Release No. 2010-01.

The employee **must** furnish you with a new certificate **on or before December 1** of the year in which the change occurs when the amount of tax to be withheld is not affected until the next calendar year. If the change occurs in December, a new certificate must be furnished to you **within 10 days** of the change. Situations in which the employee must file a new certificate by December 1 (or within 10 days of a change in December) include:

- (a) When the employee's spouse has died.
- (b) When the employee's dependent has died.

When Does a Form HW-4 Take Effect?

The certificate furnished by the employee is effective as of the first payroll period ending on or after the date on which such certificate is furnished. If the wages are paid without regard to a payroll period, the certificate is effective as of the first payment of wages on or after the date on which it is furnished. The certificate remains in effect until the employee furnishes you with a new certificate. Refer to Section 12, under "When is a New Form HW-4 Recommended or Required?"

Note that, by rule, nonresident employees of contractors performing work for a construction project in Hawaii do not qualify for an income tax withholding exemption.

When a certificate is furnished to replace an existing certificate, it is effective as of the first payment of wages made on or after the 30th day after the date on which the new certificate is furnished. You may elect to make the certificate effective beginning with any payment of wages made on or after the date on which the certificate is furnished.

For example, if a new certificate is furnished on April 29 or April 30 and the payroll is monthly, payment of wages being made on the last day of the month, such certificate is effective as of May 31, but the employer may, at his election, make it effective as of April 30.

In certain cases, a new certificate does not take effect until the next calendar year. Examples include the: death of a spouse (unless an additional allowance on account of age has been claimed for the spouse and the age of 65 was not attained prior to death) and death of a dependent.

Section 13. — EMPLOYEE'S STATEMENT TO EMPLOYER CONCERNING NONRESIDENCE IN THE STATE OF HAWAII, FORM HW-6: Under Hawaii law, a nonresident is defined as "every individual other than a resident." A resident is defined as "(1) every individual domiciled in the State, and (2) every other individual whether domiciled in the State or not, who resides in the State. To 'reside' in the State means to be in the State for other than a temporary or transitory purpose. Every individual who is in the State more than two hundred days of the taxable year in the aggregate shall be presumed to be a resident of the State. This presumption may be overcome by evidence satisfactory to the Department that the individual maintains a permanent place of abode outside of the State and is in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of the person's presence or absence in compliance with military or naval orders of the United States, or while engaged in aviation or navigation, or while a student at any institution of learning."

In order for an employee to establish that he or she is not a resident, the employee must furnish you with a statement in the form prescribed by the Department (Form HW-6), signed by the employee under the penalties set forth in section 231-36, HRS. If withholding is not required on an employee's wages for services performed in the State, you must file Form HW-7, Exemption From Withholding on Nonresident Employee's Wages, along with the original Form HW-6 with the Department. Keep a copy of your employee's Form HW-6 for your records. If withholding is not required on an employee's wages for services performed outside the State, you do not have to file Form HW-7 with the Department. Keep your employee's Form HW-6 for your records.

If an employee files a Form HW-6 with you, treat the form as effective (employee as having shown that he or she is a nonresident) as of the first payroll period ending (or first payment of wages made without regard to a payroll period), (1) on or after the date that you file Form HW-7 and Form HW-6 with the Department, if withholding is not required on an employee's wages for services performed in the State, or (2) on or after the date that an employee files a Form HW-6 with you, if withholding is not required on an employee's wages for services performed outside the State.

You should no longer treat Form HW-6 as effective if you are notified by the Department that the employee's residence status is being investigated. A copy of this notice will be sent by the Department to the employee. Both you and the employee will be notified of the Department's decision. If the Department notifies you after the investigation that the employee is a nonresident, you should thereafter treat the Form HW-6 as effective.

A notice to you from the Department should be effective as of the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after you receive the notice. At your option, notice may be made effective at an earlier date.

An employee who, having furnished Form HW-6, thereafter becomes a resident of the State, must notify you within 10 days, that the employee has become a resident of the State. You must inform the Department of the change, and cease to give effect to the employee's previous Form HW-6 commencing with the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after the notice is given. At your option, the change in residency status may go into effect at any earlier time if you notify the employee of the change.

Section 14. — PAYROLL PERIOD: The following paragraphs discuss payroll periods and how to compute withholding for these payroll periods.

- (a) A "payroll period" is the period of service for which you ordinarily make a payment of wages to an employee. A "miscellaneous payroll period" is a payroll period other than a daily, weekly, biweekly (or other multiple of a week), semimonthly, monthly, quarterly, semiannual, or annual payroll period.
- (b) If the employee has a daily payroll period, withholding is based on the daily wage. Use the "Daily Payroll Period" table or the "Daily or Miscellaneous Payroll Period" formula method in Part 2 of the Appendix. In some cases the weekly basis may be used, as discussed in paragraph (d) of this section.
- (c) If the employee has a miscellaneous payroll period, or has no payroll period, unless paragraph (d) of this section applies, you must use the following method to figure withholding:

Determine the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then count the number of days from the date of payment back to the latest of these three events: (1) the last payment of wages made during the same calendar year, (2) the date employment commenced if during the same calendar year, or (3) January 1 of the same calendar year. After the number of days is determined, divide the wages by the number of days to determine the average wage per day. Compute the withholding on the average wage per day, using the "Daily Payroll Period" table, or the "Daily or Miscellaneous Payroll Period" formula method in Part 2 the Appendix.

- (d) In cases where an employee is paid for a period of less than one week and signs a statement (under penalties set forth in section 231-36, HRS) that the employee does not work for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly instead of a daily or miscellaneous payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must, within 10 days, notify the employer to whom the employee gave the written statement and, thereafter, the employer must compute the withholding based upon the "Daily or Miscellaneous Payroll Period" table.
- (e) If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the amount of tax to be withheld shall be determined as if the aggregate of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the amount of tax to be withheld by aggregating the supplemental wages either with the regular wages for the current payroll period or with the regular wages for the last preceding payroll period within the same calendar year. If supplemental wages are paid to an employee during a calendar year for a period which involves two or more consecutive payroll periods for which other wages also are paid during the same calendar year, at the election of the employer, the amount of tax to be withheld on the supplemental wages must be computed as follows:
 - 1) Determine the average wage for each of the payroll periods by dividing the sum of the supplemental wages and other wages paid for the payroll periods by the number of payroll periods.
 - 2) Determine the withholding for each payroll period as if the amount of the average wage constituted the wages paid for such payroll period.
 - 3) From the sum of the taxes computed on the basis of the average wage per payroll period, subtract the sum of the taxes previously withheld or to be withheld from the wages, other than supplemental wages, for the payroll periods. The remainder, if any, is the amount of tax to be withheld from the supplemental wages.

Section 15. — FIGURING WITHHOLDING: You should figure withholding on the basis of the employee's Form HW-4 in effect (see Section 12), the payroll period (see Section 14) and the appropriate withholding tax table or formula method in the Appendix.

The withholding tax tables are contained in Part 3 of the Appendix, while the formula method is explained in Parts 1 and 2 of the Appendix. Whether you use the tax tables or the formula method, you should arrive at substantially the same

amount of tax to be withheld. If an employee claims more than 10 allowances, however, the formula method will provide a more accurate determination of the amount to withhold than the amount obtained from the tax tables.

If you use the tax tables, be sure to select the correct table according to the employee's marital status as indicated on Form HW-4, block 3. Next, determine the amount of tax to be withheld by reading down a column of wage brackets, and then across to the column headed by the number of withholding allowances claimed by the employee on their Form HW-4.

If you choose to use the formula method, you may use the annualized method described in Part 1 of the Appendix or the alternative method described in Part 2 of the Appendix. The annualized method allows you to determine the tax to be withheld on the basis of annualized wages. Employers with more than one payroll period may find the annualized method to be helpful for conserving computer memory capacity, since only the annual rates, wage brackets, and allowances need to be stored.

The following rules apply whether you use Part 1, 2, or 3 of the Appendix to determine the tax to be withheld:

- (a) You are not required to withhold tax of less than ten cents from a single wage payment.
- (b) You must treat an employee who qualifies as a "Head of Household" as "Single" for withholding tax purposes.
- (c) If you and the employee agree in writing to withhold an amount more than, but not less than, the amount required by law, the additional amount of withholding is required by law to be deducted and withheld.
- (d) If the payroll period is a multiple of one week other than biweekly, compute the required withholding for the average wage for one week (or for a biweekly period) and multiply by the number of weeks (or biweekly periods) in the payroll period. If the payroll period is a quarterly, semiannual or annual period, compute the required withholding for the average wage for one month and multiply by the number of months in the payroll period.

Section 16. — FILING THE WITHHOLDING TAX RETURN, FORM HW-14:

What to Report —

The "Total Wages Paid" figure should include all wages paid during the period which are subject to withholding, and wages paid to blind, deaf, or totally disabled persons even though excludable from withholding. Refer to Section 11, paragraph (g). The "Total Taxes Withheld" figure should represent the amount of tax withheld from the wages paid during the period.

If no wages were paid and no tax withheld, or if you temporarily cease to pay wages, as in the case of a seasonal business, you must continue to file Form HW-14. Enter "0.00" in the blocks requiring figures for the "Total Wages Paid," "Total Taxes Withheld" and the "Amount of Payment."

If you go out of business, or permanently cease to pay wages, and if Form HW-14 is your final return and you are cancelling your withholding account, you should fill in the oval stating this is your FINAL return and you are cancelling this withholding account as of XX XX XXXX (date). You may also complete Form GEW-TA-RV-1 to cancel the withholding account. Refer to Section 5, paragraph (i) for other instructions.

When to File —

Refer to Sections 2 and 3 on when you must file Form HW-14 and pay over the taxes withheld to the Department.

If you have been permitted to make payments on a quarterly basis, and become delinquent in making payments, the Department may at anytime revoke the permission to make payments on a quarterly basis. Instead, you may be required to make payments by the 15th day of the calendar month after the close of the month in which the liability arose and for which the taxes have been withheld, and for each month thereafter.

If you have been permitted to make payments on a quarterly basis, but by a change of circumstances the liability to pay over the taxes withheld exceeds \$5,000 per year, you must make payments on a monthly basis.

Upon application by an employer, the Director may, if good cause is shown, extend the time for making payment and filing Form HW-14 (note, this does not apply to those making semiweekly payments). The extension may not be more than 60 days. Application for the extension must be filed at least 10 days before the regular due date. The extension may be requested by submitting a letter stating the reason for the request. The letter also must include the taxpayer's name, Hawaii Withholding Tax ID Number and taxpayer's signature or that of an authorized individual. A letter will be mailed to notify of the Department's decision to permit or reject the extension request.

Where to File —

You must file Form HW-14 quarterly. You must pay over the taxes withheld to the Department either monthly, quarterly or semi-weekly with Form VP-1. Refer to Sections 3 and 4 for more information.

How to File —

Check your return to make sure it is correct. Sign and date your return. Attach your check or money order for full payment of the taxes withheld. The check or money order must be payable in U.S. dollars drawn on any U.S. bank and made payable to the “Hawaii State Tax Collector.” Write “WH,” the filing period, and your Hawaii Tax I.D. No. on your check or money order. **DO NOT SEND CASH.**

Electronic Filing (e-file) —

Periodic withholding tax returns (Form HW-14), including amended returns, may be electronically filed (e-filed) and payments can be made through the State’s Internet portal. For more information, go to **tax.hawaii.gov/eservices/**.

NOTE: Effective for taxable periods beginning on or after January 1, 2020, the Department requires certain taxpayers, including employers whose withholding tax liability exceeds \$40,000 annually, to file Forms HW-14 and HW-2s electronically at **tax.hawaii.gov/eservices/** unless a waiver is obtained by filing Form L-110. **IMPORTANT!** A penalty of 2% of the tax due will be assessed if a taxpayer who is required to file electronically fails to do so.

Bulk Filing —

The Department allows the bulk filing of Form HW-14. For more information on bulk filing, go to the Department’s Internet Bulk Filing website at **tax.hawaii.gov/eservices/bulk/**.

Amending the Withholding Tax Return —

If you file your Form HW-14 and later become aware of any changes you must make, you may file an **amended return** to change the Form HW-14 you already filed. Make sure to mark the “Amended return” box on the return.

For taxable years beginning on or after January 1, 2020, Form HW-3 will be obsolete and replaced with Form HW-30, Employer’s Annual Transmittal of Hawaii Income Tax Withheld from Wages. An annual withholding tax transmittal (Form HW-30) must be filed once a year and used as a transmittal form for Copy 1 of Forms HW-2 and federal Form W-2. If you have any changes to the amount of withholding payments made and reported, you **MUST** amend the affected period by using Form HW-14.

Section 17. — EMPLOYER’S ANNUAL TRANSMITTAL OF HAWAII INCOME TAX WITHHELD FROM WAGES, FORM HW-30:

What to Report —

The “Total Wages” figure reported on Form HW-30, line 2, should include COLA (Cost of Living Allowance), sick pay, and wages paid to a blind, deaf, or totally disabled person. The “Total Wages” figure on Form HW-30 should equal the sum of the “Total Wages” reported on the attached copies of Form HW-2, Statement of Hawaii Income Tax Withheld and Wages Paid. It will not necessarily equal the sum of the “Total Wages Paid” per the Form HW-14 quarterly withholding tax returns filed for the same calendar year.

When to File —

Form HW-30 and Copy A of Form HW-2, issued for the preceding calendar year, must be filed by January 31 following the close of the calendar year.

If you go out of business or permanently cease to pay wages, you must file Form HW-30 with accompanying Forms HW-2 at the same time you file the final Form HW-14.

Complete Form GEW-TA-RV-1 to cancel the withholding account.

Upon application by an employer, the Director may grant an extension of time (not more than 60 days) for the filing of Form HW-30 with accompanying Forms HW-2. Except in a case of termination of business or the like, application for the extension must be filed on or before January 31. The extension may be requested by submitting a letter stating the reason for the request. The letter also must include the taxpayer’s name, Hawaii Withholding Tax ID Number and taxpayer’s signature or that of an authorized individual. A letter will be mailed to notify of the Department’s decision to permit or reject the extension request.

Where to File HW-30 —

Annual withholding tax transmittal (Form HW-30) is a transmittal for paper filing of W-2. Paper file Form HW-30 and Copy A of Forms HW-2 with the Department. Refer to Section 4 for the mailing address.

How to File —

Check Form HW-30 to make sure your name, Hawaii Tax I.D. No., and all figures are correct. Sign and date Form HW-30. Attach Copy A of Forms HW-2 issued for the calendar year.

If an employer's total payroll covers a number of separate units or establishments, the Forms HW-2 may be assembled accordingly.

Electronic Filing (e-file) HW-2 or W-2—

To transmit electronic HW-2 or W-2, please upload via Hawaii Tax Online, Simple File Import or Bulk File. For more information, go to tax.hawaii.gov/eservices/.

Bulk Filing —

The State of Hawaii Department of Taxation (DOTAX) Bulk Electronic Filing System (HiBEFS) enables approved transmitters and reporting agents the ability to electronically transmit multiple returns via SFTP in a single ZIP file. For more information, go to tax.hawaii.gov/eservices/bulk/.

