

# 2023 Income Tax Withholding Tables and Instructions for Employers

## ***New for 2023***

- As a result of Session Law 2021-180, the individual income tax rate is scheduled to be reduced over the next few years. The individual income tax rate for tax year 2023 will be 4.75%. This change is reflected in the tables and computations included in this publication, and withholding allowance certificate forms published on the Department's website.
- You can now complete and submit forms NC-BN (Out-of-Business Notification) and NC-AC (Business Address Correction) electronically through the Department's online submissions application. For additional details, visit the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

**You can file your return and pay your tax online at**  
[www.ncdor.gov](http://www.ncdor.gov).

# Calendar of Employer's Duties

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

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

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

Give each employee who received wages a Wage and Tax Statement, **Form W-2**. Also, give each payee who received non-wage compensation for services performed in North Carolina a **Form NC-1099M**, Compensation Paid to a Payee. In lieu of **Form NC-1099M** you may give each payee Federal **Form 1099-MISC**, Miscellaneous Information, or Federal **Form 1099-NEC**, Nonemployee Compensation. Give each recipient of retirement distributions a completed Federal **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Give each foreign person who receives U.S. source income that is subject to federal income tax withholding a completed **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding, if the income reported on Form 1042-S is North Carolina source income or if the income was subject to North Carolina income tax withholding.

## On or Before January 31 or, if You Terminate Your Business, On or Before the Last Day of the Month Following the End of the Calendar Quarter in Which You Closed Your Business.....

Electronically file **Form NC-3**, Annual Withholding Reconciliation, and the State's copies of the forms **W-2, W-2G, 1099-MISC, 1099-NEC, 1099-R, NC-1099M, or 1042-S**. If you terminate your business, you must file Form NC-3 and all required W-2 and 1099 statements that are available to you by the due date of Form NC-3. You must file the remaining W-2 and 1099 statements when they become available to you, but no later than January 31 of the following year.

## On February 16.....

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

## Due Dates for:

**Quarterly Filers.....** See Section 14 for due dates for reporting and paying the tax withheld on a quarterly basis.

**Monthly Filers.....** See Section 15 for due dates for reporting and paying the tax withheld on a monthly basis.

**Semiweekly Filers.....** See Section 16 for due dates for reporting and paying the tax withheld on a semiweekly basis.

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

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# Instructions and Explanations

## Section 1. General Information

North Carolina law requires withholding of income tax from:

### (a) Salaries and Wages

- (1) Of all North Carolina residents regardless of where earned, and
- (2) Of nonresidents for services performed in North Carolina.

### (b) Non-Wage Compensation

- (1) Paid to nonresident contractors for certain personal services performed in North Carolina,
- (2) Paid to contractors identified by an Individual Taxpayer Identification Number (ITIN), including applied for and expired numbers, if the contractor performs services in North Carolina for compensation other than wages,
- (3) Paid to individuals or entities who fail to provide taxpayer identification number (TIN), if the individual performs or the entity provides services in North Carolina, and
- (4) Paid to individuals or entities who fail to provide a valid taxpayer identification number (TIN), if the individual performs or the entity provides services in North Carolina and you are notified by the Department that the individual's or entity's TIN is not valid.

### (c) Other Payments

- (1) Pension payments paid to North Carolina residents if federal withholding is required on the payments, and
- (2) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 4.75 percent.

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

When you determine that you will begin paying wages, non-wage compensation, or pension payments subject to North Carolina income tax withholding, you must file **Form NC-BR** (Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Other Taxes and Service Charge) with the Department of Revenue to obtain a North Carolina withholding identification number. Form NC-BR can be submitted via the Department's online business registration system, or the completed paper form can be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. For additional details, see Section 3 on page 4.

The tax must be withheld from each payment of wages, and the amount is considered to be held in trust until it is paid to the Department. North Carolina does not use a depository system for income tax withheld. A report of the tax withheld must be filed and the tax paid by the required due date. You are required to report and pay the tax withheld on a quarterly, monthly, or semiweekly basis. Your initial filing frequency is determined by your average monthly withholding as indicated on **Form NC-BR**. An employer required to file a certain frequency (semiweekly, monthly, or quarterly) because of its average monthly withholding, must continue on that basis until the Department of Revenue authorizes a change to a new filing frequency. The employer must continue on the same filing frequency until written authorization to change is received from the Department of Revenue.

At the end of each year, you must prepare W-2 and 1099 statements, furnish copies to the employees and contractors for use in filing their income tax returns and submit the information to the Department of Revenue along with Form NC-3, Annual Withholding Reconciliation.

You can file and pay your withholding tax online. For additional details, see Sections 17 and 18. If you would like to file and pay your withholding tax by mail, you may call the Department and request a coupon booklet with the preaddressed forms which will be mailed to you. If the coupon booklet is misplaced, request a new one from the Department. If a blank form is used, show the name and North Carolina withholding identification number exactly as they appeared on previous reports.

If you go out of business or cease to pay wages permanently, complete **Form NC-BN**, Out of Business Notification on the Department's website or include a copy of Form NC-BN with your final report. You can also let us know that you are out of business by calling **1-877-252-3052 (toll free)** and selecting Business Taxes. Follow the menu instructions under withholding

tax to close your withholding account. On or before the last day of the month following the end of the calendar quarter in which you closed your business, electronically file **Form NC-3**, Annual Withholding Reconciliation, with State's copies of the W-2 and 1099 statements and provide copies of the W-2 and 1099 statements to all employees and contractors.

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

## Section 2. Who are Employers?

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

## Section 3. Withholding Identification Number

Each new employer required to withhold North Carolina income tax must complete and file **Form NC-BR** with the Department of Revenue. Form NC-BR can be submitted via the Department's online business registration system, or the completed paper form can be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. **Note:** This form may also be used to apply for a sales and use tax number.

The Department will assign a withholding identification number which should be recorded in a permanent place and used on all reports and correspondence concerning withholding. Do not use the number of another employer from whom you acquired a business or your federal identification number. You should receive your new State identification number within four weeks of filing **Form NC-BR**.

Each employer corporation is required to apply for a withholding identification number, and each must maintain separate records. Changing a proprietorship or partnership to a corporation requires a new

withholding identification number and reconciliation of the old account. A new identification number generally is not required merely to change a trade name or to show partial changes of ownership in a partnership, such as adding or removing the name of one partner. Report the details and date of such changes to the Department of Revenue by letter.

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

## Section 4. Who are Employees?

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

## Section 5. Treatment of Residents and Nonresidents

- (a) **Resident employees.** An employee who is a resident of this State is subject to North Carolina withholding on all of his wages, whether he works within or outside the State; except that, to prevent double withholding and to anticipate any allowable tax credit, North Carolina withholding is not required from wages paid to a resident for services performed in another state if that state requires the employer to withhold. Withholding does not relieve the employee of the obligation to file a North Carolina individual income tax return and pay any balance due after tax credit.
- (b) **Nonresident employees.** A nonresident employee is subject to North Carolina withholding on any part of his wages paid for performing services in this State. Any relief from double withholding must be granted by the employee's state of residence. See Section 7 for information on withholding from nonresidents who receive non-wage compensation for personal services performed in North Carolina.
- (c) **Employers operating in interstate commerce.** The Amtrak Reauthorization and Improvement Act of 1990 provides that no part of the compensation paid to an employee of an interstate railroad subject to the jurisdiction of the Surface Transportation Board (STB) may be subject to income tax, or income tax withholding, in any state except the state of the employee's residence when such employee performs regular assigned duties in more than one state. The Act also precludes the

taxation of compensation paid by an interstate motor carrier subject to the jurisdiction of the STB or to an employee of a private motor carrier performing services in two or more states except by the state of the employee's residence. Therefore, the compensation received by such nonresident employees for services performed in this State will not be subject to North Carolina income tax or income tax withholding.

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

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

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

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

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

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

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

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

For a **nonperiodic distribution**, as defined in Code section 3405(e)(3), other than an eligible rollover distribution, federal law imposes withholding at the rate of ten percent (10%) of the distribution. If the nonperiodic distribution is an eligible rollover distribution, federal law requires twenty percent (20%) of the distribution to be withheld. Federal law imposes a higher rate of withholding on eligible rollover distributions than on other nonperiodic distributions. State law imposes the same rate of withholding on all nonperiodic distributions. For State purposes, a payer must withhold four percent (4%) of any nonperiodic distribution unless one of the two exceptions explained below applies.

**Exception 1:** If the nonperiodic distribution is not an eligible rollover distribution, the recipient may elect not to have State tax withheld if the recipient is permitted to elect not to have federal income tax withheld from the distribution. The election not to have State tax withheld may be made even if the recipient did not elect to not have federal tax withheld.

**Exception 2:** If the nonperiodic distribution is an eligible rollover distribution, State tax withheld is not required on a distribution paid in a direct rollover to an eligible retirement plan, including an IRA. Otherwise, the recipient cannot elect not to have State tax withheld from an eligible rollover distribution.

**Election Not to Have Income Tax Withheld.** If under Code Section 3405, a recipient is permitted to elect to not have federal income taxes withheld from a pension payment, the recipient may elect not to have State income tax withheld from the same pension payment.

An election not to have tax withheld from a pension payment remains in effect until revoked by the recipient. An election not to have tax withheld is void if the recipient does not furnish the recipient's tax identification number to the payer or furnishes an incorrect identification number. In such cases, the payer will withhold on

periodic payments as if the recipient is single claiming zero allowances and on nonperiodic distributions at the rate of four percent (4%).

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

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

- (1) A pension payment that is wages.
- (2) Any portion of a pension payment that meets both of the following conditions:
  - a. It is not a distribution or payment from an individual retirement plan as defined in Section 7701 of the Code.
  - b. The pension payer reasonably believes it is not taxable to the recipient.
- (3) A distribution described in Section 404(k)(2) of the Code, relating to dividends on corporate securities.
- (4) A pension payment that consists only of securities of the recipient's employer corporation plus cash not in excess of \$200 in lieu of securities of the employer corporation.
- (5) Distributions of retirement benefits received from North Carolina State and local government retirement systems and federal retirement systems identified as qualifying retirement systems under the terms of the **Bailey/Emory/Patton** settlement that are paid to retirees who were vested in the retirement systems as of August 12, 1989.
- (6) Retirement pay for service in the uniformed services of the United States to a retired member that meets either of the following conditions:
  - a. Served at least 20 years in the uniformed services
  - b. Medically retired under Title 10 U.S.C. Chapter 61. This exclusion does not apply to severance pay received by a person due to separation under 10 U.S.C. Chapter 61.

This exemption includes payments from a Survivor Benefit Plan to a beneficiary of a retired member eligible to deduct retirement pay pursuant to the above-mentioned requirements. The Survivor Benefit Plan referenced above, is the plan that is established by Subchapter II of Title 10 U.S.C. Chapter 73.

**Notification Procedures for Pension Payers.** A pension payer is required to provide each recipient with notice of the right not to have State withholding apply and of the right to revoke the election. The notice requirements for North Carolina purposes are the same as the federal notice requirements, which are provided

in Section 3405(e)(10) of the Code. Section D of Federal Regulation 35.3405-1 contains sample notices that may be modified for State purposes to satisfy the notice and election requirements for periodic payments and nonperiodic distributions.

Instead of notification that tax will be withheld unless the recipient chooses not to have tax withheld, pension payers may notify recipients whose annual payments are less than \$12,750 that no State tax will be withheld unless the recipient chooses to have State withholding apply. Such notice may be provided when making the first payment.

**Reporting and Paying the Withheld Tax.** A pension payer required to withhold State income tax from a pension payment but not already registered with the Department of Revenue for wage withholding must register by completing **Form NC-BR**. Form NC-BR can be submitted via the Department's online business registration system, or the completed paper form can be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. After the payer's application is processed, the payer's North Carolina withholding identification number will be mailed to them. The payer will initially be classified as a quarterly filer. The filing frequency may change after the first year depending on the amount of tax withheld.

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

A payer that initially chooses to report withholding from pensions separately may, at any time, begin reporting the two types of withholding together. If combined reporting is preferred, a payer should report the combined withholding under the account number for reporting wages. The payer should complete **Form NC-BN**, Out of Business Notification, for the separate pension withholding account and file it with the Department. The separate withholding account will be closed. A payer that initially reports the two types of withholding at the same time may choose to begin reporting the withholding on pensions separately by notifying the Business Registration Unit. The payer

must continue to report the two types of withholding together until the payer receives the separate account identification number from the Department. In either case, the payer must file separate annual reconciliations beginning with the year in which the choice is changed.