Section 18. — STATEMENT OF HAWAII INCOME TAX WITHHELD AND WAGES PAID, FORM HW-2:

To Whom You Must Furnish a Form HW-2 —

You must furnish Copies B and C of Form HW-2 to every employee (a) upon whose wages deduction and withholding is required, (b) whose wages are not subject to withholding because of his or her blindness, deafness or total disability, and (c) to whom wages subject to withholding (or payments under wage continuation plans) have been paid in any period during the calendar year (or time of employment).

What to Report —

Each Form HW-2 must show the employee's name, address, and social security number, if any, the employer's name, address and Hawaii Tax I.D. No., the period covered by the statement, the total amount of wages paid to the employee during the period, the amount of income tax deducted and withheld, if any, and such other information as the Director may require. Compensation includable in gross income, but not subject to withholding, must be reported on Form HW-2.

You may use commercially printed forms or the federal Form W-2, provided that all the required information outlined above is included on the form. The Department will not accept Form W-2 if the employer's Hawaii Tax I.D. No. is not clearly shown.

The "Total Wages" figure should include COLA (Cost of Living Allowance), wages paid to a blind, deaf, or totally disabled person, and employer payments of sick pay. If a third-party payor of sick pay has notified you of the amount of sick pay the employee must include in income, report this amount in the "Total Wages" figure. You must either include this amount in income along with the employee's wages, tips and other compensation, or you may furnish the employee with a separate Form HW-2 for this amount. If you decide to issue a separate Form HW-2, you must indicate on the form that the amount is for third-party sick pay. If the third-party payor notifies you of these payments after you have filed your Form HW-30, you MUST amend the affected period by using Form HW-14. If the employer and the third-party payor of sick pay have entered into a valid agency agreement, the third-party payor may issue the Form HW-2 (and file the Form HW-30) in the payor's name. The same procedures prescribed for federal reporting may be followed.

If you are required to furnish an employee with a Form HW-2 see "To Whom You Must Furnish a Form HW-2" above and the employee received noncash remuneration or advances or reimbursements for expenses, the amount must be separately stated on Form HW-2. Refer to Section 11, paragraphs (o), (p), and (q).

Correcting or Reissuing a Form HW-2 —

If it becomes necessary to correct a Form HW-2 after it has been given to an employee, a corrected statement must be issued to the employee. Corrected statements should be clearly marked "Corrected by Employer." If a withholding statement is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished to the employee. If you are only correcting the employee's name or social security number, you do not need to issue a corrected statement. Advise the employee to make the correction on the original HW-2. Note, however, that if the employee was given a new social security card because of an adjustment to their alien residence status, and that card shows a different name or social security number than those on a Form HW-2, file a corrected statement to correct the name and/or social security number.

If you make corrections to a Form HW-2 before you file Form HW-30, you should submit the corrected Form HW-2 with Form HW-30. If you make corrections to a Form HW-2 after you file Form HW-30, you should submit the corrected Form HW-2 with an amended Form HW-14 for the affected period. Refer to Section 17.

When to Furnish and File a Form HW-2 —

You must furnish Copies B and C of Form HW-2 and any corrected statements to employees by January 31 of the following calendar year. However, if an employee stops working for you before the end of a calendar year and is not expected to return to work within that calendar year, the statement must be furnished to the employee within 30 days after the date you receive a written request from the employee if the 30-day period ends before January 31.

Upon application by an employer, the Director may grant an extension of time (not more than 60 days) to furnish the withholding statements. Except in a case of termination of employment, application for the extension must be filed on or before January 31.

You must file Form HW-30 and Copy A of Forms HW-2, issued for the preceding calendar year, by January 31 following the close of the calendar year. See Section 17 under “When to File.”

Section 19. — RECORDKEEPING REQUIREMENTS: Every employer, who becomes subject to the Hawaii withholding provisions, is required to keep full, complete, regular, and accurate records pertaining to withholding taxes available for inspection by the Department. The records should include but not be limited to:

- (a) Each employee’s name, current address and social security number.
- (b) Form HW-4 and Form HW-6 and any attachments, if any, filed by the employee.
- (c) The agreement, if any, between the employer and the employee for withholding additional amounts of tax.
- (d) For each payment of remuneration: the date; the amount (including any sum withheld for any reason); the period of services covered by such payment; the amount of the remuneration which constitute wages subject to withholding; the amount of tax collected with respect to the remuneration, and if collected at a time other than the time such payment was made, the date the tax was collected.
- (e) The fair market value and date of each payment of non-cash remuneration made to an employee for services performed as a retail commission salesperson, in which no income tax is withheld.
- (f) Copies of any statements furnished by the employee, where tips are received by an employee in the course of the employee’s occupation, unless the information disclosed by the statements is recorded on another document retained by the employer.
- (g) Records of all remuneration paid to, including tips reported by, employees.
- (h) Copies of withholding tax returns filed.

You should keep all documents and evidence relating to the withholding until the statute of limitations expires. Usually this is three years from the date the tax return was due or was filed, or two years from the date the tax was paid, whichever is later.

Section 20. — EMPLOYERS ARE LIABLE FOR WITHHELD TAXES: All taxes withheld by an employer under the withholding law must be held in trust by the employer for the State and for payment to the Department in the manner and at the time required by law. If an employer fails, neglects, or refuses to deduct and withhold from the wages paid to an employee or to pay over the amount of tax required, the employer will be liable to pay the amount of tax to the State. An employer may recover from an employee any amount which the employer should have withheld but did not withhold from the employee’s wages, if the employer has been required to pay and has paid the amount to the Department out of the employer’s own funds.

In addition to the liability described above, if any employer fails, neglects, or refuses to deduct and withhold from the wages paid to any employee or to pay over the amount of tax required, any person, excluding those who have only ministerial duties, who is under a duty to deduct and withhold or pay over the amount of tax required and who willfully fails to perform such duty, will be liable to the State for the amount of tax. The voluntary or involuntary dissolution of the employer or the withdrawal and surrender of its right to engage in business within the State will not discharge the liability imposed.

Section 21. — EMPLOYERS ARE SUBJECT TO CIVIL PENALTIES (ADDITIONS TO TAXES) FOR NONCOMPLIANCE WITH THE LAW: There will be added to the amount of the tax required to be paid to the State:

- (a) For failure to file a tax return on time, unless you have been granted an extension of time for filing, and unless you show that the failure to file is due to reasonable cause and not due to neglect, 5% of the tax for the first month, with an additional 5% for each additional month or part of a month, not exceeding 25% in the aggregate.
- (b) For failure to pay the tax, if any part of any underpayment is due to negligence or intentional disregard of rules but without intent to defraud, up to 25% of the underpayment as determined by the Director.
- (c) For failure to pay the tax, if any part of any underpayment is due to fraud, up to 50% of the underpayment as determined by the Director.
- (d) For failure to pay the tax after filing a tax return on time, if the tax is not completely paid within 60 days of the due date, up to 20% of the underpayment as determined by the Director.
- (e) For failure to file electronically for taxpayers who are required to file electronically a 2% penalty of the tax due will be assessed.
- (f) For failure to pay by EFT for taxpayers who are required to pay by EFT a 2% penalty of the tax due will be assessed.

(g) For W-2 or HW-2: A penalty of \$25 per failure; provided the penalty shall not exceed \$50 per employee for the following failures:

- 1) Willfully fails to furnish the statement to the employee by the prescribed due date;
- 2) Fails to file the statement with the department by the prescribed due date; or
- 3) Fails to electronically file the statement with the department if the employer is required to file electronically under section 231-8.5 HRS.

On both the tax and the additions to tax described above, you must pay interest at the rate of 2/3 of 1% for each month or part of a month beginning with the first calendar day following the due date for filing the return, or paying the tax, until paid.

Section 22. — CRIMINAL PENALTIES: The following is a list of criminal penalties that you and your employees may be subject to if you violate the withholding requirements:

- (a) Any person who willfully attempts to evade or defeat any tax, or its payment, shall be guilty of a class C felony and subject to a fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment for not more than five years, probation, or a combination of the foregoing.
- (b) Any person required to make a return, make a report, keep any records, supply any information, or secure any license required under title 14, HRS, who willfully fails to make the return, make the report, keep the records, supply the information, or secure the license, shall be guilty of a misdemeanor and subject to a fine of not more than \$25,000 (or up to \$100,000 for a corporation), imprisonment of not more than one year, probation, or a combination of the foregoing.
- (c) Any person who willfully makes and subscribes any return, statement, or other document required to be made under title 14, HRS, that is verified by a written declaration that it is true and correct as to every material matter, and which the person does not believe to be true and correct as to every material matter, shall be guilty of a class C felony and subject to a fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment of not more than three years, probation, or a combination of the foregoing.
- (d) Any person who willfully aids, assists in, or procures, counsels, or advises the preparation or presentation of any tax return, affidavit, claim, or other document required to be made under title 14, which is fraudulent or false as to any material matter, regardless of whether the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document shall be guilty of a class C felony and subject to a fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment of not more than three years, probation, or a combination of the foregoing.
- (e) Any person required to collect, account for, and pay over any tax, who willfully fails to collect or truthfully account for and pay over such tax, shall be guilty of a class C felony and fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment of not more than five years, probation, or a combination of the foregoing.

Section 23. — LIST OF TAX FORMS:

BB-1	State of Hawaii Basic Business Application
GEW-TA-RV-1	Notification of Cancellation of Tax Licenses and Tax Permits
HW-2	Statement of Hawaii Income Tax Withheld and Wages Paid (See Section 18.)
HW-4	Employee's Withholding Allowance and Status Certificate (See Section 12.)
HW-6	Employee's Statement to Employer Concerning Nonresidence in the State of Hawaii (See Section 13.)
HW-7	Exemption From Withholding on Nonresident Employee's Wages
HW-14	(Quarterly) Withholding Tax Return (See Section 16.)
HW-30	Employer's Annual Transmittal of Hawaii Income Tax Withheld from Wages (See Section 17.)
ITPS-COA	Change of Address Form
VP-1	Tax Payment Voucher

**STATE OF HAWAII
DEPARTMENT OF TAXATION**

APPENDIX

**HAWAII INCOME TAX WITHHOLDING RATES,
METHODS, AND TAX TABLES**

Effective January 1, 2013, and thereafter

**PART 1
ANNUALIZED INCOME TAX WITHHOLDING**

**PART 2
ALTERNATIVE METHOD OF COMPUTING TAX TO BE
WITHHELD UNLESS THE ANNUALIZED METHOD OR
WITHHOLDING TABLES ARE USED**

**PART 3
TAX TABLES FOR INCOME TAX WITHHOLDING**

**Employers using the Tax Tables in Part 3 of this appendix may
disregard the formula methods shown in Part 1 and Part 2.**

PART 1

ANNUALIZED INCOME TAX WITHHOLDING

Annualized Income Tax Withholding: You may determine the tax to be withheld on the basis of annualized wages (using the tax computation method for annual payroll periods), then prorate the tax on the basis of the payroll period actually used. Employers with more than one payroll period (for instance, part-timers paid weekly; full-timers paid semi-monthly) may find this method helpful for conserving computer memory capacity. Only the annual rates below, wage brackets and allowance values need to be stored.

Example: An employee who is single and has only one job, is paid \$375 a week. He claims three withholding allowances (one personal exemption, an allowance since he is single and has only one job, and an allowance for his estimated itemized deductions) on the Employee's Withholding Allowance and Status Certificate (Form HW-4) on file with you.

1. Multiply weekly wage of \$375 x 52 weeks to determine annual wage \$ 19,500.00
2. Subtract withholding allowances (\$1,144 x 3)..... 3,432.00
3. Amount subject to withholding (line 1 minus line 2) \$ 16,068.00
4. Compute withholding tax on \$16,068 using the WITHHOLDING TAX RATES below
for a single person, annual payroll period:
Tax on first \$14,400..... \$ 682.00
Tax on remaining \$1,668 at 6.8% 113.42
Annual withholding tax..... \$ 795.42
5. Compute Weekly withholding tax (\$795.42 /52 weeks) \$ 15.30

ANNUAL PAYROLL PERIOD

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over		
\$ 0	\$ 2,400	1.40% of excess over	\$ 0
\$ 2,400	\$ 4,800	\$ 34.00 plus 3.20% of excess over	\$ 2,400
\$ 4,800	\$ 9,600	\$ 110.00 plus 5.50% of excess over	\$ 4,800
\$ 9,600	\$ 14,400	\$ 374.00 plus 6.40% of excess over	\$ 9,600
\$ 14,400	\$ 19,200	\$ 682.00 plus 6.80% of excess over	\$ 14,400
\$ 19,200	\$ 24,000	\$ 1,008.00 plus 7.20% of excess over	\$ 19,200
\$ 24,000	\$ 36,000	\$ 1,354.00 plus 7.60% of excess over	\$ 24,000
\$ 36,000.....		\$ 2,266.00 plus 7.90% of excess over	\$ 36,000

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over		
\$ 0	\$ 4,800	1.40% of excess over	\$ 0
\$ 4,800	\$ 9,600	\$ 67.00 plus 3.20% of excess over	\$ 4,800
\$ 9,600	\$ 19,200	\$ 221.00 plus 5.50% of excess over	\$ 9,600
\$ 19,200	\$ 28,800	\$ 749.00 plus 6.40% of excess over	\$ 19,200
\$ 28,800	\$ 38,400	\$ 1,363.00 plus 6.80% of excess over	\$ 28,800
\$ 38,400	\$ 48,000	\$ 2,016.00 plus 7.20% of excess over	\$ 38,400
\$ 48,000	\$ 72,000	\$ 2,707.00 plus 7.60% of excess over	\$ 48,000
\$ 72,000.....		\$ 4,531.00 plus 7.90% of excess over	\$ 72,000

PART 2

ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD, UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES ARE USED.

WEEKLY PAYROLL PERIOD

If the period is weekly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$22.00.
- If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - If employee claims one allowance, deduct \$22.00; if two, deduct \$44.00; if three, deduct \$66.00; and so forth.
(If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over		
\$ 0	\$ 46	1.40% of excess over	\$ 0
\$ 46	\$ 92 .....	.64 plus 3.20% of excess over	\$ 46
\$ 92	\$ 185	2.11 plus 5.50% of excess over	\$ 92
\$ 185	\$ 277	7.23 plus 6.40% of excess over	\$ 185
\$ 277	\$ 369	13.12 plus 6.80% of excess over	\$ 277
\$ 369	\$ 462	19.38 plus 7.20% of excess over	\$ 369
\$ 462	\$ 692	26.08 plus 7.60% of excess over	\$ 462
\$ 692		43.56 plus 7.90% of excess over	\$ 692

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over		
\$ 0	\$ 92	1.40% of excess over	\$ 0
\$ 92	\$ 185	1.29 plus 3.20% of excess over	\$ 92
\$ 185	\$ 369	4.27 plus 5.50% of excess over	\$ 185
\$ 369	\$ 554	14.39 plus 6.40% of excess over	\$ 369
\$ 554	\$ 738	26.23 plus 6.80% of excess over	\$ 554
\$ 738	\$ 923	38.74 plus 7.20% of excess over	\$ 738
\$ 923	\$ 1,385	52.06 plus 7.60% of excess over	\$ 923
\$ 1,385		87.17 plus 7.90% of excess over	\$ 1,385

BIWEEKLY PAYROLL PERIOD

If the period is biweekly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$44.00.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$44.00; if two, deduct \$88.00; if three, deduct \$132.00; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 92		1.40% of excess over	\$	0
\$ 92	\$ 185	\$	1.29 plus 3.20% of excess over	\$	92
\$ 185	\$ 369	\$	4.27 plus 5.50% of excess over	\$	185
\$ 369	\$ 554	\$	14.39 plus 6.40% of excess over	\$	369
\$ 554	\$ 738	\$	26.23 plus 6.80% of excess over	\$	554
\$ 738	\$ 923	\$	38.74 plus 7.20% of excess over	\$	738
\$ 923	\$ 1,385	\$	52.06 plus 7.60% of excess over	\$	923
\$ 1,385		\$	87.17 plus 7.90% of excess over	\$	1,385

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 185		1.40% of excess over	\$	0
\$ 185	\$ 369	\$	2.59 plus 3.20% of excess over	\$	185
\$ 369	\$ 738	\$	8.48 plus 5.50% of excess over	\$	369
\$ 738	\$ 1,108	\$	28.78 plus 6.40% of excess over	\$	738
\$ 1,108	\$ 1,477	\$	52.46 plus 6.80% of excess over	\$	1,108
\$ 1,477	\$ 1,846	\$	77.55 plus 7.20% of excess over	\$	1,477
\$ 1,846	\$ 2,769	\$	104.12 plus 7.60% of excess over	\$	1,846
\$ 2,769		\$	174.27 plus 7.90% of excess over	\$	2,769

SEMIMONTHLY PAYROLL PERIOD

If the period is semimonthly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$47.65.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$47.65; if two, deduct \$95.30; if three, deduct \$142.95; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 100		1.40% of excess over	\$ 0
\$ 100	\$ 200	\$ 1.40 plus	3.20% of excess over	\$ 100
\$ 200	\$ 400	\$ 4.60 plus	5.50% of excess over	\$ 200
\$ 400	\$ 600	\$ 15.60 plus	6.40% of excess over	\$ 400
\$ 600	\$ 800	\$ 28.40 plus	6.80% of excess over	\$ 600
\$ 800	\$ 1,000	\$ 42.00 plus	7.20% of excess over	\$ 800
\$ 1,000	\$ 1,500	\$ 56.40 plus	7.60% of excess over	\$ 1,000
\$ 1,500	.....	\$ 94.40 plus	7.90% of excess over	\$ 1,500

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 200		1.40% of excess over	\$ 0
\$ 200	\$ 400	\$ 2.80 plus	3.20% of excess over	\$ 200
\$ 400	\$ 800	\$ 9.20 plus	5.50% of excess over	\$ 400
\$ 800	\$ 1,200	\$ 31.20 plus	6.40% of excess over	\$ 800
\$ 1,200	\$ 1,600	\$ 56.80 plus	6.80% of excess over	\$ 1,200
\$ 1,600	\$ 2,000	\$ 84.00 plus	7.20% of excess over	\$ 1,600
\$ 2,000	\$ 3,000	\$ 112.80 plus	7.60% of excess over	\$ 2,000
\$ 3,000	.....	\$ 188.80 plus	7.90% of excess over	\$ 3,000

MONTHLY PAYROLL PERIOD

If the period is monthly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$95.35.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$95.35; if two, deduct \$190.70; if three, deduct \$286.05; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 200		1.40% of excess over	\$ 0
\$ 200	\$ 400	\$ 2.80 plus	3.20% of excess over	\$ 200
\$ 400	\$ 800	\$ 9.20 plus	5.50% of excess over	\$ 400
\$ 800	\$ 1,200	\$ 31.20 plus	6.40% of excess over	\$ 800
\$ 1,200	\$ 1,600	\$ 56.80 plus	6.80% of excess over	\$ 1,200
\$ 1,600	\$ 2,000	\$ 84.00 plus	7.20% of excess over	\$ 1,600
\$ 2,000	\$ 3,000	\$ 112.80 plus	7.60% of excess over	\$ 2,000
\$ 3,000	.....	\$ 188.80 plus	7.90% of excess over	\$ 3,000

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 400		1.40% of excess over	\$ 0
\$ 400	\$ 800	\$ 5.60 plus	3.20% of excess over	\$ 400
\$ 800	\$ 1,600	\$ 18.40 plus	5.50% of excess over	\$ 800
\$ 1,600	\$ 2,400	\$ 62.40 plus	6.40% of excess over	\$ 1,600
\$ 2,400	\$ 3,200	\$ 113.60 plus	6.80% of excess over	\$ 2,400
\$ 3,200	\$ 4,000	\$ 168.00 plus	7.20% of excess over	\$ 3,200
\$ 4,000	\$ 6,000	\$ 225.60 plus	7.60% of excess over	\$ 4,000
\$ 6,000	.....	\$ 377.60 plus	7.90% of excess over	\$ 6,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD

If the period is daily or miscellaneous, or if there is no payroll period (refer to section 13) using the daily wage, or the average wage per day, as instructed, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$3.15.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$3.15; if two, deduct \$6.30; if three, deduct \$9.45; and so forth. (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 7		1.40% of excess over	\$	0
\$ 7	\$ 13 .....	\$	.10 plus 3.20% of excess over	\$	7
\$ 13	\$ 26 .....	\$	.29 plus 5.50% of excess over	\$	13
\$ 26	\$ 39	\$	1.01 plus 6.40% of excess over	\$	26
\$ 39	\$ 53	\$	1.84 plus 6.80% of excess over	\$	39
\$ 53	\$ 66	\$	2.79 plus 7.20% of excess over	\$	53
\$ 66	\$ 99	\$	3.73 plus 7.60% of excess over	\$	66
\$ 99		\$	6.24 plus 7.90% of excess over	\$	99

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$ 0	\$ 13		1.40% of excess over	\$	0
\$ 13	\$ 26 .....	\$	.18 plus 3.20% of excess over	\$	13
\$ 26	\$ 53 .....	\$	.60 plus 5.50% of excess over	\$	26
\$ 53	\$ 79	\$	2.09 plus 6.40% of excess over	\$	53
\$ 79	\$ 105	\$	3.75 plus 6.80% of excess over	\$	79
\$ 105	\$ 132	\$	5.52 plus 7.20% of excess over	\$	105
\$ 132	\$ 197	\$	7.46 plus 7.60% of excess over	\$	132
\$ 197		\$	12.40 plus 7.90% of excess over	\$	197

PART 3

TAX TABLES FOR

INCOME TAX WITHHOLDING

Weekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	1	0	0	0	0	0	0	0	0	0
80	100	2	1	1	0	0	0	0	0	0	0	0
100	120	3	2	1	1	0	0	0	0	0	0	0
120	140	4	3	2	1	1	0	0	0	0	0	0
140	160	5	4	3	2	1	1	0	0	0	0	0
160	180	6	5	4	3	2	1	1	0	0	0	0
180	200	8	6	5	4	3	2	1	1	0	0	0
200	220	9	7	6	5	4	3	2	1	0	0	0
220	240	10	9	7	6	5	4	2	2	1	0	0
240	260	11	10	9	7	6	5	4	2	2	1	0
260	280	13	11	10	8	7	6	5	3	2	1	1
280	300	14	13	11	10	8	7	6	5	3	2	1
300	320	15	14	12	11	10	8	7	6	4	3	2
320	340	17	15	14	12	11	9	8	7	6	4	3
340	360	18	17	15	14	12	11	9	8	7	5	4
360	380	19	18	16	15	13	12	11	9	8	7	5
380	400	21	19	18	16	15	13	12	10	9	8	6
400	420	22	21	19	18	16	15	13	12	10	9	8
420	440	24	22	21	19	18	16	15	13	12	10	9
440	460	25	24	22	20	19	17	16	14	13	12	10
460	480	27	25	23	22	20	19	17	16	14	13	11
480	500	28	27	25	23	22	20	19	17	16	14	13
500	520	30	28	26	25	23	22	20	18	17	16	14

Weekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
520	540	31	30	28	26	25	23	21	20	18	17	15
540	560	33	31	29	28	26	24	23	21	20	18	17
560	580	34	33	31	29	28	26	24	23	21	20	18
580	600	36	34	32	31	29	27	26	24	23	21	19
600	620	37	36	34	32	31	29	27	26	24	22	21
620	640	39	37	36	34	32	30	29	27	26	24	22
640	660	40	39	37	35	34	32	30	29	27	25	24
660	680	42	40	39	37	35	34	32	30	29	27	25
680	700	43	42	40	38	37	35	33	32	30	28	27
700	720	45	43	42	40	38	37	35	33	32	30	28
720	740	47	45	43	41	40	38	36	35	33	31	30
740	760	48	46	45	43	41	40	38	36	35	33	31
760	780	50	48	46	45	43	41	39	38	36	34	33
780	800	51	50	48	46	44	43	41	39	38	36	34
800	820	53	51	49	48	46	44	42	41	39	37	36
820	840	54	53	51	49	48	46	44	42	41	39	37
840	860	56	54	53	51	49	47	46	44	42	41	39
860	880	58	56	54	52	51	49	47	45	44	42	40
880	900	59	57	56	54	52	51	49	47	45	44	42
900	920	61	59	57	56	54	52	50	49	47	45	43
7.90% of excess over \$920 plus												
920 & over		62	61	59	57	55	54	52	50	48	47	45

Weekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	1	0	0	0	0	0	0	0	0	0
80	100	1	1	1	0	0	0	0	0	0	0	0
100	120	2	1	1	1	0	0	0	0	0	0	0
120	140	3	2	1	1	1	0	0	0	0	0	0
140	160	3	2	2	1	1	1	0	0	0	0	0
160	180	4	3	2	2	1	1	1	0	0	0	0
180	200	5	4	3	2	2	1	1	1	0	0	0
200	220	6	4	4	3	2	2	1	1	0	0	0
220	240	7	6	4	4	3	2	1	1	1	0	0
240	260	8	7	5	4	4	3	2	1	1	1	0
260	280	9	8	7	5	4	3	3	2	1	1	1
280	300	10	9	8	6	5	4	3	3	2	1	1
300	320	11	10	9	8	6	5	4	3	3	2	1
320	340	12	11	10	9	7	6	5	4	3	3	2
340	360	13	12		10	9	7	6	5	4	3	3
360	380	14	13	12	11	10	8	7	6	5	4	3
380	400	16	14	13	12	11	9	8	7	6	5	4
400	420	17	16	14	13	12	11	9	8	7	6	5
420	440	18	17	15	14	13	12	10	9	8	7	6
440	460	20	18	17	15	14	13	12	10	9	8	7
460	480	21	19	18	17	15	14	13	11	10	9	8
480	500	22	21	19	18	17	15	14	13	11	10	9
500	520	23	22	21	19	18	16	15	14	12	11	10
520	540	25	23	22	20	19	18	16	15	14	12	11
540	560	26	25	23	22	20	19	18	16	15	13	12
560	580	27	26	24	23	22	20	19	17	16	15	13
580	600	29	27	26	24	23	21	20	19	17	16	14
600	620	30	29	27	26	24	23	21	20	19	17	16
620	640	31	30	28	27	25	24	23	21	20	18	17
640	660	33	31	30	28	27	25	24	23	21	20	18
660	680	34	33	31	30	28	27	25	24	22	21	20
680	700	35	34	32	31	29	28	27	25	24	22	21
700	720	37	35	34	32	31	29	28	26	25	24	22
720	740	38	37	35	34	32	31	29	28	26	25	23
740	760	40	38	37	35	34	32	31	29	28	26	25
760	780	41	39	38	36	35	33	32	30	29	27	26
780	800	42	41	39	38	36	35	33	32	30	29	27
800	820	44	42	41	39	38	36	35	33	32	30	29
820	840	45	44	42	41	39	38	36	35	33	32	30
840	860	47	45	44	42	40	39	37	36	34	33	31
860	880	48	47	45	43	42	40	39	37	36	34	33
880	900	50	48	47	45	43	42	40	39	37	36	34
900	920	51	50	48	46	45	43	42	40	38	37	35

Weekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	53	51	49	48	46	45	43	41	40	38	37
940	960	54	52	51	49	48	46	45	43	41	40	38
960	980	56	54	52	51	49	48	46	44	43	41	40
980	1,000	57	55	54	52	51	49	47	46	44	43	41
1,000	1,020	59	57	55	54	52	50	49	47	46	44	42
1,020	1,040	60	59	57	55	54	52	50	49	47	46	44
1,040	1,060	62	60	58	57	55	53	52	50	49	47	45
1,060	1,080	63	62	60	58	57	55	53	52	50	48	47
1,080	1,100	65	63	61	60	58	56	55	53	51	50	48
1,100	1,120	66	65	63	61	60	58	56	55	53	51	50
1,120	1,140	68	66	64	63	61	59	58	56	54	53	51
1,140	1,160	69	68	66	64	63	61	59	58	56	54	53
1,160	1,180	71	69	67	66	64	62	61	59	57	56	54
1,180	1,200	72	71	69	67	66	64	62	61	59	57	56
1,200	1,220	74	72	71	69	67	66	64	62	60	59	57
1,220	1,240	75	74	72	70	69	67	65	64	62	60	59
1,240	1,260	77	75	74	72	70	69	67	65	64	62	60
1,260	1,280	78	77	75	73	72	70	68	67	65	63	62
1,280	1,300	80	78	77	75	73	72	70	68	67	65	63
1,300	1,320	81	80	78	76	75	73	71	70	68	66	65
1,320	1,340	83	81	80	78	76	75	73	71	70	68	66
1,340	1,360	85	83	81	79	78	76	74	73	71	69	68
1,360	1,380	86	84	83	81	79	78	76	74	73	71	69
1,380	1,400	88	86	84	83	81	79	78	76	74	73	71
1,400	1,420	89	87	86	84	82	81	79	77	76	74	72
1,420	1,440	91	89	87	86	84	82	81	79	77	76	74
1,440	1,460	92	91	89	87	85	84	82	80	79	77	75
1,460	1,480	94	92	90	89	87	85	84	82	80	79	77
1,480	1,500	95	94	92	90	89	87	85	83	82	80	78
1,500	1,520	97	95	94	92	90	88	87	85	83	82	80
1,520	1,540	99	97	95	93	92	90	88	86	85	83	81
1,540	1,560	100	98	97	95	93	92	90	88	86	85	83
1,560	1,580	102	100	98	97	95	93	91	90	88	86	85
1,580	1,600	103	102	100	98	96	95	93	91	89	88	86
7.90% of excess over \$1,600 plus												
1,600	& over	105	103	101	100	98	96	95	93	91	89	88