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

## Section 7. Withholding from Non-Wage Compensation

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

- (a) Compensation.** Consideration a payer pays a payee.
- (b) Individual Taxpayer Identification Number.** A taxpayer identification number issued by the Internal Revenue Service to an individual who is required to have a U.S. taxpayer identification number but who does not have, or is not eligible to obtain, a Social Security number (SSN) from the Social Security Administration.
- (c) ITIN Contractor.** An ITIN holder who performs services in this State for compensation other than wages.
- (d) ITIN Holder.** A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN), including applied for and expired numbers.
- (e) Nonresident Contractor.** Either of the following:
  - (1) A nonresident individual who performs in this State for compensation other than wages

any personal services in connection with a performance, an entertainment, an athletic event, a speech, or the creation of a film, radio, or television program.

- (2) A nonresident entity that provides for the performance in this State for compensation of any personal services in connection with a performance, an entertainment, an athletic event, a speech, or the creation of a film, radio, or television program.

**(f) Nonresident Entity.** Any of the following:

- (1) A foreign limited liability company, defined using the same definition for the term "foreign LLC" in G.S. 57D-1-03, that has not obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57D of the General Statutes.
- (2) A foreign limited partnership as defined in G.S. 59-102 or a general partnership formed under the laws of any jurisdiction other than this State, unless the partnership maintains a permanent place of business in this State.
- (3) A foreign corporation, as defined in G.S. 55-1-40, that has not obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes.

**(g) Payee.** Any of the following:

- (1) A nonresident contractor.
- (2) An ITIN contractor.
- (3) A person who performs services in this State for compensation that fails to provide the payer a taxpayer identification number.
- (4) A person who performs services in this State for compensation that fails to provide the payer a valid taxpayer identification number. The Secretary must notify a payer that a taxpayer identification number is not valid.

**(h) Payer.** A person who, in the course of a trade or business, pays compensation.

**(i) Taxpayer Identification Number (TIN).** An identification number issued by the Social Security Administration or the Internal Revenue Service excluding Taxpayer Identification Number for Pending U.S. Adoptions (ATIN) and Preparer Taxpayer Identification Number (PTIN).

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

**Withholding threshold.** Withholding is only required if the payee is paid more than \$1,500 during the calendar year. No tax is required to be withheld if a payment is \$1,500 or less and, at the time the payment is made, the payer does not believe that the total compensation to be paid to the payee for services performed in North Carolina during the year will exceed \$1,500. If additional compensation paid later in the year causes total compensation for the year to exceed \$1,500, the payer is not required to withhold tax from the additional compensation to make up for the compensation from which no tax was withheld. If the payer expects to pay a payee more than \$1,500 during the year, the payer should withhold from each payment even if the first payment does not exceed \$1,500.

**Withholding from non-wage compensation paid to a nonresident contractor.** The tax must be withheld from any nonresident individual and from any nonresident entity (C or S corporation, partnership, or limited liability company) receiving personal services income in connection with a performance, an entertainment or athletic event, a speech or the creation of a film, radio, or television program. Tax is not required to be withheld from a corporation or limited liability company that has obtained a certificate of authority from the Secretary of State or from a partnership that has a permanent place of business in North Carolina. If a payer does not withhold from payments to an individual because the individual is a resident, the payer must obtain the individual's address and social security number. If a payer does not withhold from payments to a nonresident corporation or a nonresident limited liability company because the entity has obtained a certificate of authority from the Secretary of State, the payer must obtain from the entity its corporate identification number issued by the Secretary of State. If a payer does not withhold from a partnership because the partnership has a permanent place of business in this State, the payer must obtain the partnership's address and taxpayer identification number.

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

Tax is not required to be withheld from personal services income paid to an individual who is an ordained or licensed member of the clergy.

**Withholding from non-wage compensation paid to an ITIN contractor.** The tax must be withheld from an ITIN contractor whose taxpayer identification number

is an ITIN, including applied for and expired numbers. Therefore, the withholding requirement applies not only to a person whose taxpayer identification number is an ITIN, but also to a person who has applied for an ITIN number and a person whose ITIN number has expired. However, withholding is not required on compensation paid to an ITIN holder who is temporarily admitted to the United States to perform agricultural labor or services under an H-2A visa and who is not subject to federal income tax withholding under Section 1441 of the Code.

**Reporting and Paying the Withheld Tax.** If you pay compensation to a payee and you do not already have a withholding account identification number, you must complete **Form NC-BR**.

If you are required to withhold State income tax on wages to employees and on compensation to payees, you may choose to report the withholding from compensation to payees separately from the withholding from wages. If you choose not to report the two types of withholding separately, the payment of tax withheld from compensation paid to a payee is due at the same time the withholding from wages is due. You will be subject to penalties and interest on both types of withholding based on the due date of returns and payments for withholding from wages.

If you choose to report the withholding from compensation paid to payees separately, you must file **Form NC-BR** to receive a separate North Carolina withholding identification number. **Important:** You must continue to report the two types of withholding together until you receive a separate North Carolina withholding identification number from the Department. For details on how to complete Form NC-BR, see [Withholding Tax Frequently Asked Questions](#).

If you initially choose to report State income tax withholding from compensation paid to payees separately, you may, at any time, begin reporting the two types of withholding together. If combined reporting is preferred, you must report the combined withholding under the account number for reporting wages. You must also complete the **Form NC-BN**, Out of Business Notification, for the separate withholding account. The separate withholding account will be closed.

**Annual Statements.** If you withhold State income tax from a payee, you must give the payee **Form NC-1099M**, Compensation Paid to a Payee, showing the amount of compensation paid and the amount of State income tax withheld during the calendar year. To the extent that a payer is able to file Federal Form 1099-MISC or Federal Form 1099-NEC with the IRS and report the compensation paid to a payee on the federal forms, the payer may file these federal forms with the Department in lieu of Form NC-1099M. Form



NC-1099M must be given to the payee by January 31 following the calendar year in which the compensation was paid. If the services are completed before the end of the calendar year, Form NC-1099M must be given to the payee within 30 days after the last payment of compensation to the payee.

You must electronically file **Form NC-3**, Annual Withholding Reconciliation, with the State's copies of Form NC-1099M, Federal Form 1099-MISC, or Federal Form 1099-NEC. Unless you terminate your business, Form NC-3 and the required 1099 statements are due on or before January 31 for the preceding calendar year. Form NC-3 reconciles the amount of State income tax withheld from each payee. Payers who report withholding for only compensation paid to a payee must file the annual reconciliation report and include all required 1099 statements. Payers who choose to report State income tax withheld from compensation paid to a payee, along with State income tax withheld from wages paid to an employee, must file one Form NC-3 that includes both types of withholding.

Payers who choose to report State income tax withheld from compensation paid to a payee separately from State income tax withheld from wages paid to an employee, must file a separate Form NC-3 for each type of withholding.

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

## Section 8. Payee's Taxpayer Identification Number

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

eligible to obtain a social security number. Show the payee's ITIN number on Form NC-1099M.

If the payee did not provide the payee's federal taxpayer identification number, do not enter anything for the payee's federal taxpayer identification number on Form NC-1099M. If the payee did not provide a valid federal taxpayer identification number, enter the federal taxpayer identification number provided by the payee on Form NC-1099M.

## Section 9. Withholding from Wages

The term wages has the same meaning as in Section 3401 of the Internal Revenue Code. North Carolina has no provision requiring backup withholding.

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

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

## Section 10. Payments Exempt from Withholding

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

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

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

**Military Spouses.** The Veterans Benefits and Transition Act of 2018 amended the Servicemembers Civil Relief Act to allow the spouse of a servicemember to elect to use the same state of residence as the servicemember for state tax purposes.

The Act prohibits North Carolina from taxing the income earned for services performed in North Carolina by the spouse of a servicemember if (1) the servicemember is present in North Carolina serving in compliance with military orders, (2) the servicemember's spouse is in North Carolina solely to be with the servicemember, and (3) the active duty servicemember maintains legal residence in a state other than North Carolina and the servicemember's spouse elects that same state as their state of legal residence. If all three of the conditions are met, an employer is not required to withhold North Carolina tax from wages paid to such military spouses if the employee has furnished to their employer Form NC-4EZ with Line 4 checked. To maintain the exemption, the employee must submit a new Form NC-4EZ each year. The Act does not apply to military spouses who are domiciled in North Carolina. Withholding from wages paid to military spouses domiciled in North Carolina is still required.

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

**Indian Reservation Income:** Employers are not required to withhold State income tax from wages earned or received by an enrolled member of a federally recognized Indian tribe if such income is derived from activities on a federally recognized Indian reservation while the member resided on the reservation. An employee who meets these criteria should furnish their employer Form NC-4EZ with Line 3 checked. To maintain the exemption, the employee must submit a new Form NC-4EZ each year. Intangible income having a situs on the reservation and retirement income associated with activities on the reservation are considered income derived from activities on the reservation.

## Section 11. Payroll Period

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

## Section 12. Supplemental Wages

If you pay supplemental wages separately (or combine them with regular wages in a single payment and specify the amount of each), the income tax withholding method depends in part on whether you

withhold income tax from your employee's regular wages. If you withhold income tax from an employee's regular wages, you can use one of these methods for the supplemental wages:

- (a) Withhold a flat 4.85%, or
- (b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

Vacation pay is subject to withholding as if it were a regular wage payment. If vacation pay is paid in addition to the regular wages, treat the vacation pay as supplemental wages. If vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

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

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

## Section 13. Employee's Withholding Allowance Certificates, Form NC-4, Form NC-4EZ, or Form NC-4 NRA

Each new employee must complete and sign a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4EZ, or Form NC-4 NRA**. If an employee does not give you a completed Form NC-4, Form NC-4EZ, or Form NC-4 NRA, you must withhold tax as if the employee is single with zero withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. **Important: A military spouse who claims exemption from withholding under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act and Veterans Benefits and Transition Act, must submit a new Form NC-4EZ each year. The military spouse must attach a copy of their spousal military identification card**

**and a copy of the servicemember’s most recent leave and earnings statement.** The military spouse must also submit a new NC-4EZ immediately upon determining that the spouse no longer meets the requirements for the exemption. State and federal definitions of qualifying child, single person, married, head of household and surviving spouse are the same; however, the number of allowances to which an individual is entitled will differ. Federal Withholding Allowance Certificates are not acceptable.

You are not required to determine whether the total amount of allowances claimed is greater than the total amount to which the employee is entitled.

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

Form NC-4 NRA requires the nonresident alien employee to enter on Line 2 an additional amount of State income tax to be withheld for each pay period to account for the inclusion of the standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in the following chart and represents the income tax on the standard deduction for the single filing status (\$12,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$52 ( $\$12,750 \times 4.85\% \div 12$ ).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$12	\$24	\$26	\$52

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$12,750 per year, and (2) employees who are students or business apprentices and residents of India. To prevent overwithholding in the first instance, an employer should limit the additional withholding to the lesser of the amount reported by the employee on Line 2 or 4.85% of the wages for that period if the amount of wages for that period multiplied by the number of payroll periods during the year is \$12,750 or less. The following chart lists the wages per period that qualify for the 4.85% limitation. Wages exceeding the amounts in the chart are subject to the entire amount of additional withholding.

Payroll Period	Additional withholding from Line 2 limited to 4.85% of the amount of wages if wages do not exceed:
Weekly	\$245
Biweekly	\$490
Semimonthly	\$531
Monthly	\$1,062

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500 in February 2023. Employee files a Form NC-4 NRA claiming zero allowances on Line 1 and additional withholding of \$52 on Line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$52. Using the modification, Employer will withhold \$25 ( $\$500 \times 4.85\%$ ).

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

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

**Submission of certain withholding allowance certificates.** North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-4EZ, or Form NC-4 NRA) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee’s weekly wages would normally exceed an amount equal to the North Carolina standard deduction for an individual with a filing status of single divided by 52. For tax year 2023, the weekly wage amount would be \$245 (standard deduction for single individual is \$12,750 divided by 52 = \$245). Retain the original certificate in your files.