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	0	0	0	0	0	0	0	0	0	0
80	100	1	1	0	0	0	0	0	0	0	0	0
100	120	2	1	0	0	0	0	0	0	0	0	0
120	140	3	1	1	0	0	0	0	0	0	0	0
140	160	3	2	1	0	0	0	0	0	0	0	0
160	180	4	2	1	1	0	0	0	0	0	0	0
180	200	5	3	2	1	0	0	0	0	0	0	0
200	220	6	4	2	1	0	0	0	0	0	0	0
220	240	7	4	3	1	1	0	0	0	0	0	0
240	260	8	5	4	2	1	0	0	0	0	0	0
260	280	9	7	4	3	1	1	0	0	0	0	0
280	300	10	8	5	3	2	1	0	0	0	0	0
300	320	11	9	6	4	3	1	1	0	0	0	0
320	340	12	10	7	5	3	2	1	0	0	0	0
340	360	13	11	9	6	4	3	1	1	0	0	0
360	380	14	12	10	7	5	3	2	1	0	0	0
380	400	16	13	11	8	6	4	2	1	1	0	0
400	420	17	14	12	9	7	5	3	2	1	0	0
420	440	18	15	13	10	8	6	4	2	1	0	0
440	460	20	17	14	12	9	7	4	3	1	1	0
460	480	21	18	15	13	10	8	5	4	2	1	0
480	500	22	19	17	14	11	9	7	4	3	1	1
500	520	23	21	18	15	12	10	8	5	3	2	1
520	540	25	22	19	16	14	11	9	6	4	3	1
540	560	26	23	20	18	15	12	10	7	5	3	2
560	580	27	24	22	19	16	13	11	9	6	4	3
580	600	29	26	23	20	17	14	12	10	7	5	3
600	620	30	27	24	21	19	16	13	11	8	6	4
620	640	31	28	25	23	20	17	14	12	9	7	5
640	660	33	30	27	24	21	18	15	13	10	8	6
660	680	34	31	28	25	22	20	17	14	12	9	7
680	700	35	32	29	27	24	21	18	15	13	10	8
700	720	37	34	31	28	25	22	19	17	14	11	9
720	740	38	35	32	29	26	23	21	18	15	12	10
740	760	40	37	34	31	28	25	22	19	16	14	11
760	780	41	38	35	32	29	26	23	20	18	15	12
780	800	42	39	36	33	30	27	24	22	19	16	13
800	820	44	41	38	35	32	29	26	23	20	17	14
820	840	45	42	39	36	33	30	27	24	21	19	16
840	860	47	44	40	37	34	31	28	25	23	20	17
860	880	48	45	42	39	36	33	30	27	24	21	18
880	900	50	47	43	40	37	34	31	28	25	22	20
900	920	51	48	45	42	38	35	32	29	27	24	21

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	53	49	46	43	40	37	34	31	28	25	22
940	960	54	51	48	45	41	38	35	32	29	26	23
960	980	56	52	49	46	43	40	37	34	31	28	25
980	1,000	57	54	51	47	44	41	38	35	32	29	26
1,000	1,020	59	55	52	49	46	42	39	36	33	30	27
1,020	1,040	60	57	54	50	47	44	41	38	35	32	29
1,040	1,060	62	58	55	52	49	45	42	39	36	33	30
1,060	1,080	63	60	57	53	50	47	44	40	37	34	31
1,080	1,100	65	61	58	55	51	48	45	42	39	36	33
1,100	1,120	66	63	60	56	53	50	47	43	40	37	34
1,120	1,140	68	64	61	58	54	51	48	45	42	38	35
1,140	1,160	69	66	63	59	56	53	49	46	43	40	37
1,160	1,180	71	67	64	61	57	54	51	48	45	41	38
1,180	1,200	72	69	66	62	59	56	52	49	46	43	40
1,200	1,220	74	71	67	64	60	57	54	51	47	44	41
1,220	1,240	75	72	69	65	62	59	55	52	49	46	42
1,240	1,260	77	74	70	67	64	60	57	54	50	47	44
1,260	1,280	78	75	72	68	65	62	58	55	52	49	45
1,280	1,300	80	77	73	70	67	63	60	57	53	50	47
1,300	1,320	81	78	75	71	68	65	61	58	55	51	48
1,320	1,340	83	80	76	73	70	66	63	60	56	53	50
1,340	1,360	85	81	78	74	71	68	64	61	58	54	51
1,360	1,380	86	83	79	76	73	69	66	63	59	56	53
1,380	1,400	88	84	81	78	74	71	67	64	61	57	54
1,400	1,420	89	86	82	79	76	72	69	66	62	59	56
1,420	1,440	91	87	84	81	77	74	71	67	64	60	57
1,440	1,460	92	89	85	82	79	75	72	69	65	62	59
1,460	1,480	94	90	87	84	80	77	74	70	67	64	60
1,480	1,500	95	92	89	85	82	78	75	72	68	65	62
1,500	1,520	97	94	90	87	83	80	77	73	70	67	63
1,520	1,540	99	95	92	88	85	81	78	75	71	68	65
1,540	1,560	100	97	93	90	86	83	80	76	73	70	66
1,560	1,580	102	98	95	91	88	85	81	78	74	71	68
1,580	1,600	103	100	96	93	89	86	83	79	76	73	69
1,600	1,620	105	101	98	95	91	88	84	81	78	74	71
1,620	1,640	107	103	100	96	93	89	86	82	79	76	72
1,640	1,660	108	105	101	98	94	91	87	84	81	77	74
1,660	1,680	110	106	103	99	96	92	89	85	82	79	75
1,680	1,700	111	108	104	101	97	94	90	87	84	80	77
1,700	1,720	113	109	106	102	99	95	92	89	85	82	78
1,720	1,740	114	111	107	104	101	97	94	90	87	83	80
1,740	1,760	116	113	109	106	102	99	95	92	88	85	81
1,760	1,780	118	114	111	107	104	100	97	93	90	86	83
1,780	1,800	119	116	112	109	105	102	98	95	91	88	85
1,800	1,820	121	117	114	110	107	103	100	96	93	89	86

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7.90% of excess over \$1,820 plus												
1,820 & over		122	119	115	112	108	105	101	98	95	91	88

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	0	0	0	0	0	0	0	0	0	0
80	100	1	1	0	0	0	0	0	0	0	0	0
100	120	2	1	0	0	0	0	0	0	0	0	0
120	140	2	1	1	0	0	0	0	0	0	0	0
140	160	2	1	1	0	0	0	0	0	0	0	0
160	180	2	2	1	1	0	0	0	0	0	0	0
180	200	3	2	1	1	0	0	0	0	0	0	0
200	220	3	2	2	1	0	0	0	0	0	0	0
220	240	4	3	2	1	1	0	0	0	0	0	0
240	260	5	3	2	2	1	0	0	0	0	0	0
260	280	5	4	3	2	1	1	0	0	0	0	0
280	300	6	5	3	2	2	1	0	0	0	0	0
300	320	7	5	4	2	2	1	1	0	0	0	0
320	340	7	6	4	3	2	2	1	0	0	0	0
340	360	8	6	5	4	2	2	1	1	0	0	0
360	380	9	7	6	4	3	2	1	1	0	0	0
380	400	10	8	6	5	4	2	2	1	1	0	0
400	420	11	8	7	6	4	3	2	1	1	0	0
420	440	12	9	8	6	5	3	2	2	1	0	0
440	460	13	11	8	7	5	4	3	2	1	1	0
460	480	14	12	9	7	6	5	3	2	2	1	0
480	500	15	13	10	8	7	5	4	3	2	1	1
500	520	16	14	11	9	7	6	5	3	2	2	1
520	540	17	15	12	10	8	7	5	4	2	2	1
540	560	18	16	14	11	9	7	6	4	3	2	2
560	580	20	17	15	12	10	8	6	5	4	2	2
580	600	21	18	16	13	11	9	7	6	4	3	2
600	620	22	19	17	14	12	10	8	6	5	4	2
620	640	23	20	18	16	13	11	8	7	6	4	3
640	660	24	22	19	17	14	12	9	8	6	5	3
660	680	25	23	20	18	15	13	11	8	7	5	4
680	700	26	24	21	19	16	14	12	9	7	6	5
700	720	27	25	22	20	18	15	13	10	8	7	5
720	740	28	26	23	21	19	16	14	11	9	7	6
740	760	30	27	25	22	20	17	15	12	10	8	7
760	780	31	28	26	23	21	18	16	14	11	9	7
780	800	32	29	27	24	22	20	17	15	12	10	8
800	820	33	31	28	25	23	21	18	16	13	11	9
820	840	35	32	29	27	24	22	19	17	14	12	10
840	860	36	33	30	28	25	23	20	18	16	13	11
860	880	37	34	32	29	26	24	22	19	17	14	12
880	900	39	36	33	30	27	25	23	20	18	15	13
900	920	40	37	34	31	29	26	24	21	19	16	14

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	41	38	35	33	30	27	25	22	20	18	15
940	960	42	40	37	34	31	28	26	23	21	19	16
960	980	44	41	38	35	32	30	27	25	22	20	17
980	1,000	45	42	39	36	34	31	28	26	23	21	18
1,000	1,020	46	43	41	38	35	32	29	27	24	22	20
1,020	1,040	47	45	42	39	36	33	31	28	25	23	21
1,040	1,060	49	46	43	40	37	35	32	29	27	24	22
1,060	1,080	50	47	44	42	39	36	33	30	28	25	23
1,080	1,100	51	48	46	43	40	37	34	32	29	26	24
1,100	1,120	53	50	47	44	41	39	36	33	30	27	25
1,120	1,140	54	51	48	45	43	40	37	34	31	29	26
1,140	1,160	55	52	50	47	44	41	38	35	33	30	27
1,160	1,180	57	54	51	48	45	42	40	37	34	31	28
1,180	1,200	58	55	52	49	46	44	41	38	35	32	30
1,200	1,220	59	56	53	51	48	45	42	39	36	34	31
1,220	1,240	61	58	55	52	49	46	43	41	38	35	32
1,240	1,260	62	59	56	53	50	47	45	42	39	36	33
1,260	1,280	63	60	57	55	52	49	46	43	40	37	35
1,280	1,300	65	62	59	56	53	50	47	44	42	39	36
1,300	1,320	66	63	60	57	54	51	48	46	43	40	37
1,320	1,340	68	65	62	59	56	53	50	47	44	41	39
1,340	1,360	69	66	63	60	57	54	51	48	45	43	40
1,360	1,380	70	67	64	61	58	55	52	50	47	44	41
1,380	1,400	72	69	66	63	60	57	54	51	48	45	42
1,400	1,420	73	70	67	64	61	58	55	52	49	46	44
1,420	1,440	74	71	68	65	62	59	56	53	51	48	45
1,440	1,460	76	73	70	67	64	61	58	55	52	49	46
1,460	1,480	77	74	71	68	65	62	59	56	53	50	47
1,480	1,500	78	75	72	69	66	63	60	57	55	52	49
1,500	1,520	80	77	74	71	68	65	62	59	56	53	50
1,520	1,540	81	78	75	72	69	66	63	60	57	54	51
1,540	1,560	83	80	77	74	71	68	65	62	59	56	53
1,560	1,580	84	81	78	75	72	69	66	63	60	57	54
1,580	1,600	86	83	79	76	73	70	67	64	61	58	55
1,600	1,620	87	84	81	78	75	72	69	66	63	60	57
1,620	1,640	89	85	82	79	76	73	70	67	64	61	58
1,640	1,660	90	87	84	81	77	74	71	68	65	62	59
1,660	1,680	91	88	85	82	79	76	73	70	67	64	61
1,680	1,700	93	90	87	83	80	77	74	71	68	65	62
1,700	1,720	94	91	88	85	82	78	75	72	69	66	63
1,720	1,740	96	93	89	86	83	80	77	74	71	68	65
1,740	1,760	97	94	91	88	85	81	78	75	72	69	66
1,760	1,780	99	95	92	89	86	83	80	77	74	71	68
1,780	1,800	100	97	94	91	87	84	81	78	75	72	69
1,800	1,820	102	98	95	92	89	86	83	79	76	73	70

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
1,820	1,840	103	100	97	93	90	87	84	81	78	75	72
1,840	1,860	104	101	98	95	92	89	85	82	79	76	73
1,860	1,880	106	103	100	96	93	90	87	84	81	77	74
1,880	1,900	107	104	101	98	95	91	88	85	82	79	76
1,900	1,920	109	106	102	99	96	93	90	87	83	80	77
1,920	1,940	111	107	104	101	97	94	91	88	85	82	78
1,940	1,960	112	109	105	102	99	96	93	89	86	83	80
1,960	1,980	114	110	107	104	100	97	94	91	88	85	81
1,980	2,000	115	112	108	105	102	99	95	92	89	86	83
2,000	2,020	117	113	110	107	103	100	97	94	91	87	84
2,020	2,040	118	115	111	108	105	102	98	95	92	89	86
2,040	2,060	120	116	113	110	106	103	100	97	93	90	87
2,060	2,080	121	118	114	111	108	104	101	98	95	92	89
2,080	2,100	123	119	116	113	109	106	103	100	96	93	90
2,100	2,120	124	121	117	114	111	107	104	101	98	95	91
2,120	2,140	126	122	119	116	112	109	106	102	99	96	93
2,140	2,160	127	124	121	117	114	111	107	104	101	97	94
2,160	2,180	129	125	122	119	115	112	109	105	102	99	96
2,180	2,200	130	127	124	120	117	114	110	107	104	100	97
2,200	2,220	132	128	125	122	118	115	112	108	105	102	99
2,220	2,240	133	130	127	123	120	117	113	110	107	103	100
2,240	2,260	135	131	128	125	121	118	115	111	108	105	102
2,260	2,280	136	133	130	126	123	120	116	113	110	106	103
2,280	2,300	138	135	131	128	124	121	118	114	111	108	104
2,300	2,320	139	136	133	129	126	123	119	116	113	109	106
2,320	2,340	141	138	134	131	128	124	121	117	114	111	107
2,340	2,360	142	139	136	132	129	126	122	119	116	112	109
2,360	2,380	144	141	137	134	131	127	124	121	117	114	111
2,380	2,400	145	142	139	135	132	129	125	122	119	115	112
2,400	2,420	147	144	140	137	134	130	127	124	120	117	114
2,420	2,440	149	145	142	138	135	132	128	125	122	118	115
2,440	2,460	150	147	143	140	137	133	130	127	123	120	117
2,460	2,480	152	148	145	142	138	135	131	128	125	121	118
2,480	2,500	153	150	146	143	140	136	133	130	126	123	120
2,500	2,520	155	151	148	145	141	138	135	131	128	124	121
2,520	2,540	156	153	149	146	143	139	136	133	129	126	123
2,540	2,560	158	154	151	148	144	141	138	134	131	128	124
2,560	2,580	159	156	152	149	146	142	139	136	132	129	126
2,580	2,600	161	157	154	151	147	144	141	137	134	131	127
2,600	2,620	162	159	155	152	149	145	142	139	135	132	129
2,620	2,640	164	160	157	154	150	147	144	140	137	134	130
2,640	2,660	165	162	159	155	152	149	145	142	138	135	132
2,660	2,680	167	163	160	157	153	150	147	143	140	137	133
2,680	2,700	168	165	162	158	155	152	148	145	142	138	135
2,700	2,720	170	166	163	160	156	153	150	146	143	140	136

Biweekly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married PERSONS

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
2,720	2,740	171	168	165	161	158	155	151	148	145	141	138
2,740	2,760	173	169	166	163	159	156	153	149	146	143	139
2,760	2,780	174	171	168	164	161	158	154	151	148	144	141
2,780	2,800	176	173	169	166	162	159	156	152	149	146	142
2,800	2,820	178	174	171	167	164	161	157	154	151	147	144
2,820	2,840	179	176	172	169	166	162	159	155	152	149	145
2,840	2,860	181	177	174	170	167	164	160	157	154	150	147
2,860	2,880	182	179	175	172	169	165	162	159	155	152	149
2,880	2,900	184	180	177	173	170	167	163	160	157	153	150
2,900	2,920	185	182	178	175	172	168	165	162	158	155	152
2,920	2,940	187	184	180	177	173	170	166	163	160	156	153
2,940	2,960	189	185	182	178	175	171	168	165	161	158	155
2,960	2,980	190	187	183	180	176	173	169	166	163	159	156
2,980	3,000	192	188	185	181	178	174	171	168	164	161	158
3,000	3,020	193	190	186	183	179	176	173	169	166	162	159
3,020	3,040	195	191	188	184	181	178	174	171	167	164	161
3,040	3,060	196	193	190	186	183	179	176	172	169	166	162
3,060	3,080	198	195	191	188	184	181	177	174	170	167	164
3,080	3,100	200	196	193	189	186	182	179	175	172	169	165
3,100	3,120	201	198	194	191	187	184	180	177	173	170	167
3,120	3,140	203	199	196	192	189	185	182	178	175	172	168
3,140	3,160	204	201	197	194	190	187	184	180	177	173	170
3,160	3,180	206	202	199	196	192	189	185	182	178	175	171
3,180	3,200	208	204	201	197	194	190	187	183	180	176	173
7.90% of excess over \$3,200 plus												
3,200	& over	209	206	202	199	195	192	188	185	181	178	174

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	0	0	0	0	0	0	0	0	0	0
80	100	1	1	0	0	0	0	0	0	0	0	0
100	120	2	1	0	0	0	0	0	0	0	0	0
120	140	2	1	0	0	0	0	0	0	0	0	0
140	160	3	1	1	0	0	0	0	0	0	0	0
160	180	4	2	1	0	0	0	0	0	0	0	0
180	200	4	3	1	1	0	0	0	0	0	0	0
200	220	5	3	2	1	0	0	0	0	0	0	0
220	240	6	4	3	1	1	0	0	0	0	0	0
240	260	7	5	3	2	1	0	0	0	0	0	0
260	280	8	6	4	2	1	0	0	0	0	0	0
280	300	10	7	4	3	1	1	0	0	0	0	0
300	320	11	8	5	4	2	1	0	0	0	0	0
320	340	12	9	7	4	3	1	1	0	0	0	0
340	360	13	10	8	5	3	2	1	0	0	0	0
360	380	14	11	9	6	4	2	1	1	0	0	0
380	400	15	12	10	7	5	3	2	1	0	0	0
400	420	16	14	11	8	6	4	2	1	0	0	0
420	440	18	15	12	9	7	4	3	1	1	0	0
440	460	19	16	13	10	8	5	3	2	1	0	0
460	480	20	17	14	12	9	6	4	3	1	1	0
480	500	21	18	15	13	10	7	5	3	2	1	0
500	520	23	20	17	14	11	9	6	4	2	1	0
520	540	24	21	18	15	12	10	7	4	3	1	1
540	560	25	22	19	16	13	11	8	6	4	2	1
560	580	26	23	20	17	14	12	9	7	4	3	1
580	600	28	25	22	19	16	13	10	8	5	3	2
600	620	29	26	23	20	17	14	11	9	6	4	2
620	640	30	27	24	21	18	15	13	10	7	5	3
640	660	32	29	26	22	19	16	14	11	8	6	4
660	680	33	30	27	24	21	18	15	12	9	7	4
680	700	35	31	28	25	22	19	16	13	11	8	5
700	720	36	33	29	26	23	20	17	14	12	9	6
720	740	37	34	31	28	25	21	18	15	13	10	8
740	760	39	35	32	29	26	23	20	17	14	11	9
760	780	40	37	33	30	27	24	21	18	15	12	10
780	800	41	38	35	32	28	25	22	19	16	13	11
800	820	43	39	36	33	30	27	24	20	17	15	12
820	840	44	41	38	34	31	28	25	22	19	16	13
840	860	46	42	39	36	32	29	26	23	20	17	14
860	880	47	44	40	37	34	31	27	24	21	18	15
880	900	48	45	42	38	35	32	29	26	23	20	16
900	920	50	46	43	40	37	33	30	27	24	21	18

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	51	48	44	41	38	35	31	28	25	22	19
940	960	53	49	46	43	39	36	33	30	26	23	20
960	980	54	51	47	44	41	37	34	31	28	25	22
980	1,000	56	52	49	45	42	39	35	32	29	26	23
1,000	1,020	57	54	50	47	43	40	37	34	30	27	24
1,020	1,040	59	55	52	48	45	41	38	35	32	28	25
1,040	1,060	60	57	53	50	46	43	40	36	33	30	27
1,060	1,080	62	58	55	51	48	44	41	38	34	31	28
1,080	1,100	63	60	56	53	49	46	42	39	36	33	29
1,100	1,120	65	61	58	54	51	47	44	40	37	34	31
1,120	1,140	66	63	59	55	52	49	45	42	39	35	32
1,140	1,160	68	64	61	57	53	50	47	43	40	37	33
1,160	1,180	69	66	62	58	55	51	48	45	41	38	35
1,180	1,200	71	67	64	60	56	53	49	46	43	39	36
1,200	1,220	72	69	65	61	58	54	51	48	44	41	37
1,220	1,240	74	70	67	63	59	56	52	49	46	42	39
1,240	1,260	75	72	68	65	61	57	54	50	47	44	40
1,260	1,280	77	73	70	66	62	59	55	52	48	45	42
1,280	1,300	78	75	71	68	64	60	57	53	50	46	43
1,300	1,320	80	76	73	69	65	62	58	55	51	48	44
1,320	1,340	81	78	74	71	67	63	60	56	53	49	46
1,340	1,360	83	79	76	72	69	65	61	58	54	51	47
1,360	1,380	85	81	77	74	70	66	63	59	56	52	49
1,380	1,400	86	82	79	75	72	68	64	61	57	54	50
1,400	1,420	88	84	80	77	73	69	66	62	59	55	52
1,420	1,440	89	85	82	78	75	71	67	64	60	56	53
1,440	1,460	91	87	83	80	76	72	69	65	62	58	54
1,460	1,480	92	88	85	81	78	74	70	67	63	60	56
1,480	1,500	94	90	86	83	79	76	72	68	65	61	57
1,500	1,520	95	92	88	84	81	77	73	70	66	63	59
1,520	1,540	97	93	89	86	82	79	75	71	68	64	60
1,540	1,560	98	95	91	87	84	80	76	73	69	66	62
1,560	1,580	100	96	92	89	85	82	78	74	71	67	64
1,580	1,600	102	98	94	90	87	83	80	76	72	69	65
1,600	1,620	103	99	96	92	88	85	81	77	74	70	67
1,620	1,640	105	101	97	93	90	86	83	79	75	72	68
1,640	1,660	106	102	99	95	91	88	84	80	77	73	70
1,660	1,680	108	104	100	97	93	89	86	82	78	75	71
1,680	1,700	109	106	102	98	94	91	87	83	80	76	73
1,700	1,720	111	107	103	100	96	92	89	85	81	78	74
1,720	1,740	113	109	105	101	98	94	90	87	83	79	76
1,740	1,760	114	110	107	103	99	95	92	88	84	81	77
1,760	1,780	116	112	108	104	101	97	93	90	86	82	79
1,780	1,800	117	114	110	106	102	98	95	91	87	84	80
1,800	1,820	119	115	111	108	104	100	96	93	89	85	82

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
1,820	1,840	120	117	113	109	105	102	98	94	91	87	83
1,840	1,860	122	118	115	111	107	103	99	96	92	88	85
1,860	1,880	124	120	116	112	109	105	101	97	94	90	86
1,880	1,900	125	121	118	114	110	106	103	99	95	91	88
1,900	1,920	127	123	119	115	112	108	104	100	97	93	89
1,920	1,940	128	125	121	117	113	110	106	102	98	94	91
1,940	1,960	130	126	122	119	115	111	107	104	100	96	92
1,960	1,980	132	128	124	120	116	113	109	105	101	98	94
7.90% of excess over \$1,980 plus												
1,980	& over	133	129	126	122	118	114	111	107	103	99	95

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED											
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more	
		AMOUNT OF INCOME TAX TO BE WITHHELD											
0	40	0	0	0	0	0	0	0	0	0	0	0	
40	60	1	0	0	0	0	0	0	0	0	0	0	
60	80	1	0	0	0	0	0	0	0	0	0	0	
80	100	1	1	0	0	0	0	0	0	0	0	0	
100	120	2	1	0	0	0	0	0	0	0	0	0	
120	140	2	1	0	0	0	0	0	0	0	0	0	
140	160	2	1	1	0	0	0	0	0	0	0	0	
160	180	2	2	1	0	0	0	0	0	0	0	0	
180	200	3	2	1	1	0	0	0	0	0	0	0	
200	220	3	2	2	1	0	0	0	0	0	0	0	
220	240	4	3	2	1	1	0	0	0	0	0	0	
240	260	4	3	2	1	1	0	0	0	0	0	0	
260	280	5	4	2	2	1	0	0	0	0	0	0	
280	300	6	4	3	2	1	1	0	0	0	0	0	
300	320	6	5	3	2	2	1	0	0	0	0	0	
320	340	7	5	4	3	2	1	1	0	0	0	0	
340	360	8	6	5	3	2	2	1	0	0	0	0	
360	380	8	7	5	4	3	2	1	1	0	0	0	
380	400	9	7	6	4	3	2	1	1	0	0	0	
400	420	10	8	6	5	3	2	2	1	0	0	0	
420	440	11	9	7	6	4	3	2	1	1	0	0	
440	460	12	9	8	6	5	3	2	2	1	0	0	
460	480	13	10	8	7	5	4	3	2	1	1	0	
480	500	14	12	9	8	6	4	3	2	2	1	0	
500	520	15	13	10	8	7	5	4	2	2	1	0	
520	540	16	14	11	9	7	6	4	3	2	1	1	
540	560	17	15	12	10	8	6	5	3	2	2	1	
560	580	19	16	13	11	9	7	5	4	3	2	1	
580	600	20	17	14	12	9	8	6	5	3	2	2	
600	620	21	18	16	13	10	8	7	5	4	3	2	
620	640	22	19	17	14	11	9	7	6	4	3	2	
640	660	23	20	18	15	12	10	8	7	5	3	2	
660	680	24	21	19	16	14	11	9	7	6	4	3	
680	700	25	23	20	17	15	12	9	8	6	5	3	
700	720	26	24	21	18	16	13	11	8	7	5	4	
720	740	27	25	22	19	17	14	12	9	8	6	5	
740	760	28	26	23	21	18	15	13	10	8	7	5	
760	780	30	27	24	22	19	16	14	11	9	7	6	
780	800	31	28	25	23	20	18	15	12	10	8	6	
800	820	32	29	27	24	21	19	16	13	11	9	7	
820	840	33	30	28	25	22	20	17	15	12	9	8	
840	860	34	31	29	26	23	21	18	16	13	10	8	
860	880	36	33	30	27	25	22	19	17	14	11	9	
880	900	37	34	31	28	26	23	20	18	15	13	10	
900	920	38	35	32	29	27	24	22	19	16	14	11	

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	40	36	33	30	28	25	23	20	17	15	12
940	960	41	38	35	32	29	26	24	21	18	16	13
960	980	42	39	36	33	30	27	25	22	20	17	14
980	1,000	43	40	37	34	31	29	26	23	21	18	15
1,000	1,020	45	42	39	35	32	30	27	24	22	19	17
1,020	1,040	46	43	40	37	34	31	28	26	23	20	18
1,040	1,060	47	44	41	38	35	32	29	27	24	21	19
1,060	1,080	48	45	42	39	36	33	30	28	25	22	20
1,080	1,100	50	47	44	41	38	35	31	29	26	24	21
1,100	1,120	51	48	45	42	39	36	33	30	27	25	22
1,120	1,140	52	49	46	43	40	37	34	31	28	26	23
1,140	1,160	54	51	48	44	41	38	35	32	29	27	24
1,160	1,180	55	52	49	46	43	40	37	34	31	28	25
1,180	1,200	56	53	50	47	44	41	38	35	32	29	26
1,200	1,220	57	54	51	48	45	42	39	36	33	30	28
1,220	1,240	59	56	53	50	47	43	40	37	34	31	29
1,240	1,260	60	57	54	51	48	45	42	39	36	33	30
1,260	1,280	62	58	55	52	49	46	43	40	37	34	31
1,280	1,300	63	60	56	53	50	47	44	41	38	35	32
1,300	1,320	64	61	58	55	52	49	46	42	39	36	33
1,320	1,340	66	62	59	56	53	50	47	44	41	38	35
1,340	1,360	67	64	61	57	54	51	48	45	42	39	36
1,360	1,380	68	65	62	59	55	52	49	46	43	40	37
1,380	1,400	70	66	63	60	57	54	51	48	45	42	38
1,400	1,420	71	68	65	61	58	55	52	49	46	43	40
1,420	1,440	72	69	66	63	59	56	53	50	47	44	41
1,440	1,460	74	71	67	64	61	58	55	51	48	45	42
1,460	1,480	75	72	69	65	62	59	56	53	50	47	44
1,480	1,500	77	73	70	67	64	60	57	54	51	48	45
1,500	1,520	78	75	71	68	65	62	58	55	52	49	46
1,520	1,540	79	76	73	70	66	63	60	57	54	50	47
1,540	1,560	81	77	74	71	68	64	61	58	55	52	49
1,560	1,580	82	79	75	72	69	66	63	59	56	53	50
1,580	1,600	83	80	77	74	70	67	64	61	57	54	51
1,600	1,620	85	81	78	75	72	68	65	62	59	56	53
1,620	1,640	86	83	80	76	73	70	67	63	60	57	54
1,640	1,660	88	84	81	78	74	71	68	65	61	58	55
1,660	1,680	89	86	82	79	76	73	69	66	63	60	56
1,680	1,700	90	87	84	80	77	74	71	67	64	61	58
1,700	1,720	92	88	85	82	79	75	72	69	66	62	59
1,720	1,740	93	90	86	83	80	77	73	70	67	64	60
1,740	1,760	95	91	88	85	81	78	75	72	68	65	62
1,760	1,780	96	93	89	86	83	79	76	73	70	66	63
1,780	1,800	98	94	91	87	84	81	77	74	71	68	65
1,800	1,820	99	96	92	89	85	82	79	76	72	69	66