**When to submit.** An employer filing quarterly withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the quarterly report. An employer filing monthly withholding reports is required to submit copies of the

certificates received during the quarter at the time for filing the monthly report for the third month of the calendar quarter. Copies may be submitted earlier and for shorter reporting periods.

Mail the certificate to:

**North Carolina Department of Revenue  
Customer Service  
PO Box 25000, Raleigh, North Carolina 27640-0001**

**Penalty.** If an employee provides a withholding allowance certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had the employee furnished reasonable information, the employee is subject to a penalty of 50 percent of the amount not properly withheld.

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

**Additional withholding allowances** may be claimed by taxpayers expecting to have allowable itemized deductions exceeding the standard deduction or allowable adjustments to income. One additional allowance may be claimed for each \$2,500 that the itemized deductions are expected to exceed the standard deduction and for each \$2,500 of adjustments reducing income. If an employee will be entitled to a tax credit, he may claim one additional allowance for each \$122.

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

## Section 14. Quarterly Returns and Payments

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

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

## Section 15. Monthly Returns and Payments

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

## Section 16. Semiweekly Payments

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

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

**Form NC-5Q**, North Carolina Quarterly Income Tax Withholding Return, reconciles the tax paid for the quarter with the tax withheld for the quarter. Form NC-5Q must be filed each quarter on or before the last day of the month following the close of the quarter. Due dates for Form NC-5Q are the same as for your federal quarterly return (Federal Form 941). You have 10 additional days to file Form NC-5Q if you made all your required payments during the quarter and no additional tax is due. You can now file Form NC-5Q electronically via the Department's eNC5Q Application. For additional details, visit [www.ncdor.gov/enc5q](http://www.ncdor.gov/enc5q).

## Section 17. Paying Withholding Tax Electronically

You can file your North Carolina withholding return and pay the tax online. The Department of Revenue's **E-File system** offers the convenience of paying the tax 24 hours a day, 7 days a week. Payments can be made online by bank draft, MasterCard, or Visa. There is no fee for bank drafts, but there is a convenience fee for using MasterCard or Visa. The fee is \$2.00 for every \$100.00 increment of tax payment. Visit the

Department's website at [www.ncdor.gov](http://www.ncdor.gov) and select eServices under the File & Pay tab.

## Section 18. Electronic Funds Transfer (EFT)

If you remit an average of at least \$20,000 each month in North Carolina withholding taxes, you are required to pay by electronic funds transfer (EFT). The Department will notify you if you are required to make payments by electronic funds transfer. If you are not required to pay electronically but you are interested in doing so, please contact the EFT Section (toll-free) at 1-877-308-9103. Local callers dial (919) 814-1501.

## Section 19. Adjustments

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

If you deduct more than the correct amount of tax from any wage payment, you must report and pay to the Department the actual amount withheld unless you repay the over-deducted amount to the employee or otherwise make applicable administrative adjustments and maintain records to show that you have done so. If you fail to remit all collected taxes when due, the Department can propose an assessment ten years after the due date of the return or ten years after the return was filed, whichever is later.

**Reporting guidance if you discover an error while preparing your Form NC-3 or after filing your Form NC-3.** If you discover an underpayment while preparing your **Form NC-3**, Annual Withholding Reconciliation, report the underpayment on your Form NC-3 and make the payment of additional tax and interest due. If you discover an underpayment after filing your Form NC-3, file **Form NC-3X**, Amended Annual Withholding Reconciliation, to report the corrected amount of tax due and make the payment of additional tax, interest, and penalties due. If you have overpaid withholding tax, you may use Form NC-3 or Form NC-3X to claim a refund of the overpayment. **Important:** No refund is allowed if you withheld the overpaid amount from the wages or compensation of your employees or contractors.

**Reporting guidance if you are a monthly or quarterly filer, and you discover an error before preparing your Form NC-3.** If you have reported an incorrect amount of tax, and you are a monthly or quarterly filer, you should

file **Form NC-5X**, Amended Withholding Return. If additional tax is due, you must pay the total amount of tax and interest due with your amended return. If you have overpaid withholding tax, you may use Form NC-5X to claim a refund of the overpayment.

**Reporting guidance if you are a semiweekly filer, and you discover an error before preparing your Form NC-3.** If you are a semiweekly filer and you discover an underpayment before filing your Form NC-5Q, Quarterly Income Tax Withholding Return, use **Form NC-5PX**, Amended Withholding Payment Voucher, and make the payment for additional tax and interest due. If you discover an underpayment while preparing your Form NC-5Q, report the underpayment on your Form NC-5Q and use Form NC-5PX to make the payment of additional tax and interest due. If you discover an underpayment after filing your Form NC-5Q, file Form NC-5Q to report the corrected amount of tax due, mark the form "**amended**", and use Form NC-5PX to make the payment of additional tax and interest due. If you have overpaid withholding tax, you may use Form NC-5Q to claim a refund of the overpayment.

## Section 20. Federal Corrections

If a federal determination changes or corrects the amount of tax you are required to withhold and pay to the IRS and the change or correction affects the amount of North Carolina income tax withholding, you must file the applicable North Carolina forms with the Department within six months of being notified about each change or correction.

If you voluntarily file an amended return or corrected statements with the IRS and the adjustments increase the amount of the North Carolina income tax withholding, you must file the applicable North Carolina forms with the Department within six months of filing the amended return or statements with the IRS. If the adjustment results in a decrease in the North Carolina income tax withholding, generally, the claim for refund of overpayment of taxes must be filed with the Department on or before three years after the due date of the return or two years after payment of the tax, whichever is later. **Important:** No refund is allowed if you withheld the overpaid amount from the wages or compensation of your employees or contractors.

To report these federal corrections to the Department, you must file the applicable North Carolina **Form NC-5X**, Amended Withholding Return, **Form NC-5Q**, Quarterly Income Tax Withholding Return, or **Form NC-3X**, Amended Annual Withholding Reconciliation. For additional details about Form NC-5X and Form NC-5Q, see Section 19. For additional details about Form NC-3X, see Section 23.

## Section 21. Payment of Tax

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

**Penalties and Interest.** The penalty for failure to timely file a withholding return is 5% of the tax due per month (maximum 25%). A penalty of 5% of the tax due is required for failure to withhold or pay the tax when due.

Additional criminal penalties are provided for willful failure or refusal to withhold, file a return, or pay tax when due. Interest is due from the time the tax was due until paid.

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

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

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

## Section 22. Wage and Tax Statements

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

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

By January 31, give each employee a copy of the wage and tax statement for the preceding calendar year. If an employee ceases employment, provide the completed copy of the wage and tax statement to the employee within 30 days of the final wage payment.

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

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

## Section 23. Annual Withholding Reconciliation

Unless you terminate your business, **Form NC-3**, Annual Withholding Reconciliation, and the State's copy of each **Form W-2**, **Form W-2G**, **Form NC-1099M**, **Federal Form 1099-MISC**, **Federal Form 1099-NEC**, **Federal Form 1099-R**, and **Federal Form 1042-S** must be filed with the Department on or before January 31 for the preceding calendar year. During the calendar year, if you terminate your business, Form NC-3 and the required W-2 and 1099 statements must be filed on or before the last day of the month following the end of the calendar quarter in which you closed your business. Form NC-3 and the required W-2 and 1099 statements must be filed electronically. See Table 1 on Page 15, for a list of W-2 and 1099 statements that are required to be filed with the Department.

You may amend a previously filed Form NC-3, by filing **Form NC-3X**, Amended Annual Withholding Reconciliation. Form NC-3X and corrected W-2 and

Table 1: W-2 and 1099 Statements Required to be Filed with the Department		
Form	Required to file if North Carolina withholding reported?	Required to file if <u>no</u> North Carolina withholding reported?
W-2	Yes	Yes, if issued to North Carolina resident or issued to non-resident for services performed in North Carolina
W-2G	Yes	No, if reported to the IRS
1099-MISC	Yes	No
1099-NEC	Yes	No
1099-R	Yes	Yes, if recipient's address is located in North Carolina
1099-B	Yes	No, if reported to the IRS
1099-DIV	Yes	No, if reported to the IRS
1099-INT	Yes	No, if reported to the IRS
1099-OID	Yes	No, if reported to the IRS
1099-G	Yes	No, if reported to the IRS
1042-S	Yes	Yes, if it includes North Carolina source income
NC-1099M	Yes	No, if reported to the IRS on Form 1099-NEC or Form 1099-MISC

1099 statements may be filed electronically. Generally, Form NC-3X and the corrected statements must be filed with the Department as soon as you discover an error on Form NC-3 or any statement attached to Form NC-3. If your federal employment tax liability was impacted by a federal determination or correction or a voluntarily filed amended federal employment tax return or statement, see Section 20 for your State filing requirements related to your federal corrections.

**Important:** No refund is allowed if you withheld the overpaid amount from the wages or compensation of your employees or contractors.

See the Department's website, [www.ncdor.gov/taxes-forms/withholding-tax/enc3](http://www.ncdor.gov/taxes-forms/withholding-tax/enc3), for details and instructions on filing your Form NC-3, Form NC-3X, and the required W-2 and 1099 statements.

## Section 24. Informational Return Penalties

If you fail to file **Form NC-3** by the due date of the return, you will be subject to a failure to timely file an informational return penalty of \$50 per day, up to a maximum of \$1,000.

If you fail to file Form NC-3 in the format prescribed by the Secretary, you will be subject to a penalty of \$200. The format prescribed by the Secretary requires one Form NC-3, along with the required W-2 and 1099 statements, to be filed in an electronic format using the Department's eNC3 Application. A taxpayer may request a waiver of an informational return penalty by submitting **Form NC-5501**, available from the Department's website.

See the Department's website, [www.ncdor.gov/taxes-forms/withholding-tax/enc3](http://www.ncdor.gov/taxes-forms/withholding-tax/enc3), for details and instructions

on filing your Form NC-3, and the required W-2 and 1099 statements.

## Section 25. Reporting 1099 Information

A payer must provide a payee a statement showing the total compensation paid and the amount withheld during the calendar year. The payer must give **Form NC-1099M**, Compensation Paid to a Payee, to the payee on or before January 31 following the calendar year in which the compensation was paid, or if the services are completed before the end of the calendar year, within 30 days after the last payment of compensation to the payee. **Federal Form 1099-MISC** or **Federal Form 1099-NEC** can be provided in lieu of **Form NC-1099M** as long as it shows the North Carolina income tax withheld. Also give each recipient of pension payments a copy of **Federal Form 1099-R** by January 31.

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

**Payment Settlement Entities.** North Carolina law requires a "payment settlement entity" to submit a duplicate of all information filed with the Internal Revenue Service pursuant to 6050W of the Internal Revenue Code (i.e. the Form 1099-K, "Payment Card and Third Party Network Transactions" information return) with the Department. A payment settlement entity has the same meaning as in Section 6050W of the Internal Revenue Code. The statute also requires the entity to submit the 1099-K information return to the Secretary in an electronic format. This information return must be filed with the Department on or before March 31 for the preceding calendar year. Any 1099

information return not timely filed with the Secretary or in the format prescribed by the Secretary is subject to the informational return penalties listed in Section 24. See the Department's website, <https://www.ncdor.gov/file-pay/guidance-information-reporting>, for details and instructions on filing your 1099-K information return to the Secretary.

## Section 26. Records to be Kept

You should retain the names, addresses, and social security numbers or ITIN numbers of employees or payees receiving payments; their withholding allowance certificates; the amounts and dates of wages and other payments and records of the amounts withheld; copies or records of all reports or returns filed; and records of all payments made to the Department. Retain these records for at least ten years after the last filing of all required reports for a calendar year or the last payment of any amount due for the calendar year, whichever is later.

## Section 27. Methods of Computing North Carolina Income Tax Withholding

There are three primary methods for computing the amount to withhold from wages. The formula tables for the **Percentage Method** and the **Annualized Wages Method** are on pages 17 through 20. The **wage bracket tables** are on pages 20 through 56. These methods are suitable for computer processing. In addition, an employer may use any other method or formula to determine the amount of tax required to be withheld if the amount determined is substantially the same as that obtained by using the wage bracket tables.