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
1,820	1,840	101	97	94	90	87	83	80	77	74	70	67
1,840	1,860	102	99	95	92	88	85	82	78	75	72	69
1,860	1,880	103	100	97	93	90	86	83	80	76	73	70
1,880	1,900	105	101	98	95	91	88	84	81	78	75	71
1,900	1,920	106	103	99	96	93	89	86	82	79	76	73
1,920	1,940	108	104	101	97	94	91	87	84	81	77	74
1,940	1,960	109	106	102	99	95	92	89	85	82	79	75
1,960	1,980	111	107	104	100	97	93	90	87	83	80	77
1,980	2,000	112	109	105	102	98	95	91	88	85	81	78
2,000	2,020	114	110	107	103	100	96	93	90	86	83	79
2,020	2,040	115	112	108	105	101	98	94	91	88	84	81
2,040	2,060	117	113	110	106	103	99	96	92	89	86	82
2,060	2,080	118	114	111	108	104	101	97	94	90	87	84
2,080	2,100	120	116	112	109	106	102	99	95	92	88	85
2,100	2,120	121	118	114	110	107	104	100	97	93	90	86
2,120	2,140	123	119	115	112	108	105	102	98	95	91	88
2,140	2,160	124	121	117	113	110	106	103	100	96	93	89
2,160	2,180	126	122	118	115	111	108	104	101	98	94	91
2,180	2,200	127	124	120	116	113	109	106	102	99	96	92
2,200	2,220	129	125	122	118	114	111	107	104	100	97	94
2,220	2,240	130	127	123	119	116	112	109	105	102	98	95
2,240	2,260	132	128	125	121	117	114	110	107	103	100	96
2,260	2,280	133	130	126	122	119	115	112	108	105	101	98
2,280	2,300	135	131	128	124	120	117	113	110	106	103	99
2,300	2,320	136	133	129	125	122	118	115	111	108	104	101
2,320	2,340	138	134	131	127	123	120	116	113	109	106	102
2,340	2,360	139	136	132	129	125	121	118	114	111	107	104
2,360	2,380	141	137	134	130	126	123	119	116	112	109	105
2,380	2,400	142	139	135	132	128	124	121	117	113	110	107
2,400	2,420	144	140	137	133	129	126	122	119	115	111	108
2,420	2,440	145	142	138	135	131	127	124	120	117	113	109
2,440	2,460	147	143	140	136	133	129	125	122	118	114	111
2,460	2,480	149	145	141	138	134	130	127	123	120	116	112
2,480	2,500	150	146	143	139	136	132	128	125	121	117	114
2,500	2,520	152	148	144	141	137	133	130	126	123	119	115
2,520	2,540	153	149	146	142	139	135	131	128	124	120	117
2,540	2,560	155	151	147	144	140	136	133	129	126	122	118
2,560	2,580	156	152	149	145	142	138	134	131	127	124	120
2,580	2,600	158	154	150	147	143	140	136	132	129	125	121
2,600	2,620	159	156	152	148	145	141	137	134	130	127	123
2,620	2,640	161	157	153	150	146	143	139	135	132	128	124
2,640	2,660	162	159	155	151	148	144	140	137	133	130	126
2,660	2,680	164	160	156	153	149	146	142	138	135	131	128
2,680	2,700	165	162	158	154	151	147	144	140	136	133	129
2,700	2,720	167	163	160	156	152	149	145	141	138	134	131

Semimonthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
2,720	2,740	168	165	161	157	154	150	147	143	139	136	132
2,740	2,760	170	166	163	159	155	152	148	144	141	137	134
2,760	2,780	171	168	164	160	157	153	150	146	142	139	135
2,780	2,800	173	169	166	162	158	155	151	147	144	140	137
2,800	2,820	174	171	167	163	160	156	153	149	145	142	138
2,820	2,840	176	172	169	165	161	158	154	151	147	143	140
2,840	2,860	177	174	170	167	163	159	156	152	148	145	141
2,860	2,880	179	175	172	168	164	161	157	154	150	146	143
2,880	2,900	180	177	173	170	166	162	159	155	151	148	144
2,900	2,920	182	178	175	171	167	164	160	157	153	149	146
2,920	2,940	183	180	176	173	169	165	162	158	155	151	147
2,940	2,960	185	181	178	174	171	167	163	160	156	152	149
2,960	2,980	187	183	179	176	172	168	165	161	158	154	150
2,980	3,000	188	184	181	177	174	170	166	163	159	155	152
3,000	3,020	190	186	182	179	175	171	168	164	161	157	153
3,020	3,040	191	187	184	180	177	173	169	166	162	158	155
3,040	3,060	193	189	185	182	178	174	171	167	164	160	156
3,060	3,080	194	191	187	183	180	176	172	169	165	162	158
3,080	3,100	196	192	188	185	181	178	174	170	167	163	159
3,100	3,120	197	194	190	186	183	179	175	172	168	165	161
3,120	3,140	199	195	192	188	184	181	177	173	170	166	162
3,140	3,160	201	197	193	189	186	182	178	175	171	168	164
3,160	3,180	202	198	195	191	187	184	180	176	173	169	166
3,180	3,200	204	200	196	193	189	185	182	178	174	171	167
3,200	3,220	205	202	198	194	190	187	183	179	176	172	169
3,220	3,240	207	203	199	196	192	188	185	181	177	174	170
3,240	3,260	209	205	201	197	193	190	186	182	179	175	172
3,260	3,280	210	206	203	199	195	191	188	184	180	177	173
3,280	3,300	212	208	204	200	197	193	189	185	182	178	175
3,300	3,320	213	210	206	202	198	194	191	187	183	180	176
3,320	3,340	215	211	207	204	200	196	192	189	185	181	178
3,340	3,360	216	213	209	205	201	198	194	190	186	183	179
3,360	3,380	218	214	211	207	203	199	195	192	188	184	181
3,380	3,400	220	216	212	208	205	201	197	193	189	186	182
3,400	3,420	221	217	214	210	206	202	199	195	191	187	184
3,420	3,440	223	219	215	211	208	204	200	196	193	189	185
3,440	3,460	224	221	217	213	209	206	202	198	194	190	187
3,460	3,480	226	222	218	215	211	207	203	200	196	192	188
7.90% of excess over \$3,480 plus												
3,480 & over		228	224	220	216	212	209	205	201	197	194	190

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	0	0	0	0	0	0	0	0	0	0
80	100	1	0	0	0	0	0	0	0	0	0	0
100	120	2	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	2	1	0	0	0	0	0	0	0	0	0
160	180	2	1	0	0	0	0	0	0	0	0	0
180	200	3	1	0	0	0	0	0	0	0	0	0
200	220	3	2	0	0	0	0	0	0	0	0	0
220	240	4	2	1	0	0	0	0	0	0	0	0
240	260	4	2	1	0	0	0	0	0	0	0	0
260	280	5	2	1	0	0	0	0	0	0	0	0
280	300	6	3	1	0	0	0	0	0	0	0	0
300	320	6	3	2	0	0	0	0	0	0	0	0
320	340	7	4	2	1	0	0	0	0	0	0	0
340	360	8	5	2	1	0	0	0	0	0	0	0
360	380	8	5	3	1	0	0	0	0	0	0	0
380	400	9	6	3	1	0	0	0	0	0	0	0
400	420	10	6	3	2	0	0	0	0	0	0	0
420	440	11	7	4	2	1	0	0	0	0	0	0
440	460	12	8	5	2	1	0	0	0	0	0	0
460	480	13	8	5	3	1	0	0	0	0	0	0
480	500	14	9	6	3	2	0	0	0	0	0	0
500	520	15	10	7	4	2	0	0	0	0	0	0
520	540	16	11	7	4	2	1	0	0	0	0	0
540	560	17	12	8	5	2	1	0	0	0	0	0
560	580	19	13	9	5	3	1	0	0	0	0	0
580	600	20	14	9	6	3	2	0	0	0	0	0
600	620	21	16	10	7	4	2	1	0	0	0	0
620	640	22	17	11	7	4	2	1	0	0	0	0
640	660	23	18	12	8	5	2	1	0	0	0	0
660	680	24	19	14	9	6	3	1	0	0	0	0
680	700	25	20	15	9	6	3	2	0	0	0	0
700	720	26	21	16	11	7	4	2	1	0	0	0
720	740	27	22	17	12	8	5	2	1	0	0	0
740	760	28	23	18	13	8	5	2	1	0	0	0
760	780	30	24	19	14	9	6	3	1	0	0	0
780	800	31	25	20	15	10	6	3	2	0	0	0
800	820	32	27	21	16	11	7	4	2	1	0	0
820	840	33	28	22	17	12	8	5	2	1	0	0
840	860	34	29	23	18	13	8	5	3	1	0	0
860	880	36	30	25	19	14	9	6	3	2	0	0
880	900	37	31	26	20	15	10	7	4	2	0	0
900	920	38	32	27	22	16	11	7	4	2	1	0

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	40	33	28	23	17	12	8	5	2	1	0
940	960	41	35	29	24	18	13	8	5	3	1	0
960	980	42	36	30	25	20	14	9	6	3	2	0
980	1,000	43	37	31	26	21	15	10	7	4	2	1
1,000	1,020	45	39	32	27	22	17	11	7	4	2	1
1,020	1,040	46	40	34	28	23	18	12	8	5	2	1
1,040	1,060	47	41	35	29	24	19	13	9	6	3	1
1,060	1,080	48	42	36	30	25	20	15	9	6	3	2
1,080	1,100	50	44	38	31	26	21	16	10	7	4	2
1,100	1,120	51	45	39	33	27	22	17	12	8	4	2
1,120	1,140	52	46	40	34	28	23	18	13	8	5	2
1,140	1,160	54	47	41	35	29	24	19	14	9	6	3
1,160	1,180	55	49	43	37	31	25	20	15	10	6	3
1,180	1,200	56	50	44	38	32	26	21	16	11	7	4
1,200	1,220	57	51	45	39	33	28	22	17	12	8	5
1,220	1,240	59	53	47	40	34	29	23	18	13	8	5
1,240	1,260	60	54	48	42	36	30	24	19	14	9	6
1,260	1,280	62	55	49	43	37	31	26	20	15	10	7
1,280	1,300	63	56	50	44	38	32	27	21	16	11	7
1,300	1,320	64	58	52	46	39	33	28	23	17	12	8
1,320	1,340	66	59	53	47	41	35	29	24	18	13	8
1,340	1,360	67	61	54	48	42	36	30	25	19	14	9
1,360	1,380	68	62	55	49	43	37	31	26	21	15	10
1,380	1,400	70	63	57	51	45	38	32	27	22	16	11
1,400	1,420	71	65	58	52	46	40	34	28	23	18	12
1,420	1,440	72	66	59	53	47	41	35	29	24	19	13
1,440	1,460	74	67	61	54	48	42	36	30	25	20	15
1,460	1,480	75	69	62	56	50	44	37	31	26	21	16
1,480	1,500	77	70	64	57	51	45	39	33	27	22	17
1,500	1,520	78	71	65	58	52	46	40	34	28	23	18
1,520	1,540	79	73	66	60	54	47	41	35	29	24	19
1,540	1,560	81	74	68	61	55	49	43	36	30	25	20
1,560	1,580	82	75	69	63	56	50	44	38	32	26	21
1,580	1,600	83	77	70	64	57	51	45	39	33	27	22
1,600	1,620	85	78	72	65	59	53	46	40	34	29	23
1,620	1,640	86	80	73	67	60	54	48	42	36	30	24
1,640	1,660	88	81	74	68	61	55	49	43	37	31	26
1,660	1,680	89	82	76	69	63	56	50	44	38	32	27
1,680	1,700	90	84	77	71	64	58	52	45	39	33	28
1,700	1,720	92	85	79	72	66	59	53	47	41	35	29
1,720	1,740	93	86	80	73	67	60	54	48	42	36	30
1,740	1,760	95	88	81	75	68	62	55	49	43	37	31
1,760	1,780	96	89	83	76	70	63	57	51	44	38	32
1,780	1,800	98	91	84	77	71	65	58	52	46	40	34
1,800	1,820	99	92	85	79	72	66	59	53	47	41	35

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
1,820	1,840	101	94	87	80	74	67	61	54	48	42	36
1,840	1,860	102	95	88	82	75	69	62	56	50	43	37
1,860	1,880	103	97	90	83	76	70	63	57	51	45	39
1,880	1,900	105	98	91	84	78	71	65	58	52	46	40
1,900	1,920	106	99	93	86	79	73	66	60	53	47	41
1,920	1,940	108	101	94	87	81	74	68	61	55	49	42
1,940	1,960	109	102	95	89	82	75	69	62	56	50	44
1,960	1,980	111	104	97	90	83	77	70	64	57	51	45
1,980	2,000	112	105	98	91	85	78	72	65	59	52	46
2,000	2,020	114	107	100	93	86	79	73	66	60	54	48
2,020	2,040	115	108	101	94	87	81	74	68	61	55	49
2,040	2,060	117	110	103	96	89	82	76	69	63	56	50
2,060	2,080	118	111	104	97	90	84	77	71	64	58	51
2,080	2,100	120	112	106	99	92	85	78	72	65	59	53
2,100	2,120	121	114	107	100	93	86	80	73	67	60	54
2,120	2,140	123	115	108	102	95	88	81	75	68	62	55
2,140	2,160	124	117	110	103	96	89	82	76	70	63	57
2,160	2,180	126	118	111	104	98	91	84	77	71	64	58
2,180	2,200	127	120	113	106	99	92	85	79	72	66	59
2,200	2,220	129	122	114	107	100	94	87	80	74	67	61
2,220	2,240	130	123	116	109	102	95	88	81	75	68	62
2,240	2,260	132	125	117	110	103	96	90	83	76	70	63
2,260	2,280	133	126	119	112	105	98	91	84	78	71	65
2,280	2,300	135	128	120	113	106	99	92	86	79	73	66
2,300	2,320	136	129	122	115	108	101	94	87	80	74	67
2,320	2,340	138	131	123	116	109	102	95	89	82	75	69
2,340	2,360	139	132	125	118	111	104	97	90	83	77	70
2,360	2,380	141	134	126	119	112	105	98	91	85	78	72
2,380	2,400	142	135	128	121	113	107	100	93	86	79	73
2,400	2,420	144	137	129	122	115	108	101	94	87	81	74
2,420	2,440	145	138	131	124	116	109	103	96	89	82	76
2,440	2,460	147	140	133	125	118	111	104	97	90	83	77
2,460	2,480	149	141	134	127	120	112	105	99	92	85	78
2,480	2,500	150	143	136	128	121	114	107	100	93	86	80
2,500	2,520	152	144	137	130	123	115	108	101	95	88	81
2,520	2,540	153	146	139	131	124	117	110	103	96	89	82
2,540	2,560	155	147	140	133	126	118	111	104	97	91	84
2,560	2,580	156	149	142	134	127	120	113	106	99	92	85
2,580	2,600	158	150	143	136	129	121	114	107	100	93	87
2,600	2,620	159	152	145	137	130	123	116	109	102	95	88
2,620	2,640	161	153	146	139	132	124	117	110	103	96	90
2,640	2,660	162	155	148	140	133	126	119	112	105	98	91
2,660	2,680	164	156	149	142	135	127	120	113	106	99	92
2,680	2,700	165	158	151	144	136	129	122	115	108	101	94
2,700	2,720	167	160	152	145	138	131	123	116	109	102	95