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



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

**Weekly Payroll Period**

*Single Person, Married Person, or Surviving Spouse*

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of standard deduction           \$245.19           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net weekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar) \_\_\_\_\_

**Weekly Payroll Period**

*Head of Household*

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of standard deduction           \$367.79           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net weekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar) \_\_\_\_\_

**Biweekly Payroll Period**

*Single Person, Married Person, or Surviving Spouse*

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of standard deduction           \$490.38           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net biweekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar) \_\_\_\_\_

**Biweekly Payroll Period**

*Head of Household*

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of standard deduction           \$735.58           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net biweekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar) \_\_\_\_\_

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

<b>Semimonthly Payroll Period</b>		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$531.25	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Lines 2 and 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar)		_____

<b>Semimonthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$796.88	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Line 2 and Line 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar)		_____

<b>Monthly Payroll Period</b>		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,062.50	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar)		_____

<b>Monthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,593.75	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0485 (Round to the nearest whole dollar)		_____

**Example:**

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

1. Enter weekly wages		\$450.00
2. Weekly portion of standard deduction	\$245.19	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add Line 2 and Line 3		\$341.35
5. Net weekly wages. Subtract Line 4 from Line 1		\$108.65
6. Tax to be withheld each payroll period. Multiply Line 5 by .0485 (Round to the nearest whole dollar)		\$5.00

**Annualized Method - Formula Tables for Annualized Method Withholding Computations**

(Round off the final result of calculations to the nearest whole dollar.)

**Single Person, Married Person, or Surviving Spouse**

1. Enter wages for current payroll period		
2. Enter number of payroll periods		
3. Annualized wages. Multiply Line 1 by Line 2		
4. Standard deduction	\$12,750.00	
5. Multiply the number of allowances by \$2,500.00		
6. Add Line 4 and Line 5		
7. Net annualized wages. Subtract Line 6 from Line 3		
8. Annualized tax. Multiply Line 7 by .0485		
9. Enter the number of payroll periods from Line 2		
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		

**Head of Household**

1. Enter wages for current payroll period		
2. Enter number of payroll periods		
3. Annualized wages. Multiply Line 1 by Line 2		
4. Standard deduction	\$19,125.00	
5. Multiply the number of allowances by \$2,500.00		
6. Add Line 4 and Line 5		
7. Net annualized wages. Subtract Line 6 from Line 3		
8. Annualized tax. Multiply Line 7 by .0485		
9. Enter the number of payroll periods from Line 2		
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		

**Example:**

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

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		<u>52</u>
3. Annualized wages. Multiply Line 1 by Line 2		<u>\$23,400.00</u>
4. Standard deduction	<u>\$12,750.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add Line 4 and Line 5		<u>\$17,750.00</u>
7. Net annualized wages. Subtract Line 6 from Line 3		<u>\$5,650.00</u>
8. Annualized tax. Multiply Line 7 by .0485		<u>\$274.03</u>
9. Enter the number of payroll periods from Line 2		<u>52</u>
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		<u>\$5.00</u>

**28. Wage Bracket Tables**

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

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

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

**Withholding Allowance Chart**

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

**Single Person, Married Person, or Surviving Spouse - Weekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -											
		0	1	2	3	4	5	6	7	8	9	10	
0	250	0	0	0	0	0	0	0	0	0	0	0	0
250	265	1	0	0	0	0	0	0	0	0	0	0	0
265	280	1	0	0	0	0	0	0	0	0	0	0	0
280	295	2	0	0	0	0	0	0	0	0	0	0	0
295	310	3	0	0	0	0	0	0	0	0	0	0	0
310	325	4	1	0	0	0	0	0	0	0	0	0	0
325	340	4	2	0	0	0	0	0	0	0	0	0	0
340	355	5	3	0	0	0	0	0	0	0	0	0	0
355	370	6	3	1	0	0	0	0	0	0	0	0	0
370	385	6	4	2	0	0	0	0	0	0	0	0	0
385	400	7	5	2	0	0	0	0	0	0	0	0	0
400	415	8	6	3	1	0	0	0	0	0	0	0	0
415	430	9	6	4	2	0	0	0	0	0	0	0	0
430	445	9	7	5	2	0	0	0	0	0	0	0	0
445	460	10	8	5	3	1	0	0	0	0	0	0	0
460	475	11	8	6	4	1	0	0	0	0	0	0	0
475	490	12	9	7	5	2	0	0	0	0	0	0	0
490	505	12	10	8	5	3	1	0	0	0	0	0	0
505	520	13	11	8	6	4	1	0	0	0	0	0	0
520	535	14	11	9	7	4	2	0	0	0	0	0	0
535	550	14	12	10	7	5	3	0	0	0	0	0	0
550	565	15	13	10	8	6	3	1	0	0	0	0	0
565	580	16	14	11	9	7	4	2	0	0	0	0	0
580	595	17	14	12	10	7	5	3	0	0	0	0	0
595	610	17	15	13	10	8	6	3	1	0	0	0	0
610	625	18	16	13	11	9	6	4	2	0	0	0	0
625	640	19	16	14	12	9	7	5	2	0	0	0	0
640	655	20	17	15	13	10	8	6	3	1	0	0	0
655	670	20	18	16	13	11	9	6	4	2	0	0	0
670	685	21	19	16	14	12	9	7	5	2	0	0	0
685	700	22	19	17	15	12	10	8	5	3	1	0	0
700	715	22	20	18	15	13	11	8	6	4	1	0	0
715	730	23	21	18	16	14	11	9	7	4	2	0	0
730	745	24	22	19	17	15	12	10	8	5	3	1	1
745	760	25	22	20	18	15	13	11	8	6	4	1	1
760	775	25	23	21	18	16	14	11	9	7	4	2	2
775	790	26	24	21	19	17	14	12	10	7	5	3	3
790	805	27	24	22	20	17	15	13	10	8	6	3	3
805	820	28	25	23	21	18	16	14	11	9	7	4	4
820	835	28	26	24	21	19	17	14	12	10	7	5	5
835	855	29	27	24	22	20	17	15	13	10	8	6	6
855	875	30	28	25	23	21	18	16	14	11	9	7	7
875	895	31	29	26	24	22	19	17	15	12	10	8	8
895	915	32	30	27	25	23	20	18	16	13	11	9	9
915	935	33	31	28	26	24	21	19	17	14	12	10	10
935	955	34	32	29	27	25	22	20	18	15	13	11	11
955	975	35	33	30	28	26	23	21	19	16	14	12	12
975	995	36	34	31	29	27	24	22	20	17	15	13	13
995	1015	37	35	32	30	28	25	23	21	18	16	14	14
1015	1035	38	35	33	31	28	26	24	21	19	17	15	15
1035	1055	39	36	34	32	29	27	25	22	20	18	15	15
1055	1075	40	37	35	33	30	28	26	23	21	19	16	16
1075	1095	41	38	36	34	31	29	27	24	22	20	17	17
1095	1115	42	39	37	35	32	30	28	25	23	21	18	18
1115	1135	43	40	38	36	33	31	29	26	24	22	19	19
1135	1155	44	41	39	37	34	32	30	27	25	23	20	20
1155	1175	45	42	40	38	35	33	31	28	26	24	21	21
1175	1195	46	43	41	39	36	34	32	29	27	25	22	22
1195	1215	47	44	42	40	37	35	33	30	28	26	23	23
1215	1235	48	45	43	41	38	36	34	31	29	27	24	24

**Single Person, Married Person, or Surviving Spouse - Weekly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1235	1255	48	46	44	41	39	37	35	32	30	28	25
1255	1275	49	47	45	42	40	38	35	33	31	28	26
1275	1295	50	48	46	43	41	39	36	34	32	29	27
1295	1315	51	49	47	44	42	40	37	35	33	30	28
1315	1335	52	50	48	45	43	41	38	36	34	31	29
1335	1355	53	51	49	46	44	42	39	37	35	32	30
1355	1375	54	52	50	47	45	43	40	38	36	33	31
1375	1395	55	53	51	48	46	44	41	39	37	34	32
1395	1415	56	54	52	49	47	45	42	40	38	35	33
1415	1435	57	55	53	50	48	46	43	41	39	36	34
1435	1455	58	56	54	51	49	47	44	42	40	37	35
1455	1475	59	57	54	52	50	48	45	43	41	38	36
1475	1495	60	58	55	53	51	48	46	44	41	39	37
1495	1515	61	59	56	54	52	49	47	45	42	40	38
1515	1535	62	60	57	55	53	50	48	46	43	41	39
1535	1555	63	61	58	56	54	51	49	47	44	42	40
1555	1575	64	62	59	57	55	52	50	48	45	43	41
1575	1595	65	63	60	58	56	53	51	49	46	44	42
1595	1615	66	64	61	59	57	54	52	50	47	45	43
1615	1635	67	65	62	60	58	55	53	51	48	46	44
1635	1655	68	66	63	61	59	56	54	52	49	47	45
1655	1675	69	67	64	62	60	57	55	53	50	48	46
1675	1695	70	67	65	63	61	58	56	54	51	49	47
1695	1715	71	68	66	64	61	59	57	54	52	50	47
1715	1735	72	69	67	65	62	60	58	55	53	51	48
1735	1755	73	70	68	66	63	61	59	56	54	52	49
1755	1775	74	71	69	67	64	62	60	57	55	53	50
1775	1795	75	72	70	68	65	63	61	58	56	54	51
1795	1815	76	73	71	69	66	64	62	59	57	55	52
1815	1835	77	74	72	70	67	65	63	60	58	56	53
1835	1855	78	75	73	71	68	66	64	61	59	57	54
1855	1875	79	76	74	72	69	67	65	62	60	58	55
1875	1895	80	77	75	73	70	68	66	63	61	59	56
1895	1915	81	78	76	74	71	69	67	64	62	60	57
1915	1935	81	79	77	74	72	70	67	65	63	60	58
1935	1955	82	80	78	75	73	71	68	66	64	61	59
1955	1975	83	81	79	76	74	72	69	67	65	62	60
1975	1995	84	82	80	77	75	73	70	68	66	63	61
1995	2015	85	83	81	78	76	74	71	69	67	64	62
2015	2035	86	84	82	79	77	75	72	70	68	65	63
2035	2055	87	85	83	80	78	76	73	71	69	66	64
2055	2075	88	86	84	81	79	77	74	72	70	67	65
2075	2095	89	87	85	82	80	78	75	73	71	68	66
2095	2115	90	88	86	83	81	79	76	74	72	69	67
2115	2135	91	89	87	84	82	80	77	75	73	70	68
2135	2155	92	90	87	85	83	80	78	76	73	71	69
2155	2175	93	91	88	86	84	81	79	77	74	72	70
2175	2195	94	92	89	87	85	82	80	78	75	73	71
2195	2215	95	93	90	88	86	83	81	79	76	74	72
2215	2235	96	94	91	89	87	84	82	80	77	75	73
2235	2255	97	95	92	90	88	85	83	81	78	76	74
2255	2275	98	96	93	91	89	86	84	82	79	77	75
2275	2295	99	97	94	92	90	87	85	83	80	78	76
2295	2315	100	98	95	93	91	88	86	84	81	79	77
2315	2335	101	99	96	94	92	89	87	85	82	80	78
2335	2355	102	100	97	95	93	90	88	86	83	81	79
2355	2375	103	100	98	96	93	91	89	86	84	82	79
2375	2395	104	101	99	97	94	92	90	87	85	83	80
2395	2415	105	102	100	98	95	93	91	88	86	84	81
2415	2435	106	103	101	99	96	94	92	89	87	85	82

**2435 and over use the percentage method beginning on page 17.**

**Single Person, Married Person, or Surviving Spouse - Biweekly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	495	0	0	0	0	0	0	0	0	0	0	0
495	510	1	0	0	0	0	0	0	0	0	0	0
510	525	1	0	0	0	0	0	0	0	0	0	0
525	540	2	0	0	0	0	0	0	0	0	0	0
540	555	3	0	0	0	0	0	0	0	0	0	0
555	570	3	0	0	0	0	0	0	0	0	0	0
570	585	4	0	0	0	0	0	0	0	0	0	0
585	600	5	0	0	0	0	0	0	0	0	0	0
600	615	6	1	0	0	0	0	0	0	0	0	0
615	630	6	2	0	0	0	0	0	0	0	0	0
630	645	7	2	0	0	0	0	0	0	0	0	0
645	660	8	3	0	0	0	0	0	0	0	0	0
660	675	9	4	0	0	0	0	0	0	0	0	0
675	690	9	5	0	0	0	0	0	0	0	0	0
690	705	10	5	1	0	0	0	0	0	0	0	0
705	720	11	6	1	0	0	0	0	0	0	0	0
720	735	12	7	2	0	0	0	0	0	0	0	0
735	750	12	8	3	0	0	0	0	0	0	0	0
750	765	13	8	4	0	0	0	0	0	0	0	0
765	780	14	9	4	0	0	0	0	0	0	0	0
780	795	14	10	5	0	0	0	0	0	0	0	0
795	810	15	10	6	1	0	0	0	0	0	0	0
810	825	16	11	7	2	0	0	0	0	0	0	0
825	840	17	12	7	3	0	0	0	0	0	0	0
840	855	17	13	8	3	0	0	0	0	0	0	0
855	870	18	13	9	4	0	0	0	0	0	0	0
870	885	19	14	9	5	0	0	0	0	0	0	0
885	900	20	15	10	6	1	0	0	0	0	0	0
900	915	20	16	11	6	2	0	0	0	0	0	0
915	930	21	16	12	7	2	0	0	0	0	0	0
930	945	22	17	12	8	3	0	0	0	0	0	0
945	960	22	18	13	8	4	0	0	0	0	0	0
960	975	23	18	14	9	4	0	0	0	0	0	0
975	990	24	19	15	10	5	1	0	0	0	0	0
990	1005	25	20	15	11	6	1	0	0	0	0	0
1005	1020	25	21	16	11	7	2	0	0	0	0	0
1020	1035	26	21	17	12	7	3	0	0	0	0	0
1035	1050	27	22	17	13	8	3	0	0	0	0	0
1050	1065	28	23	18	14	9	4	0	0	0	0	0
1065	1080	28	24	19	14	10	5	0	0	0	0	0
1080	1095	29	24	20	15	10	6	1	0	0	0	0
1095	1110	30	25	20	16	11	6	2	0	0	0	0
1110	1125	30	26	21	16	12	7	2	0	0	0	0
1125	1140	31	26	22	17	12	8	3	0	0	0	0
1140	1155	32	27	23	18	13	9	4	0	0	0	0
1155	1170	33	28	23	19	14	9	5	0	0	0	0
1170	1185	33	29	24	19	15	10	5	1	0	0	0
1185	1200	34	29	25	20	15	11	6	1	0	0	0
1200	1215	35	30	25	21	16	11	7	2	0	0	0
1215	1230	36	31	26	22	17	12	8	3	0	0	0
1230	1245	36	32	27	22	18	13	8	4	0	0	0
1245	1260	37	32	28	23	18	14	9	4	0	0	0
1260	1275	38	33	28	24	19	14	10	5	0	0	0
1275	1290	38	34	29	24	20	15	10	6	1	0	0
1290	1305	39	34	30	25	20	16	11	7	2	0	0
1305	1320	40	35	31	26	21	17	12	7	3	0	0
1320	1335	41	36	31	27	22	17	13	8	3	0	0
1335	1350	41	37	32	27	23	18	13	9	4	0	0
1350	1365	42	37	33	28	23	19	14	9	5	0	0
1365	1380	43	38	33	29	24	19	15	10	5	1	0

**Single Person, Married Person, or Surviving Spouse - Biweekly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1380	1395	44	39	34	30	25	20	16	11	6	2	0
1395	1410	44	40	35	30	26	21	16	12	7	2	0
1410	1425	45	40	36	31	26	22	17	12	8	3	0
1425	1440	46	41	36	32	27	22	18	13	8	4	0
1440	1455	46	42	37	32	28	23	18	14	9	4	0
1455	1470	47	42	38	33	28	24	19	15	10	5	1
1470	1485	48	43	39	34	29	25	20	15	11	6	1
1485	1500	49	44	39	35	30	25	21	16	11	7	2
1500	1515	49	45	40	35	31	26	21	17	12	7	3
1515	1530	50	45	41	36	31	27	22	17	13	8	3
1530	1545	51	46	41	37	32	27	23	18	13	9	4
1545	1560	52	47	42	38	33	28	24	19	14	10	5
1560	1575	52	48	43	38	34	29	24	20	15	10	6
1575	1590	53	48	44	39	34	30	25	20	16	11	6
1590	1605	54	49	44	40	35	30	26	21	16	12	7
1605	1620	54	50	45	40	36	31	26	22	17	12	8
1620	1635	55	50	46	41	36	32	27	23	18	13	9
1635	1650	56	51	47	42	37	33	28	23	19	14	9
1650	1665	57	52	47	43	38	33	29	24	19	15	10
1665	1680	57	53	48	43	39	34	29	25	20	15	11
1680	1695	58	53	49	44	39	35	30	25	21	16	11
1695	1710	59	54	49	45	40	35	31	26	21	17	12
1710	1725	60	55	50	46	41	36	32	27	22	18	13
1725	1740	60	56	51	46	42	37	32	28	23	18	14
1740	1755	61	56	52	47	42	38	33	28	24	19	14
1755	1770	62	57	52	48	43	38	34	29	24	20	15
1770	1785	62	58	53	48	44	39	34	30	25	20	16
1785	1800	63	58	54	49	44	40	35	31	26	21	17
1800	1815	64	59	55	50	45	41	36	31	27	22	17
1815	1830	65	60	55	51	46	41	37	32	27	23	18
1830	1845	65	61	56	51	47	42	37	33	28	23	19
1845	1860	66	61	57	52	47	43	38	33	29	24	19
1860	1875	67	62	57	53	48	43	39	34	29	25	20
1875	1890	68	63	58	54	49	44	40	35	30	26	21
1890	1905	68	64	59	54	50	45	40	36	31	26	22
1905	1920	69	64	60	55	50	46	41	36	32	27	22
1920	1935	70	65	60	56	51	46	42	37	32	28	23
1935	1950	70	66	61	56	52	47	42	38	33	28	24
1950	1965	71	66	62	57	53	48	43	39	34	29	25
1965	1980	72	67	63	58	53	49	44	39	35	30	25
1980	1995	73	68	63	59	54	49	45	40	35	31	26
1995	2010	73	69	64	59	55	50	45	41	36	31	27
2010	2025	74	69	65	60	55	51	46	41	37	32	27
2025	2040	75	70	65	61	56	51	47	42	37	33	28
2040	2055	76	71	66	62	57	52	48	43	38	34	29
2055	2070	76	72	67	62	58	53	48	44	39	34	30
2070	2085	77	72	68	63	58	54	49	44	40	35	30
2085	2100	78	73	68	64	59	54	50	45	40	36	31
2100	2115	78	74	69	64	60	55	50	46	41	36	32
2115	2130	79	74	70	65	61	56	51	47	42	37	33
2130	2145	80	75	71	66	61	57	52	47	43	38	33
2145	2160	81	76	71	67	62	57	53	48	43	39	34
2160	2175	81	77	72	67	63	58	53	49	44	39	35
2175	2190	82	77	73	68	63	59	54	49	45	40	35
2190	2205	83	78	73	69	64	59	55	50	45	41	36
2205	2220	84	79	74	70	65	60	56	51	46	42	37
2220	2235	84	80	75	70	66	61	56	52	47	42	38
2235	2250	85	80	76	71	66	62	57	52	48	43	38
2250	2265	86	81	76	72	67	62	58	53	48	44	39
2265	2280	86	82	77	72	68	63	58	54	49	44	40



**Single Person, Married Person, or Surviving Spouse - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2280	2295	87	82	78	73	69	64	59	55	50	45	41
2295	2310	88	83	79	74	69	65	60	55	51	46	41
2310	2325	89	84	79	75	70	65	61	56	51	47	42
2325	2340	89	85	80	75	71	66	61	57	52	47	43
2340	2355	90	85	81	76	71	67	62	57	53	48	43
2355	2370	91	86	81	77	72	67	63	58	53	49	44
2370	2385	92	87	82	78	73	68	64	59	54	50	45
2385	2400	92	88	83	78	74	69	64	60	55	50	46
2400	2415	93	88	84	79	74	70	65	60	56	51	46
2415	2430	94	89	84	80	75	70	66	61	56	52	47
2430	2445	94	90	85	80	76	71	66	62	57	52	48
2445	2460	95	90	86	81	77	72	67	63	58	53	49
2460	2475	96	91	87	82	77	73	68	63	59	54	49
2475	2490	97	92	87	83	78	73	69	64	59	55	50
2490	2505	97	93	88	83	79	74	69	65	60	55	51
2505	2520	98	93	89	84	79	75	70	65	61	56	51
2520	2535	99	94	89	85	80	75	71	66	61	57	52
2535	2550	100	95	90	86	81	76	72	67	62	58	53
2550	2565	100	96	91	86	82	77	72	68	63	58	54
2565	2580	101	96	92	87	82	78	73	68	64	59	54
2580	2595	102	97	92	88	83	78	74	69	64	60	55
2595	2610	102	98	93	88	84	79	74	70	65	60	56
2610	2625	103	99	94	89	85	80	75	71	66	61	57
2625	2640	104	99	95	90	85	81	76	71	67	62	57
2640	2655	105	100	95	91	86	81	77	72	67	63	58
2655	2670	105	101	96	91	87	82	77	73	68	63	59
2670	2685	106	101	97	92	87	83	78	73	69	64	59
2685	2700	107	102	97	93	88	83	79	74	69	65	60
2700	2715	108	103	98	94	89	84	80	75	70	66	61
2715	2730	108	104	99	94	90	85	80	76	71	66	62
2730	2745	109	104	100	95	90	86	81	76	72	67	62
2745	2760	110	105	100	96	91	86	82	77	72	68	63
2760	2775	110	106	101	96	92	87	82	78	73	68	64
2775	2790	111	107	102	97	93	88	83	79	74	69	65
2790	2805	112	107	103	98	93	89	84	79	75	70	65
2805	2820	113	108	103	99	94	89	85	80	75	71	66
2820	2835	113	109	104	99	95	90	85	81	76	71	67
2835	2850	114	109	105	100	95	91	86	81	77	72	67
2850	2865	115	110	105	101	96	91	87	82	77	73	68
2865	2880	116	111	106	102	97	92	88	83	78	74	69
2880	2895	116	112	107	102	98	93	88	84	79	74	70
2895	2910	117	112	108	103	98	94	89	84	80	75	70
2910	2925	118	113	108	104	99	94	90	85	80	76	71
2925	2940	118	114	109	104	100	95	90	86	81	76	72
2940	2955	119	115	110	105	101	96	91	87	82	77	73
2955	2970	120	115	111	106	101	97	92	87	83	78	73
2970	2985	121	116	111	107	102	97	93	88	83	79	74
2985	3000	121	117	112	107	103	98	93	89	84	79	75
3000	3015	122	117	113	108	103	99	94	89	85	80	75
3015	3030	123	118	113	109	104	99	95	90	85	81	76
3030	3045	124	119	114	110	105	100	96	91	86	82	77
3045	3060	124	120	115	110	106	101	96	92	87	82	78
3060	3075	125	120	116	111	106	102	97	92	88	83	78
3075	3090	126	121	116	112	107	102	98	93	88	84	79
3090	3105	126	122	117	112	108	103	98	94	89	84	80
3105	3120	127	123	118	113	109	104	99	95	90	85	81
3120	3135	128	123	119	114	109	105	100	95	91	86	81
3135	3150	129	124	119	115	110	105	101	96	91	87	82
3150	3165	129	125	120	115	111	106	101	97	92	87	83
3165	3180	130	125	121	116	111	107	102	97	93	88	83