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
2,720	2,740	168	161	154	147	139	132	125	118	110	104	97
2,740	2,760	170	163	155	148	141	134	126	119	112	105	98
2,760	2,780	171	164	157	150	142	135	128	121	113	106	100
2,780	2,800	173	166	158	151	144	137	129	122	115	108	101
2,800	2,820	174	167	160	153	145	138	131	124	116	109	102
2,820	2,840	176	169	161	154	147	140	132	125	118	111	104
2,840	2,860	177	170	163	156	148	141	134	127	119	112	105
2,860	2,880	179	172	164	157	150	143	135	128	121	114	107
2,880	2,900	180	173	166	159	151	144	137	130	122	115	108
2,900	2,920	182	175	167	160	153	146	138	131	124	117	110
2,920	2,940	183	176	169	162	154	147	140	133	126	118	111
2,940	2,960	185	178	171	163	156	149	142	134	127	120	113
2,960	2,980	187	179	172	165	158	150	143	136	129	121	114
2,980	3,000	188	181	174	166	159	152	145	137	130	123	116
3,000	3,020	190	182	175	168	161	153	146	139	132	124	117
3,020	3,040	191	184	177	169	162	155	148	140	133	126	119
3,040	3,060	193	185	178	171	164	156	149	142	135	127	120
3,060	3,080	194	187	180	172	165	158	151	143	136	129	122
3,080	3,100	196	188	181	174	167	159	152	145	138	130	123
3,100	3,120	197	190	183	175	168	161	154	146	139	132	125
3,120	3,140	199	192	184	177	170	162	155	148	141	133	126
3,140	3,160	201	193	186	178	171	164	157	149	142	135	128
3,160	3,180	202	195	187	180	173	165	158	151	144	137	129
3,180	3,200	204	196	189	182	174	167	160	153	145	138	131
3,200	3,220	205	198	190	183	176	169	161	154	147	140	132
3,220	3,240	207	199	192	185	177	170	163	156	148	141	134
3,240	3,260	209	201	193	186	179	172	164	157	150	143	135
3,260	3,280	210	203	195	188	180	173	166	159	151	144	137
3,280	3,300	212	204	197	189	182	175	167	160	153	146	138
3,300	3,320	213	206	198	191	183	176	169	162	154	147	140
3,320	3,340	215	207	200	192	185	178	170	163	156	149	141
3,340	3,360	216	209	201	194	186	179	172	165	157	150	143
3,360	3,380	218	210	203	195	188	181	173	166	159	152	144
3,380	3,400	220	212	205	197	189	182	175	168	160	153	146
3,400	3,420	221	214	206	199	191	184	176	169	162	155	147
3,420	3,440	223	215	208	200	193	185	178	171	164	156	149
3,440	3,460	224	217	209	202	194	187	180	172	165	158	151
3,460	3,480	226	218	211	203	196	188	181	174	167	159	152
3,480	3,500	228	220	212	205	197	190	183	175	168	161	154
3,500	3,520	229	222	214	206	199	191	184	177	170	162	155
3,520	3,540	231	223	216	208	201	193	186	178	171	164	157
3,540	3,560	232	225	217	210	202	195	187	180	173	165	158
3,560	3,580	234	226	219	211	204	196	189	181	174	167	160
3,580	3,600	235	228	220	213	205	198	190	183	176	168	161
3,600	3,620	237	229	222	214	207	199	192	184	177	170	163

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
3,620	3,640	239	231	224	216	208	201	193	186	179	171	164
3,640	3,660	240	233	225	218	210	202	195	187	180	173	166
3,660	3,680	242	234	227	219	212	204	197	189	182	175	167
3,680	3,700	243	236	228	221	213	206	198	191	183	176	169
3,700	3,720	245	237	230	222	215	207	200	192	185	178	170
3,720	3,740	246	239	231	224	216	209	201	194	186	179	172
3,740	3,760	248	241	233	225	218	210	203	195	188	181	173
3,760	3,780	250	242	235	227	219	212	204	197	189	182	175
3,780	3,800	251	244	236	229	221	214	206	198	191	184	176
3,800	3,820	253	245	238	230	223	215	208	200	193	185	178
3,820	3,840	254	247	239	232	224	217	209	202	194	187	179
3,840	3,860	256	248	241	233	226	218	211	203	196	188	181
3,860	3,880	258	250	242	235	227	220	212	205	197	190	182
3,880	3,900	259	252	244	237	229	221	214	206	199	191	184
3,900	3,920	261	253	246	238	231	223	215	208	200	193	185
3,920	3,940	262	255	247	240	232	225	217	210	202	194	187
3,940	3,960	264	256	249	241	234	226	219	211	204	196	189
7.90% of excess over \$3,960plus												
3,960	& over	265	258	250	243	235	228	220	213	205	198	190

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0	0	0	0	0	0	0	0	0	0	0
40	60	1	0	0	0	0	0	0	0	0	0	0
60	80	1	0	0	0	0	0	0	0	0	0	0
80	100	1	0	0	0	0	0	0	0	0	0	0
100	120	2	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	2	1	0	0	0	0	0	0	0	0	0
160	180	2	1	0	0	0	0	0	0	0	0	0
180	200	3	1	0	0	0	0	0	0	0	0	0
200	220	3	2	0	0	0	0	0	0	0	0	0
220	240	3	2	1	0	0	0	0	0	0	0	0
240	260	4	2	1	0	0	0	0	0	0	0	0
260	280	4	2	1	0	0	0	0	0	0	0	0
280	300	4	3	1	0	0	0	0	0	0	0	0
300	320	4	3	2	0	0	0	0	0	0	0	0
320	340	5	3	2	1	0	0	0	0	0	0	0
340	360	5	4	2	1	0	0	0	0	0	0	0
360	380	5	4	3	1	0	0	0	0	0	0	0
380	400	5	4	3	1	0	0	0	0	0	0	0
400	420	6	4	3	2	0	0	0	0	0	0	0
420	440	7	5	3	2	1	0	0	0	0	0	0
440	460	7	5	4	2	1	0	0	0	0	0	0
460	480	8	5	4	3	1	0	0	0	0	0	0
480	500	8	6	4	3	2	0	0	0	0	0	0
500	520	9	6	4	3	2	0	0	0	0	0	0
520	540	10	7	5	3	2	1	0	0	0	0	0
540	560	10	7	5	4	2	1	0	0	0	0	0
560	580	11	8	5	4	3	1	0	0	0	0	0
580	600	12	9	6	4	3	2	0	0	0	0	0
600	620	12	9	6	5	3	2	1	0	0	0	0
620	640	13	10	7	5	3	2	1	0	0	0	0
640	660	14	11	7	5	4	2	1	0	0	0	0
660	680	14	11	8	5	4	3	1	0	0	0	0
680	700	15	12	9	6	4	3	2	0	0	0	0
700	720	16	12	9	6	5	3	2	1	0	0	0
720	740	16	13	10	7	5	4	2	1	0	0	0
740	760	17	14	11	8	5	4	2	1	0	0	0
760	780	17	14	11	8	5	4	3	1	0	0	0
780	800	18	15	12	9	6	4	3	2	0	0	0
800	820	19	16	13	10	7	5	3	2	1	0	0
820	840	20	16	13	10	7	5	4	2	1	0	0
840	860	21	17	14	11	8	5	4	3	1	0	0
860	880	22	18	15	11	8	6	4	3	2	0	0
880	900	23	18	15	12	9	6	4	3	2	0	0
900	920	24	19	16	13	10	7	5	3	2	1	0

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
920	940	26	20	16	13	10	7	5	4	2	1	0
940	960	27	21	17	14	11	8	5	4	3	1	0
960	980	28	23	18	15	12	9	6	4	3	2	0
980	1,000	29	24	18	15	12	9	6	5	3	2	1
1,000	1,020	30	25	19	16	13	10	7	5	3	2	1
1,020	1,040	31	26	21	17	14	11	7	5	4	2	1
1,040	1,060	32	27	22	17	14	11	8	5	4	3	1
1,060	1,080	33	28	23	18	15	12	9	6	4	3	2
1,080	1,100	34	29	24	19	15	12	9	6	5	3	2
1,100	1,120	35	30	25	20	16	13	10	7	5	4	2
1,120	1,140	37	31	26	21	17	14	11	8	5	4	2
1,140	1,160	38	32	27	22	17	14	11	8	5	4	3
1,160	1,180	39	34	28	23	18	15	12	9	6	4	3
1,180	1,200	40	35	29	24	19	16	13	10	6	5	3
1,200	1,220	41	36	30	25	20	16	13	10	7	5	4
1,220	1,240	42	37	32	26	21	17	14	11	8	5	4
1,240	1,260	43	38	33	27	22	18	14	11	8	5	4
1,260	1,280	44	39	34	29	23	18	15	12	9	6	4
1,280	1,300	45	40	35	30	24	19	16	13	10	7	5
1,300	1,320	46	41	36	31	25	20	16	13	10	7	5
1,320	1,340	48	42	37	32	27	21	17	14	11	8	5
1,340	1,360	49	43	38	33	28	22	18	15	12	9	6
1,360	1,380	50	45	39	34	29	24	18	15	12	9	6
1,380	1,400	51	46	40	35	30	25	19	16	13	10	7
1,400	1,420	52	47	41	36	31	26	20	17	14	10	7
1,420	1,440	53	48	43	37	32	27	22	17	14	11	8
1,440	1,460	54	49	44	38	33	28	23	18	15	12	9
1,460	1,480	55	50	45	40	34	29	24	19	15	12	9
1,480	1,500	56	51	46	41	35	30	25	20	16	13	10
1,500	1,520	57	52	47	42	36	31	26	21	17	14	11
1,520	1,540	59	53	48	43	38	32	27	22	17	14	11
1,540	1,560	60	54	49	44	39	33	28	23	18	15	12
1,560	1,580	61	56	50	45	40	35	29	24	19	16	13
1,580	1,600	62	57	51	46	41	36	30	25	20	16	13
1,600	1,620	63	58	52	47	42	37	31	26	21	17	14
1,620	1,640	64	59	54	48	43	38	33	27	22	17	14
1,640	1,660	66	60	55	49	44	39	34	28	23	18	15
1,660	1,680	67	61	56	51	45	40	35	30	24	19	16
1,680	1,700	68	62	57	52	46	41	36	31	25	20	16
1,700	1,720	69	63	58	53	47	42	37	32	26	21	17
1,720	1,740	71	65	59	54	49	43	38	33	28	22	18
1,740	1,760	72	66	60	55	50	44	39	34	29	23	18
1,760	1,780	73	67	61	56	51	46	40	35	30	25	19
1,780	1,800	75	68	62	57	52	47	41	36	31	26	20
1,800	1,820	76	70	64	58	53	48	42	37	32	27	22

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
1,820	1,840	77	71	65	59	54	49	44	38	33	28	23
1,840	1,860	78	72	66	60	55	50	45	39	34	29	24
1,860	1,880	80	74	67	62	56	51	46	41	35	30	25
1,880	1,900	81	75	69	63	57	52	47	42	36	31	26
1,900	1,920	82	76	70	64	58	53	48	43	37	32	27
1,920	1,940	84	77	71	65	60	54	49	44	39	33	28
1,940	1,960	85	79	73	66	61	55	50	45	40	34	29
1,960	1,980	86	80	74	68	62	57	51	46	41	36	30
1,980	2,000	87	81	75	69	63	58	52	47	42	37	31
2,000	2,020	89	83	76	70	64	59	53	48	43	38	33
2,020	2,040	90	84	78	72	66	60	55	49	44	39	34
2,040	2,060	91	85	79	73	67	61	56	50	45	40	35
2,060	2,080	92	86	80	74	68	62	57	52	46	41	36
2,080	2,100	94	88	82	75	69	63	58	53	47	42	37
2,100	2,120	95	89	83	77	71	65	59	54	48	43	38
2,120	2,140	96	90	84	78	72	66	60	55	50	44	39
2,140	2,160	98	91	85	79	73	67	61	56	51	45	40
2,160	2,180	99	93	87	81	74	68	62	57	52	47	41
2,180	2,200	100	94	88	82	76	70	64	58	53	48	42
2,200	2,220	101	95	89	83	77	71	65	59	54	49	44
2,220	2,240	103	97	91	84	78	72	66	60	55	50	45
2,240	2,260	104	98	92	86	80	73	67	61	56	51	46
2,260	2,280	105	99	93	87	81	75	69	63	57	52	47
2,280	2,300	107	100	94	88	82	76	70	64	58	53	48
2,300	2,320	108	102	96	90	83	77	71	65	59	54	49
2,320	2,340	109	103	97	91	85	79	73	66	61	55	50
2,340	2,360	110	104	98	92	86	80	74	68	62	56	51
2,360	2,380	112	106	99	93	87	81	75	69	63	58	52
2,380	2,400	113	107	101	95	89	82	76	70	64	59	53
2,400	2,420	114	108	102	96	90	84	78	72	65	60	55
2,420	2,440	116	109	103	97	91	85	79	73	67	61	56
2,440	2,460	117	111	105	98	92	86	80	74	68	62	57
2,460	2,480	118	112	106	100	94	88	81	75	69	63	58
2,480	2,500	120	113	107	101	95	89	83	77	71	64	59
2,500	2,520	121	115	108	102	96	90	84	78	72	66	60
2,520	2,540	122	116	110	104	98	91	85	79	73	67	61
2,540	2,560	124	117	111	105	99	93	87	80	74	68	62
2,560	2,580	125	119	112	106	100	94	88	82	76	70	63
2,580	2,600	127	120	114	107	101	95	89	83	77	71	65
2,600	2,620	128	121	115	109	103	97	90	84	78	72	66
2,620	2,640	129	123	116	110	104	98	92	86	80	73	67
2,640	2,660	131	124	118	111	105	99	93	87	81	75	69
2,660	2,680	132	125	119	113	106	100	94	88	82	76	70
2,680	2,700	133	127	120	114	108	102	96	89	83	77	71
2,700	2,720	135	128	122	115	109	103	97	91	85	79	72

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
2,720	2,740	136	130	123	117	110	104	98	92	86	80	74
2,740	2,760	137	131	124	118	112	105	99	93	87	81	75
2,760	2,780	139	132	126	119	113	107	101	95	88	82	76
2,780	2,800	140	134	127	121	114	108	102	96	90	84	78
2,800	2,820	141	135	129	122	116	109	103	97	91	85	79
2,820	2,840	143	136	130	123	117	111	105	98	92	86	80
2,840	2,860	144	138	131	125	118	112	106	100	94	87	81
2,860	2,880	146	139	133	126	120	113	107	101	95	89	83
2,880	2,900	147	140	134	127	121	115	108	102	96	90	84
2,900	2,920	148	142	135	129	122	116	110	104	97	91	85
2,920	2,940	150	143	137	130	124	117	111	105	99	93	86
2,940	2,960	151	145	138	132	125	119	112	106	100	94	88
2,960	2,980	152	146	139	133	126	120	113	107	101	95	89
2,980	3,000	154	147	141	134	128	121	115	109	103	96	90
3,000	3,020	155	149	142	136	129	123	116	110	104	98	92
3,020	3,040	156	150	143	137	131	124	118	111	105	99	93
3,040	3,060	158	151	145	138	132	125	119	112	106	100	94
3,060	3,080	159	153	146	140	133	127	120	114	108	102	95
3,080	3,100	161	154	148	141	135	128	122	115	109	103	97
3,100	3,120	162	155	149	142	136	129	123	116	110	104	98
3,120	3,140	163	157	150	144	137	131	124	118	112	105	99
3,140	3,160	165	158	152	145	139	132	126	119	113	107	101
3,160	3,180	166	159	153	147	140	134	127	121	114	108	102
3,180	3,200	167	161	154	148	141	135	128	122	115	109	103
3,200	3,220	169	162	156	149	143	136	130	123	117	111	104
3,220	3,240	170	164	157	151	144	138	131	125	118	112	106
3,240	3,260	172	165	158	152	145	139	132	126	120	113	107
3,260	3,280	173	166	160	153	147	140	134	127	121	114	108
3,280	3,300	174	168	161	155	148	142	135	129	122	116	110
3,300	3,320	176	169	163	156	150	143	137	130	124	117	111
3,320	3,340	177	170	164	157	151	144	138	131	125	118	112
3,340	3,360	179	172	165	159	152	146	139	133	126	120	113
3,360	3,380	180	173	167	160	154	147	141	134	128	121	115
3,380	3,400	182	175	168	161	155	149	142	136	129	123	116
3,400	3,420	183	176	169	163	156	150	143	137	130	124	117
3,420	3,440	185	178	171	164	158	151	145	138	132	125	119
3,440	3,460	186	179	172	166	159	153	146	140	133	127	120
3,460	3,480	187	181	174	167	160	154	147	141	134	128	122
3,480	3,500	189	182	175	168	162	155	149	142	136	129	123
3,500	3,520	190	183	177	170	163	157	150	144	137	131	124
3,520	3,540	192	185	178	171	165	158	152	145	139	132	126
3,540	3,560	193	186	179	173	166	159	153	146	140	133	127
3,560	3,580	195	188	181	174	167	161	154	148	141	135	128
3,580	3,600	196	189	182	175	169	162	156	149	143	136	130
3,600	3,620	198	191	184	177	170	163	157	150	144	138	131