**Single Person, Married Person, or Surviving Spouse - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3180	3195	131	126	121	117	112	107	103	98	94	89	84
3195	3210	132	127	122	118	113	108	104	99	94	90	85
3210	3225	132	128	123	118	114	109	104	100	95	90	86
3225	3240	133	128	124	119	114	110	105	100	96	91	86
3240	3255	134	129	124	120	115	110	106	101	96	92	87
3255	3270	134	130	125	120	116	111	106	102	97	92	88
3270	3285	135	131	126	121	117	112	107	103	98	93	89
3285	3300	136	131	127	122	117	113	108	103	99	94	89
3300	3315	137	132	127	123	118	113	109	104	99	95	90
3315	3330	137	133	128	123	119	114	109	105	100	95	91
3330	3345	138	133	129	124	119	115	110	105	101	96	91
3345	3360	139	134	129	125	120	115	111	106	102	97	92
3360	3375	140	135	130	126	121	116	112	107	102	98	93
3375	3390	140	136	131	126	122	117	112	108	103	98	94
3390	3405	141	136	132	127	122	118	113	108	104	99	94
3405	3420	142	137	132	128	123	118	114	109	104	100	95
3420	3435	142	138	133	128	124	119	114	110	105	100	96
3435	3450	143	139	134	129	125	120	115	111	106	101	97
3450	3465	144	139	135	130	125	121	116	111	107	102	97
3465	3480	145	140	135	131	126	121	117	112	107	103	98
3480	3495	145	141	136	131	127	122	117	113	108	103	99
3495	3510	146	141	137	132	127	123	118	113	109	104	99
3510	3525	147	142	137	133	128	123	119	114	110	105	100
3525	3540	148	143	138	134	129	124	120	115	110	106	101
3540	3555	148	144	139	134	130	125	120	116	111	106	102
3555	3570	149	144	140	135	130	126	121	116	112	107	102
3570	3585	150	145	140	136	131	126	122	117	112	108	103
3585	3600	150	146	141	136	132	127	122	118	113	108	104
3600	3615	151	147	142	137	133	128	123	119	114	109	105
3615	3630	152	147	143	138	133	129	124	119	115	110	105
3630	3645	153	148	143	139	134	129	125	120	115	111	106
3645	3660	153	149	144	139	135	130	125	121	116	111	107
3660	3675	154	149	145	140	135	131	126	121	117	112	107
3675	3690	155	150	145	141	136	132	127	122	118	113	108
3690	3705	156	151	146	142	137	132	128	123	118	114	109
3705	3720	156	152	147	142	138	133	128	124	119	114	110
3720	3735	157	152	148	143	138	134	129	124	120	115	110
3735	3750	158	153	148	144	139	134	130	125	120	116	111
3750	3765	158	154	149	144	140	135	130	126	121	116	112
3765	3780	159	155	150	145	141	136	131	127	122	117	113
3780	3795	160	155	151	146	141	137	132	127	123	118	113
3795	3810	161	156	151	147	142	137	133	128	123	119	114
3810	3825	161	157	152	147	143	138	133	129	124	119	115
3825	3840	162	157	153	148	143	139	134	129	125	120	115
3840	3855	163	158	153	149	144	140	135	130	126	121	116
3855	3870	164	159	154	150	145	140	136	131	126	122	117
3870	3885	164	160	155	150	146	141	136	132	127	122	118
3885	3900	165	160	156	151	146	142	137	132	128	123	118
3900	3915	166	161	156	152	147	142	138	133	128	124	119
3915	3930	166	162	157	152	148	143	138	134	129	124	120
3930	3945	167	163	158	153	149	144	139	135	130	125	121
3945	3960	168	163	159	154	149	145	140	135	131	126	121
3960	3975	169	164	159	155	150	145	141	136	131	127	122
3975	3990	169	165	160	155	151	146	141	137	132	127	123
3990	4005	170	165	161	156	151	147	142	137	133	128	123
4005	4020	171	166	161	157	152	148	143	138	134	129	124
4020	4035	172	167	162	158	153	148	144	139	134	130	125
4035	4050	172	168	163	158	154	149	144	140	135	130	126
4050	4065	173	168	164	159	154	150	145	140	136	131	126
4065	4080	174	169	164	160	155	150	146	141	136	132	127

**Single Person, Married Person, or Surviving Spouse - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4080	4095	174	170	165	160	156	151	146	142	137	132	128
4095	4110	175	171	166	161	157	152	147	143	138	133	129
4110	4125	176	171	167	162	157	153	148	143	139	134	129
4125	4140	177	172	167	163	158	153	149	144	139	135	130
4140	4155	177	173	168	163	159	154	149	145	140	135	131
4155	4170	178	173	169	164	159	155	150	145	141	136	131
4170	4185	179	174	169	165	160	156	151	146	142	137	132
4185	4200	180	175	170	166	161	156	152	147	142	138	133
4200	4215	180	176	171	166	162	157	152	148	143	138	134
4215	4230	181	176	172	167	162	158	153	148	144	139	134
4230	4245	182	177	172	168	163	158	154	149	144	140	135
4245	4260	182	178	173	168	164	159	154	150	145	140	136
4260	4275	183	179	174	169	165	160	155	151	146	141	137
4275	4290	184	179	175	170	165	161	156	151	147	142	137
4290	4305	185	180	175	171	166	161	157	152	147	143	138
4305	4320	185	181	176	171	167	162	157	153	148	143	139
4320	4335	186	181	177	172	167	163	158	153	149	144	139
4335	4350	187	182	178	173	168	164	159	154	150	145	140
4350	4365	188	183	178	174	169	164	160	155	150	146	141
4365	4380	188	184	179	174	170	165	160	156	151	146	142
4380	4395	189	184	180	175	170	166	161	156	152	147	142
4395	4410	190	185	180	176	171	166	162	157	152	148	143
4410	4425	190	186	181	176	172	167	162	158	153	148	144
4425	4440	191	187	182	177	173	168	163	159	154	149	145
4440	4455	192	187	183	178	173	169	164	159	155	150	145
4455	4470	193	188	183	179	174	169	165	160	155	151	146
4470	4485	193	189	184	179	175	170	165	161	156	151	147
4485	4500	194	189	185	180	175	171	166	161	157	152	147
4500	4515	195	190	186	181	176	172	167	162	158	153	148
4515	4530	196	191	186	182	177	172	168	163	158	154	149
4530	4545	196	192	187	182	178	173	168	164	159	154	150
4545	4560	197	192	188	183	178	174	169	164	160	155	150
4560	4575	198	193	188	184	179	174	170	165	160	156	151
4575	4590	198	194	189	184	180	175	170	166	161	156	152
4590	4605	199	195	190	185	181	176	171	167	162	157	153
4605	4620	200	195	191	186	181	177	172	167	163	158	153
4620	4635	201	196	191	187	182	177	173	168	163	159	154
4635	4650	201	197	192	187	183	178	173	169	164	159	155
4650	4665	202	197	193	188	183	179	174	169	165	160	155
4665	4680	203	198	194	189	184	180	175	170	166	161	156
4680	4695	204	199	194	190	185	180	176	171	166	162	157
4695	4710	204	200	195	190	186	181	176	172	167	162	158
4710	4725	205	200	196	191	186	182	177	172	168	163	158
4725	4740	206	201	196	192	187	182	178	173	168	164	159
4740	4755	206	202	197	192	188	183	178	174	169	164	160
4755	4770	207	203	198	193	189	184	179	175	170	165	161
4770	4785	208	203	199	194	189	185	180	175	171	166	161
4785	4800	209	204	199	195	190	185	181	176	171	167	162
4800	4815	209	205	200	195	191	186	181	177	172	167	163
4815	4830	210	205	201	196	191	187	182	177	173	168	163
4830	4845	211	206	202	197	192	188	183	178	174	169	164
4845	4860	212	207	202	198	193	188	184	179	174	170	165
4860	4875	212	208	203	198	194	189	184	180	175	170	166
4875	4890	213	208	204	199	194	190	185	180	176	171	166
4890	4905	214	209	204	200	195	190	186	181	176	172	167
4905	4920	214	210	205	200	196	191	186	182	177	173	168
4920	4935	215	211	206	201	197	192	187	183	178	173	169
4935	4950	216	211	207	202	197	193	188	183	179	174	169
4950	4965	217	212	207	203	198	193	189	184	179	175	170
4965	4980	217	213	208	203	199	194	189	185	180	175	171

4980 and over use the percentage method beginning on page 17.

**Single Person, Married Person, or Surviving Spouse - Semimonthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
0	535	0	0	0	0	0	0	0	0	0	0	0
535	550	1	0	0	0	0	0	0	0	0	0	0
550	565	1	0	0	0	0	0	0	0	0	0	0
565	580	2	0	0	0	0	0	0	0	0	0	0
580	595	3	0	0	0	0	0	0	0	0	0	0
595	610	3	0	0	0	0	0	0	0	0	0	0
610	625	4	0	0	0	0	0	0	0	0	0	0
625	640	5	0	0	0	0	0	0	0	0	0	0
640	655	6	1	0	0	0	0	0	0	0	0	0
655	670	6	1	0	0	0	0	0	0	0	0	0
670	685	7	2	0	0	0	0	0	0	0	0	0
685	700	8	3	0	0	0	0	0	0	0	0	0
700	715	9	3	0	0	0	0	0	0	0	0	0
715	730	9	4	0	0	0	0	0	0	0	0	0
730	745	10	5	0	0	0	0	0	0	0	0	0
745	760	11	6	1	0	0	0	0	0	0	0	0
760	775	11	6	1	0	0	0	0	0	0	0	0
775	790	12	7	2	0	0	0	0	0	0	0	0
790	805	13	8	3	0	0	0	0	0	0	0	0
805	820	14	9	4	0	0	0	0	0	0	0	0
820	835	14	9	4	0	0	0	0	0	0	0	0
835	850	15	10	5	0	0	0	0	0	0	0	0
850	865	16	11	6	1	0	0	0	0	0	0	0
865	880	17	11	6	1	0	0	0	0	0	0	0
880	895	17	12	7	2	0	0	0	0	0	0	0
895	910	18	13	8	3	0	0	0	0	0	0	0
910	925	19	14	9	4	0	0	0	0	0	0	0
925	940	19	14	9	4	0	0	0	0	0	0	0
940	955	20	15	10	5	0	0	0	0	0	0	0
955	970	21	16	11	6	1	0	0	0	0	0	0
970	985	22	17	12	6	1	0	0	0	0	0	0
985	1000	22	17	12	7	2	0	0	0	0	0	0
1000	1015	23	18	13	8	3	0	0	0	0	0	0
1015	1030	24	19	14	9	4	0	0	0	0	0	0
1030	1045	25	20	14	9	4	0	0	0	0	0	0
1045	1060	25	20	15	10	5	0	0	0	0	0	0
1060	1075	26	21	16	11	6	1	0	0	0	0	0
1075	1090	27	22	17	12	7	1	0	0	0	0	0
1090	1105	27	22	17	12	7	2	0	0	0	0	0
1105	1120	28	23	18	13	8	3	0	0	0	0	0
1120	1135	29	24	19	14	9	4	0	0	0	0	0
1135	1150	30	25	20	14	9	4	0	0	0	0	0
1150	1165	30	25	20	15	10	5	0	0	0	0	0
1165	1180	31	26	21	16	11	6	1	0	0	0	0
1180	1195	32	27	22	17	12	7	2	0	0	0	0
1195	1210	33	28	22	17	12	7	2	0	0	0	0
1210	1225	33	28	23	18	13	8	3	0	0	0	0
1225	1240	34	29	24	19	14	9	4	0	0	0	0
1240	1255	35	30	25	20	15	9	4	0	0	0	0
1255	1270	35	30	25	20	15	10	5	0	0	0	0
1270	1285	36	31	26	21	16	11	6	1	0	0	0
1285	1300	37	32	27	22	17	12	7	2	0	0	0
1300	1315	38	33	28	22	17	12	7	2	0	0	0
1315	1330	38	33	28	23	18	13	8	3	0	0	0
1330	1345	39	34	29	24	19	14	9	4	0	0	0
1345	1360	40	35	30	25	20	15	10	4	0	0	0
1360	1375	41	36	30	25	20	15	10	5	0	0	0
1375	1390	41	36	31	26	21	16	11	6	1	0	0
1390	1405	42	37	32	27	22	17	12	7	2	0	0
1405	1420	43	38	33	28	23	17	12	7	2	0	0

**Single Person, Married Person, or Surviving Spouse - Semimonthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1420	1435	43	38	33	28	23	18	13	8	3	0	0
1435	1450	44	39	34	29	24	19	14	9	4	0	0
1450	1465	45	40	35	30	25	20	15	10	5	0	0
1465	1480	46	41	36	30	25	20	15	10	5	0	0
1480	1495	46	41	36	31	26	21	16	11	6	1	0
1495	1510	47	42	37	32	27	22	17	12	7	2	0
1510	1525	48	43	38	33	28	23	18	12	7	2	0
1525	1540	49	44	38	33	28	23	18	13	8	3	0
1540	1555	49	44	39	34	29	24	19	14	9	4	0
1555	1570	50	45	40	35	30	25	20	15	10	5	0
1570	1585	51	46	41	36	31	25	20	15	10	5	0
1585	1600	51	46	41	36	31	26	21	16	11	6	1
1600	1615	52	47	42	37	32	27	22	17	12	7	2
1615	1630	53	48	43	38	33	28	23	18	13	7	2
1630	1645	54	49	44	38	33	28	23	18	13	8	3
1645	1660	54	49	44	39	34	29	24	19	14	9	4
1660	1675	55	50	45	40	35	30	25	20	15	10	5
1675	1690	56	51	46	41	36	31	26	20	15	10	5
1690	1705	57	52	46	41	36	31	26	21	16	11	6
1705	1720	57	52	47	42	37	32	27	22	17	12	7
1720	1735	58	53	48	43	38	33	28	23	18	13	7
1735	1750	59	54	49	44	39	33	28	23	18	13	8
1750	1765	59	54	49	44	39	34	29	24	19	14	9
1765	1780	60	55	50	45	40	35	30	25	20	15	10
1780	1795	61	56	51	46	41	36	31	26	21	15	10
1795	1810	62	57	52	46	41	36	31	26	21	16	11
1810	1825	62	57	52	47	42	37	32	27	22	17	12
1825	1840	63	58	53	48	43	38	33	28	23	18	13
1840	1855	64	59	54	49	44	39	34	28	23	18	13
1855	1870	65	60	54	49	44	39	34	29	24	19	14
1870	1885	65	60	55	50	45	40	35	30	25	20	15
1885	1900	66	61	56	51	46	41	36	31	26	21	15
1900	1915	67	62	57	52	47	41	36	31	26	21	16
1915	1930	67	62	57	52	47	42	37	32	27	22	17
1930	1945	68	63	58	53	48	43	38	33	28	23	18
1945	1960	69	64	59	54	49	44	39	34	29	23	18
1960	1975	70	65	60	55	49	44	39	34	29	24	19
1975	1990	70	65	60	55	50	45	40	35	30	25	20
1990	2005	71	66	61	56	51	46	41	36	31	26	21
2005	2020	72	67	62	57	52	47	42	36	31	26	21
2020	2035	73	68	62	57	52	47	42	37	32	27	22
2035	2050	73	68	63	58	53	48	43	38	33	28	23
2050	2065	74	69	64	59	54	49	44	39	34	29	24
2065	2080	75	70	65	60	55	49	44	39	34	29	24
2080	2095	75	70	65	60	55	50	45	40	35	30	25
2095	2110	76	71	66	61	56	51	46	41	36	31	26
2110	2125	77	72	67	62	57	52	47	42	37	31	26
2125	2140	78	73	68	63	57	52	47	42	37	32	27
2140	2155	78	73	68	63	58	53	48	43	38	33	28
2155	2170	79	74	69	64	59	54	49	44	39	34	29
2170	2185	80	75	70	65	60	55	50	44	39	34	29
2185	2200	81	76	70	65	60	55	50	45	40	35	30
2200	2215	81	76	71	66	61	56	51	46	41	36	31
2215	2230	82	77	72	67	62	57	52	47	42	37	32
2230	2245	83	78	73	68	63	57	52	47	42	37	32
2245	2260	83	78	73	68	63	58	53	48	43	38	33
2260	2275	84	79	74	69	64	59	54	49	44	39	34
2275	2290	85	80	75	70	65	60	55	50	45	39	34
2290	2305	86	81	76	71	65	60	55	50	45	40	35
2305	2320	86	81	76	71	66	61	56	51	46	41	36

**Single Person, Married Person, or Surviving Spouse - Semimonthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2320	2335	87	82	77	72	67	62	57	52	47	42	37
2335	2350	88	83	78	73	68	63	58	52	47	42	37
2350	2365	89	84	78	73	68	63	58	53	48	43	38
2365	2380	89	84	79	74	69	64	59	54	49	44	39
2380	2395	90	85	80	75	70	65	60	55	50	45	40
2395	2410	91	86	81	76	71	65	60	55	50	45	40
2410	2425	91	86	81	76	71	66	61	56	51	46	41
2425	2440	92	87	82	77	72	67	62	57	52	47	42
2440	2455	93	88	83	78	73	68	63	58	53	47	42
2455	2470	94	89	84	79	73	68	63	58	53	48	43
2470	2485	94	89	84	79	74	69	64	59	54	49	44
2485	2500	95	90	85	80	75	70	65	60	55	50	45
2500	2515	96	91	86	81	76	71	66	60	55	50	45
2515	2530	97	92	86	81	76	71	66	61	56	51	46
2530	2545	97	92	87	82	77	72	67	62	57	52	47
2545	2560	98	93	88	83	78	73	68	63	58	53	48
2560	2575	99	94	89	84	79	73	68	63	58	53	48
2575	2590	99	94	89	84	79	74	69	64	59	54	49
2590	2605	100	95	90	85	80	75	70	65	60	55	50
2605	2620	101	96	91	86	81	76	71	66	61	55	50
2620	2635	102	97	92	87	81	76	71	66	61	56	51
2635	2650	102	97	92	87	82	77	72	67	62	57	52
2650	2665	103	98	93	88	83	78	73	68	63	58	53
2665	2680	104	99	94	89	84	79	74	68	63	58	53
2680	2695	105	100	94	89	84	79	74	69	64	59	54
2695	2710	105	100	95	90	85	80	75	70	65	60	55
2710	2725	106	101	96	91	86	81	76	71	66	61	56
2725	2740	107	102	97	92	87	82	76	71	66	61	56
2740	2755	107	102	97	92	87	82	77	72	67	62	57
2755	2770	108	103	98	93	88	83	78	73	68	63	58
2770	2785	109	104	99	94	89	84	79	74	69	63	58
2785	2800	110	105	100	95	89	84	79	74	69	64	59
2800	2815	110	105	100	95	90	85	80	75	70	65	60
2815	2830	111	106	101	96	91	86	81	76	71	66	61
2830	2845	112	107	102	97	92	87	82	76	71	66	61
2845	2860	113	108	102	97	92	87	82	77	72	67	62
2860	2875	113	108	103	98	93	88	83	78	73	68	63
2875	2890	114	109	104	99	94	89	84	79	74	69	64
2890	2905	115	110	105	100	95	90	84	79	74	69	64
2905	2920	115	110	105	100	95	90	85	80	75	70	65
2920	2935	116	111	106	101	96	91	86	81	76	71	66
2935	2950	117	112	107	102	97	92	87	82	77	71	66
2950	2965	118	113	108	103	97	92	87	82	77	72	67
2965	2980	118	113	108	103	98	93	88	83	78	73	68
2980	2995	119	114	109	104	99	94	89	84	79	74	69
2995	3010	120	115	110	105	100	95	90	84	79	74	69
3010	3025	121	116	110	105	100	95	90	85	80	75	70
3025	3040	121	116	111	106	101	96	91	86	81	76	71
3040	3055	122	117	112	107	102	97	92	87	82	77	72
3055	3070	123	118	113	108	103	98	92	87	82	77	72
3070	3085	123	118	113	108	103	98	93	88	83	78	73
3085	3100	124	119	114	109	104	99	94	89	84	79	74
3100	3115	125	120	115	110	105	100	95	90	85	79	74
3115	3130	126	121	116	111	105	100	95	90	85	80	75
3130	3145	126	121	116	111	106	101	96	91	86	81	76
3145	3160	127	122	117	112	107	102	97	92	87	82	77
3160	3175	128	123	118	113	108	103	98	92	87	82	77
3175	3190	129	124	118	113	108	103	98	93	88	83	78
3190	3205	129	124	119	114	109	104	99	94	89	84	79
3205	3220	130	125	120	115	110	105	100	95	90	85	80

**Single Person, Married Person, or Surviving Spouse - Semimonthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
3220	3235	131	126	121	116	111	106	100	95	90	85	80
3235	3250	131	126	121	116	111	106	101	96	91	86	81
3250	3265	132	127	122	117	112	107	102	97	92	87	82
3265	3280	133	128	123	118	113	108	103	98	93	87	82
3280	3295	134	129	124	119	113	108	103	98	93	88	83
3295	3310	134	129	124	119	114	109	104	99	94	89	84
3310	3325	135	130	125	120	115	110	105	100	95	90	85
3325	3340	136	131	126	121	116	111	106	100	95	90	85
3340	3355	137	132	126	121	116	111	106	101	96	91	86
3355	3370	137	132	127	122	117	112	107	102	97	92	87
3370	3385	138	133	128	123	118	113	108	103	98	93	88
3385	3400	139	134	129	124	119	114	108	103	98	93	88
3400	3415	139	134	129	124	119	114	109	104	99	94	89
3415	3430	140	135	130	125	120	115	110	105	100	95	90
3430	3445	141	136	131	126	121	116	111	106	101	95	90
3445	3460	142	137	132	127	121	116	111	106	101	96	91
3460	3475	142	137	132	127	122	117	112	107	102	97	92
3475	3490	143	138	133	128	123	118	113	108	103	98	93
3490	3505	144	139	134	129	124	119	114	108	103	98	93
3505	3520	145	140	134	129	124	119	114	109	104	99	94
3520	3535	145	140	135	130	125	120	115	110	105	100	95
3535	3550	146	141	136	131	126	121	116	111	106	101	96
3550	3565	147	142	137	132	127	122	116	111	106	101	96
3565	3580	148	142	137	132	127	122	117	112	107	102	97
3580	3595	148	143	138	133	128	123	118	113	108	103	98
3595	3610	149	144	139	134	129	124	119	114	109	103	98
3610	3625	150	145	140	135	129	124	119	114	109	104	99
3625	3640	150	145	140	135	130	125	120	115	110	105	100
3640	3655	151	146	141	136	131	126	121	116	111	106	101
3655	3670	152	147	142	137	132	127	122	117	111	106	101
3670	3685	153	148	142	137	132	127	122	117	112	107	102
3685	3700	153	148	143	138	133	128	123	118	113	108	103
3700	3715	154	149	144	139	134	129	124	119	114	109	104
3715	3730	155	150	145	140	135	130	124	119	114	109	104
3730	3745	156	150	145	140	135	130	125	120	115	110	105
3745	3760	156	151	146	141	136	131	126	121	116	111	106
3760	3775	157	152	147	142	137	132	127	122	117	111	106
3775	3790	158	153	148	143	137	132	127	122	117	112	107
3790	3805	158	153	148	143	138	133	128	123	118	113	108
3805	3820	159	154	149	144	139	134	129	124	119	114	109
3820	3835	160	155	150	145	140	135	130	125	119	114	109
3835	3850	161	156	150	145	140	135	130	125	120	115	110
3850	3865	161	156	151	146	141	136	131	126	121	116	111
3865	3880	162	157	152	147	142	137	132	127	122	117	112
3880	3895	163	158	153	148	143	138	132	127	122	117	112
3895	3910	164	158	153	148	143	138	133	128	123	118	113
3910	3925	164	159	154	149	144	139	134	129	124	119	114
3925	3940	165	160	155	150	145	140	135	130	125	119	114
3940	3955	166	161	156	151	145	140	135	130	125	120	115
3955	3970	166	161	156	151	146	141	136	131	126	121	116
3970	3985	167	162	157	152	147	142	137	132	127	122	117
3985	4000	168	163	158	153	148	143	138	133	127	122	117
4000	4015	169	164	158	153	148	143	138	133	128	123	118
4015	4030	169	164	159	154	149	144	139	134	129	124	119
4030	4045	170	165	160	155	150	145	140	135	130	125	120
4045	4060	171	166	161	156	151	146	140	135	130	125	120
4060	4075	172	166	161	156	151	146	141	136	131	126	121
4075	4090	172	167	162	157	152	147	142	137	132	127	122
4090	4105	173	168	163	158	153	148	143	138	133	127	122
4105	4120	174	169	164	159	153	148	143	138	133	128	123