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
3,620	3,640	199	192	185	178	171	165	158	152	145	139	132
3,640	3,660	200	194	187	180	173	166	160	153	147	140	134
3,660	3,680	202	195	188	181	174	168	161	155	148	142	135
3,680	3,700	203	196	190	183	176	169	162	156	149	143	136
3,700	3,720	205	198	191	184	177	170	164	157	151	144	138
3,720	3,740	206	199	192	186	179	172	165	159	152	146	139
3,740	3,760	208	201	194	187	180	173	166	160	154	147	141
3,760	3,780	209	202	195	188	182	175	168	161	155	148	142
3,780	3,800	210	204	197	190	183	176	169	163	156	150	143
3,800	3,820	212	205	198	191	184	178	171	164	158	151	145
3,820	3,840	213	206	200	193	186	179	172	165	159	152	146
3,840	3,860	215	208	201	194	187	180	174	167	160	154	147
3,860	3,880	216	209	203	196	189	182	175	168	162	155	149
3,880	3,900	218	211	204	197	190	183	176	170	163	157	150
3,900	3,920	219	212	205	199	192	185	178	171	164	158	151
3,920	3,940	221	214	207	200	193	186	179	173	166	159	153
3,940	3,960	222	215	208	201	195	188	181	174	167	161	154
3,960	3,980	223	217	210	203	196	189	182	175	169	162	156
3,980	4,000	225	218	211	204	197	191	184	177	170	163	157
4,000	4,020	226	219	213	206	199	192	185	178	171	165	158
4,020	4,040	228	221	214	207	200	193	187	180	173	166	160
4,040	4,060	229	222	215	209	202	195	188	181	174	167	161
4,060	4,080	231	224	217	210	203	196	189	183	176	169	162
4,080	4,100	232	225	218	211	205	198	191	184	177	170	164
4,100	4,120	234	227	220	213	206	199	192	185	179	172	165
4,120	4,140	235	228	221	214	207	201	194	187	180	173	166
4,140	4,160	237	230	223	216	209	202	195	188	181	175	168
4,160	4,180	239	231	224	217	210	204	197	190	183	176	169
4,180	4,200	240	233	226	219	212	205	198	191	184	177	171
4,200	4,220	242	234	227	220	213	206	200	193	186	179	172
4,220	4,240	243	236	229	222	215	208	201	194	187	180	174
4,240	4,260	245	237	230	223	216	209	202	196	189	182	175
4,260	4,280	246	239	232	224	218	211	204	197	190	183	176
4,280	4,300	248	240	233	226	219	212	205	198	192	185	178
4,300	4,320	249	242	235	227	220	214	207	200	193	186	179
4,320	4,340	251	243	236	229	222	215	208	201	194	188	181
4,340	4,360	252	245	238	230	223	216	210	203	196	189	182
4,360	4,380	254	246	239	232	225	218	211	204	197	190	184
4,380	4,400	255	248	241	234	226	219	212	206	199	192	185
4,400	4,420	257	250	242	235	228	221	214	207	200	193	186
4,420	4,440	258	251	244	237	229	222	215	209	202	195	188
4,440	4,460	260	253	245	238	231	224	217	210	203	196	189
4,460	4,480	261	254	247	240	232	225	218	211	205	198	191
4,480	4,500	263	256	248	241	234	227	220	213	206	199	192
4,500	4,520	264	257	250	243	235	228	221	214	207	201	194

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
4,520	4,540	266	259	251	244	237	230	223	216	209	202	195
4,540	4,560	267	260	253	246	238	231	224	217	210	203	197
4,560	4,580	269	262	254	247	240	233	225	219	212	205	198
4,580	4,600	270	263	256	249	241	234	227	220	213	206	199
4,600	4,620	272	265	257	250	243	236	228	221	215	208	201
4,620	4,640	273	266	259	252	244	237	230	223	216	209	202
4,640	4,660	275	268	261	253	246	239	232	224	217	211	204
4,660	4,680	277	269	262	255	248	240	233	226	219	212	205
4,680	4,700	278	271	264	256	249	242	235	227	220	213	207
4,700	4,720	280	272	265	258	251	243	236	229	222	215	208
4,720	4,740	281	274	267	259	252	245	238	230	223	216	210
4,740	4,760	283	275	268	261	254	246	239	232	225	218	211
4,760	4,780	284	277	270	262	255	248	241	233	226	219	212
4,780	4,800	286	278	271	264	257	249	242	235	228	221	214
4,800	4,820	287	280	273	265	258	251	244	236	229	222	215
4,820	4,840	289	281	274	267	260	252	245	238	231	224	217
4,840	4,860	290	283	276	268	261	254	247	239	232	225	218
4,860	4,880	292	284	277	270	263	255	248	241	234	227	220
4,880	4,900	293	286	279	272	264	257	250	243	235	228	221
4,900	4,920	295	288	280	273	266	259	251	244	237	230	222
4,920	4,940	296	289	282	275	267	260	253	246	238	231	224
4,940	4,960	298	291	283	276	269	262	254	247	240	233	225
4,960	4,980	299	292	285	278	270	263	256	249	241	234	227
4,980	5,000	301	294	286	279	272	265	257	250	243	236	228
5,000	5,020	302	295	288	281	273	266	259	252	244	237	230
5,020	5,040	304	297	289	282	275	268	260	253	246	239	231
5,040	5,060	305	298	291	284	276	269	262	255	247	240	233
5,060	5,080	307	300	292	285	278	271	263	256	249	242	234
5,080	5,100	308	301	294	287	279	272	265	258	250	243	236
5,100	5,120	310	303	295	288	281	274	266	259	252	245	237
5,120	5,140	311	304	297	290	282	275	268	261	254	246	239
5,140	5,160	313	306	299	291	284	277	270	262	255	248	241
5,160	5,180	315	307	300	293	286	278	271	264	257	249	242
5,180	5,200	316	309	302	294	287	280	273	265	258	251	244
5,200	5,220	318	310	303	296	289	281	274	267	260	252	245
5,220	5,240	319	312	305	297	290	283	276	268	261	254	247
5,240	5,260	321	313	306	299	292	284	277	270	263	255	248
5,260	5,280	322	315	308	300	293	286	279	271	264	257	250
5,280	5,300	324	316	309	302	295	287	280	273	266	258	251
5,300	5,320	325	318	311	303	296	289	282	274	267	260	253
5,320	5,340	327	319	312	305	298	290	283	276	269	261	254
5,340	5,360	328	321	314	306	299	292	285	277	270	263	256
5,360	5,380	330	322	315	308	301	293	286	279	272	265	257
5,380	5,400	331	324	317	310	302	295	288	281	273	266	259
5,400	5,420	333	326	318	311	304	297	289	282	275	268	260

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
5,420	5,440	334	327	320	313	305	298	291	284	276	269	262
5,440	5,460	336	329	321	314	307	300	292	285	278	271	263
5,460	5,480	337	330	323	316	308	301	294	287	279	272	265
5,480	5,500	339	332	324	317	310	303	295	288	281	274	266
5,500	5,520	340	333	326	319	311	304	297	290	282	275	268
5,520	5,540	342	335	327	320	313	306	298	291	284	277	269
5,540	5,560	343	336	329	322	314	307	300	293	285	278	271
5,560	5,580	345	338	330	323	316	309	301	294	287	280	272
5,580	5,600	346	339	332	325	317	310	303	296	288	281	274
5,600	5,620	348	341	333	326	319	312	304	297	290	283	275
5,620	5,640	349	342	335	328	320	313	306	299	292	284	277
5,640	5,660	351	344	337	329	322	315	308	300	293	286	279
5,660	5,680	353	345	338	331	324	316	309	302	295	287	280
5,680	5,700	354	347	340	332	325	318	311	303	296	289	282
5,700	5,720	356	348	341	334	327	319	312	305	298	290	283
5,720	5,740	357	350	343	335	328	321	314	306	299	292	285
5,740	5,760	359	351	344	337	330	322	315	308	301	293	286
5,760	5,780	360	353	346	338	331	324	317	309	302	295	288
5,780	5,800	362	354	347	340	333	325	318	311	304	296	289
5,800	5,820	363	356	349	341	334	327	320	312	305	298	291
5,820	5,840	365	357	350	343	336	328	321	314	307	299	292
5,840	5,860	366	359	352	344	337	330	323	315	308	301	294
5,860	5,880	368	360	353	346	339	331	324	317	310	303	295
5,880	5,900	369	362	355	348	340	333	326	319	311	304	297
5,900	5,920	371	364	356	349	342	335	327	320	313	306	298
5,920	5,940	372	365	358	351	343	336	329	322	314	307	300
5,940	5,960	374	367	359	352	345	338	330	323	316	309	301
5,960	5,980	375	368	361	354	346	339	332	325	317	310	303
5,980	6,000	377	370	362	355	348	341	333	326	319	312	304
6,000	6,020	378	371	364	357	349	342	335	328	320	313	306
6,020	6,040	380	373	365	358	351	344	336	329	322	315	307
6,040	6,060	382	374	367	360	352	345	338	331	323	316	309
6,060	6,080	383	376	368	361	354	347	339	332	325	318	310
6,080	6,100	385	377	370	363	355	348	341	334	326	319	312
6,100	6,120	386	379	371	364	357	350	342	335	328	321	313
6,120	6,140	388	380	373	366	358	351	344	337	330	322	315
6,140	6,160	389	382	375	367	360	353	346	338	331	324	317
6,160	6,180	391	383	376	369	362	354	347	340	333	325	318
6,180	6,200	393	385	378	370	363	356	349	341	334	327	320
6,200	6,220	394	387	379	372	365	357	350	343	336	328	321
6,220	6,240	396	388	381	373	366	359	352	344	337	330	323
6,240	6,260	397	390	382	375	368	360	353	346	339	331	324
6,260	6,280	399	391	384	376	369	362	355	347	340	333	326
6,280	6,300	401	393	385	378	371	363	356	349	342	334	327
6,300	6,320	402	395	387	379	372	365	358	350	343	336	329

Monthly PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
6,320	6,340	404	396	389	381	374	366	359	352	345	337	330
6,340	6,360	405	398	390	383	375	368	361	353	346	339	332
6,360	6,380	407	399	392	384	377	369	362	355	348	341	333
6,380	6,400	408	401	393	386	378	371	364	357	349	342	335
6,400	6,420	410	402	395	387	380	373	365	358	351	344	336
6,420	6,440	412	404	397	389	381	374	367	360	352	345	338
6,440	6,460	413	406	398	391	383	376	368	361	354	347	339
6,460	6,480	415	407	400	392	385	377	370	363	355	348	341
6,480	6,500	416	409	401	394	386	379	371	364	357	350	342
6,500	6,520	418	410	403	395	388	380	373	366	358	351	344
6,520	6,540	419	412	404	397	389	382	374	367	360	353	345
6,540	6,560	421	414	406	398	391	383	376	369	361	354	347
6,560	6,580	423	415	408	400	392	385	377	370	363	356	348
6,580	6,600	424	417	409	402	394	387	379	372	364	357	350
6,600	6,620	426	418	411	403	396	388	381	373	366	359	351
6,620	6,640	427	420	412	405	397	390	382	375	368	360	353
6,640	6,660	429	421	414	406	399	391	384	376	369	362	355
6,660	6,680	431	423	415	408	400	393	385	378	371	363	356
6,680	6,700	432	425	417	410	402	394	387	379	372	365	358
6,700	6,720	434	426	419	411	404	396	388	381	374	366	359
6,720	6,740	435	428	420	413	405	398	390	383	375	368	361
6,740	6,760	437	429	422	414	407	399	392	384	377	369	362
6,760	6,780	438	431	423	416	408	401	393	386	378	371	364
6,780	6,800	440	432	425	417	410	402	395	387	380	372	365
6,800	6,820	442	434	427	419	411	404	396	389	381	374	367
6,820	6,840	443	436	428	421	413	406	398	390	383	375	368
6,840	6,860	445	437	430	422	415	407	400	392	384	377	370
6,860	6,880	446	439	431	424	416	409	401	394	386	379	371
6,880	6,900	448	440	433	425	418	410	403	395	388	380	373
6,900	6,920	449	442	434	427	419	412	404	397	389	382	374
6,920	6,940	451	444	436	428	421	413	406	398	391	383	376
6,940	6,960	453	445	438	430	423	415	407	400	392	385	377
7.90% of excess over \$6,960 plus												
6,960	& over	454	447	439	432	424	417	409	402	394	386	379

Daily PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	10	0	0	0	0	0	0	0	0	0	0	0
10	20	0	0	0	0	0	0	0	0	0	0	0
20	30	1	1	1	0	0	0	0	0	0	0	0
30	40	2	1	1	1	1	1	0	0	0	0	0
40	50	2	2	2	2	1	1	1	1	1	0	0
50	60	3	3	2	2	2	2	2	1	1	1	1
60	70	4	3	3	3	3	3	2	2	2	2	1
70	80	4	4	4	4	3	3	3	3	3	2	2
80	90	5	5	5	4	4	4	4	4	3	3	3
90	100	6	6	5	5	5	5	4	4	4	4	4
100	110	7	6	6	6	6	5	5	5	5	5	4
110	120	8	7	7	7	7	6	6	6	6	5	5
120	130	8	8	8	8	7	7	7	7	6	6	6
7.90% of excess over \$130 plus												
130	& over	9	9	9	8	8	8	8	7	7	7	7

Daily PAYROLL PERIOD
For Calendar Years 2013, and thereafter
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	10	0	0	0	0	0	0	0	0	0	0	0
10	20	0	0	0	0	0	0	0	0	0	0	0
20	30	1	0	0	0	0	0	0	0	0	0	0
30	40	1	1	1	1	0	0	0	0	0	0	0
40	50	2	1	1	1	1	1	1	0	0	0	0
50	60	2	2	2	2	2	1	1	1	1	1	1
60	70	3	3	2	2	2	2	2	2	1	1	1
70	80	3	3	3	3	3	2	2	2	2	2	2
80	90	4	4	4	4	3	3	3	3	3	2	2
90	100	5	5	4	4	4	4	4	3	3	3	3
100	110	6	5	5	5	5	4	4	4	4	4	3
110	120	6	6	6	6	5	5	5	5	4	4	4
120	130	7	7	7	6	6	6	6	5	5	5	5
130	140	8	7	7	7	7	7	6	6	6	6	5
140	150	8	8	8	8	7	7	7	7	7	6	6
150	160	9	9	9	8	8	8	8	8	7	7	7
160	170	10	10	9	9	9	9	9	8	8	8	8
170	180	11	10	10	10	10	10	9	9	9	9	8
180	190	11	11	11	11	11	10	10	10	10	9	9
190	200	12	12	12	12	11	11	11	11	10	10	10
200	210	13	13	13	12	12	12	12	11	11	11	11
210	220	14	14	13	13	13	13	12	12	12	12	11
220	230	15	14	14	14	14	13	13	13	13	12	12
7.90% of excess over \$230 plus												
230	& over	15	15	15	15	14	14	14	14	13	13	13