**Single Person, Married Person, or Surviving Spouse - Semimonthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4120	4135	174	169	164	159	154	149	144	139	134	129	124
4135	4150	175	170	165	160	155	150	145	140	135	130	125
4150	4165	176	171	166	161	156	151	146	141	135	130	125
4165	4180	177	172	166	161	156	151	146	141	136	131	126
4180	4195	177	172	167	162	157	152	147	142	137	132	127
4195	4210	178	173	168	163	158	153	148	143	138	133	128
4210	4225	179	174	169	164	159	154	148	143	138	133	128
4225	4240	180	174	169	164	159	154	149	144	139	134	129
4240	4255	180	175	170	165	160	155	150	145	140	135	130
4255	4270	181	176	171	166	161	156	151	146	141	135	130
4270	4285	182	177	172	167	161	156	151	146	141	136	131
4285	4300	182	177	172	167	162	157	152	147	142	137	132
4300	4315	183	178	173	168	163	158	153	148	143	138	133
4315	4330	184	179	174	169	164	159	154	149	143	138	133
4330	4345	185	180	174	169	164	159	154	149	144	139	134
4345	4360	185	180	175	170	165	160	155	150	145	140	135
4360	4375	186	181	176	171	166	161	156	151	146	141	136
4375	4390	187	182	177	172	167	162	156	151	146	141	136
4390	4405	188	182	177	172	167	162	157	152	147	142	137
4405	4420	188	183	178	173	168	163	158	153	148	143	138
4420	4435	189	184	179	174	169	164	159	154	149	143	138
4435	4450	190	185	180	175	169	164	159	154	149	144	139
4450	4465	190	185	180	175	170	165	160	155	150	145	140
4465	4480	191	186	181	176	171	166	161	156	151	146	141
4480	4495	192	187	182	177	172	167	162	157	151	146	141
4495	4510	193	188	183	177	172	167	162	157	152	147	142
4510	4525	193	188	183	178	173	168	163	158	153	148	143
4525	4540	194	189	184	179	174	169	164	159	154	149	144
4540	4555	195	190	185	180	175	170	164	159	154	149	144
4555	4570	196	190	185	180	175	170	165	160	155	150	145
4570	4585	196	191	186	181	176	171	166	161	156	151	146
4585	4600	197	192	187	182	177	172	167	162	157	152	146
4600	4615	198	193	188	183	177	172	167	162	157	152	147
4615	4630	198	193	188	183	178	173	168	163	158	153	148
4630	4645	199	194	189	184	179	174	169	164	159	154	149
4645	4660	200	195	190	185	180	175	170	165	159	154	149
4660	4675	201	196	191	185	180	175	170	165	160	155	150
4675	4690	201	196	191	186	181	176	171	166	161	156	151
4690	4705	202	197	192	187	182	177	172	167	162	157	152
4705	4720	203	198	193	188	183	178	172	167	162	157	152
4720	4735	204	198	193	188	183	178	173	168	163	158	153
4735	4750	204	199	194	189	184	179	174	169	164	159	154
4750	4765	205	200	195	190	185	180	175	170	165	160	154
4765	4780	206	201	196	191	185	180	175	170	165	160	155
4780	4795	206	201	196	191	186	181	176	171	166	161	156
4795	4810	207	202	197	192	187	182	177	172	167	162	157
4810	4825	208	203	198	193	188	183	178	173	167	162	157
4825	4840	209	204	199	193	188	183	178	173	168	163	158
4840	4855	209	204	199	194	189	184	179	174	169	164	159
4855	4870	210	205	200	195	190	185	180	175	170	165	160
4870	4885	211	206	201	196	191	186	180	175	170	165	160
4885	4900	212	206	201	196	191	186	181	176	171	166	161
4900	4915	212	207	202	197	192	187	182	177	172	167	162
4915	4930	213	208	203	198	193	188	183	178	173	168	162
4930	4945	214	209	204	199	193	188	183	178	173	168	163
4945	4960	214	209	204	199	194	189	184	179	174	169	164
4960	4975	215	210	205	200	195	190	185	180	175	170	165
4975	4990	216	211	206	201	196	191	186	181	175	170	165
4990	5005	217	212	207	201	196	191	186	181	176	171	166
5005	5020	217	212	207	202	197	192	187	182	177	172	167

**5020 and over use the percentage method beginning on page 17.**



**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	1070	0	0	0	0	0	0	0	0	0	0	0
1070	1085	1	0	0	0	0	0	0	0	0	0	0
1085	1100	1	0	0	0	0	0	0	0	0	0	0
1100	1115	2	0	0	0	0	0	0	0	0	0	0
1115	1130	3	0	0	0	0	0	0	0	0	0	0
1130	1145	4	0	0	0	0	0	0	0	0	0	0
1145	1160	4	0	0	0	0	0	0	0	0	0	0
1160	1175	5	0	0	0	0	0	0	0	0	0	0
1175	1190	6	0	0	0	0	0	0	0	0	0	0
1190	1205	7	0	0	0	0	0	0	0	0	0	0
1205	1220	7	0	0	0	0	0	0	0	0	0	0
1220	1235	8	0	0	0	0	0	0	0	0	0	0
1235	1250	9	0	0	0	0	0	0	0	0	0	0
1250	1265	9	0	0	0	0	0	0	0	0	0	0
1265	1280	10	0	0	0	0	0	0	0	0	0	0
1280	1295	11	1	0	0	0	0	0	0	0	0	0
1295	1310	12	2	0	0	0	0	0	0	0	0	0
1310	1325	12	2	0	0	0	0	0	0	0	0	0
1325	1340	13	3	0	0	0	0	0	0	0	0	0
1340	1355	14	4	0	0	0	0	0	0	0	0	0
1355	1370	15	4	0	0	0	0	0	0	0	0	0
1370	1385	15	5	0	0	0	0	0	0	0	0	0
1385	1400	16	6	0	0	0	0	0	0	0	0	0
1400	1415	17	7	0	0	0	0	0	0	0	0	0
1415	1430	17	7	0	0	0	0	0	0	0	0	0
1430	1445	18	8	0	0	0	0	0	0	0	0	0
1445	1460	19	9	0	0	0	0	0	0	0	0	0
1460	1480	20	10	0	0	0	0	0	0	0	0	0
1480	1500	21	11	1	0	0	0	0	0	0	0	0
1500	1520	22	12	1	0	0	0	0	0	0	0	0
1520	1540	23	13	2	0	0	0	0	0	0	0	0
1540	1560	24	14	3	0	0	0	0	0	0	0	0
1560	1580	25	15	4	0	0	0	0	0	0	0	0
1580	1600	26	15	5	0	0	0	0	0	0	0	0
1600	1620	27	16	6	0	0	0	0	0	0	0	0
1620	1640	28	17	7	0	0	0	0	0	0	0	0
1640	1660	28	18	8	0	0	0	0	0	0	0	0
1660	1680	29	19	9	0	0	0	0	0	0	0	0
1680	1700	30	20	10	0	0	0	0	0	0	0	0
1700	1720	31	21	11	1	0	0	0	0	0	0	0
1720	1740	32	22	12	2	0	0	0	0	0	0	0
1740	1760	33	23	13	3	0	0	0	0	0	0	0
1760	1780	34	24	14	4	0	0	0	0	0	0	0
1780	1800	35	25	15	5	0	0	0	0	0	0	0
1800	1820	36	26	16	6	0	0	0	0	0	0	0
1820	1840	37	27	17	7	0	0	0	0	0	0	0
1840	1860	38	28	18	8	0	0	0	0	0	0	0
1860	1880	39	29	19	9	0	0	0	0	0	0	0
1880	1900	40	30	20	10	0	0	0	0	0	0	0
1900	1920	41	31	21	11	1	0	0	0	0	0	0
1920	1940	42	32	22	12	2	0	0	0	0	0	0
1940	1960	43	33	23	13	3	0	0	0	0	0	0
1960	1980	44	34	24	14	4	0	0	0	0	0	0
1980	2000	45	35	25	15	5	0	0	0	0	0	0
2000	2020	46	36	26	16	6	0	0	0	0	0	0
2020	2040	47	37	27	17	7	0	0	0	0	0	0
2040	2060	48	38	28	18	7	0	0	0	0	0	0
2060	2080	49	39	29	19	8	0	0	0	0	0	0
2080	2100	50	40	30	20	9	0	0	0	0	0	0
2100	2120	51	41	31	20	10	0	0	0	0	0	0

## Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2120	2140	52	42	32	21	11	1	0	0	0	0	0
2140	2160	53	43	33	22	12	2	0	0	0	0	0
2160	2180	54	44	34	23	13	3	0	0	0	0	0
2180	2200	55	45	34	24	14	4	0	0	0	0	0
2200	2220	56	46	35	25	15	5	0	0	0	0	0
2220	2240	57	47	36	26	16	6	0	0	0	0	0
2240	2260	58	47	37	27	17	7	0	0	0	0	0
2260	2280	59	48	38	28	18	8	0	0	0	0	0
2280	2300	60	49	39	29	19	9	0	0	0	0	0
2300	2320	61	50	40	30	20	10	0	0	0	0	0
2320	2340	61	51	41	31	21	11	1	0	0	0	0
2340	2360	62	52	42	32	22	12	2	0	0	0	0
2360	2380	63	53	43	33	23	13	3	0	0	0	0
2380	2400	64	54	44	34	24	14	4	0	0	0	0
2400	2420	65	55	45	35	25	15	5	0	0	0	0
2420	2440	66	56	46	36	26	16	6	0	0	0	0
2440	2460	67	57	47	37	27	17	7	0	0	0	0
2460	2480	68	58	48	38	28	18	8	0	0	0	0
2480	2500	69	59	49	39	29	19	9	0	0	0	0
2500	2520	70	60	50	40	30	20	10	0	0	0	0
2520	2540	71	61	51	41	31	21	11	0	0	0	0
2540	2560	72	62	52	42	32	22	12	1	0	0	0
2560	2580	73	63	53	43	33	23	12	2	0	0	0
2580	2600	74	64	54	44	34	24	13	3	0	0	0
2600	2620	75	65	55	45	35	25	14	4	0	0	0
2620	2640	<b>76</b>	<b>66</b>	<b>56</b>	<b>46</b>	<b>36</b>	<b>26</b>	<b>15</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>
2640	2660	77	67	57	47	37	26	16	6	0	0	0
2660	2680	78	68	58	48	38	27	17	7	0	0	0
2680	2700	79	69	59	49	39	28	18	8	0	0	0
2700	2720	80	70	60	50	39	29	19	9	0	0	0
2720	2740	81	71	61	51	40	30	20	10	0	0	0
2740	2760	82	72	62	52	41	31	21	11	1	0	0
2760	2780	83	73	63	53	42	32	22	12	2	0	0
2780	2800	84	74	64	53	43	33	23	13	3	0	0
2800	2820	85	75	65	54	44	34	24	14	4	0	0
2820	2840	86	76	66	55	45	35	25	15	5	0	0
2840	2860	87	77	66	56	46	36	26	16	6	0	0
2860	2880	88	78	67	57	47	37	27	17	7	0	0
2880	2900	89	79	68	58	48	38	28	18	8	0	0
2900	2920	90	79	69	59	49	39	29	19	9	0	0
2920	2940	91	80	70	60	50	40	30	20	10	0	0
2940	2960	92	81	71	61	51	41	31	21	11	1	0
2960	2980	93	82	72	62	52	42	32	22	12	2	0
2980	3000	93	83	73	63	53	43	33	23	13	3	0
3000	3020	94	84	74	64	54	44	34	24	14	4	0
3020	3040	95	85	75	65	55	45	35	25	15	4	0
3040	3060	96	86	76	66	56	46	36	26	16	5	0
3060	3080	97	87	77	67	57	47	37	27	17	6	0
3080	3100	98	88	78	68	58	48	38	28	18	7	0
3100	3120	99	89	79	69	59	49	39	29	18	8	0
3120	3140	100	90	80	70	60	50	40	30	19	9	0
3140	3160	101	91	81	71	61	51	41	31	20	10	0
3160	3180	102	92	82	72	62	52	42	31	21	11	1
3180	3200	103	93	83	73	63	53	43	32	22	12	2
3200	3220	104	94	84	74	64	54	44	33	23	13	3
3220	3240	105	95	85	75	65	55	44	34	24	14	4
3240	3260	106	96	86	76	66	56	45	35	25	15	5
3260	3280	107	97	87	77	67	57	46	36	26	16	6
3280	3300	108	98	88	78	68	58	47	37	27	17	7
3300	3320	109	99	89	79	69	58	48	38	28	18	8

**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3320	3340	110	100	90	80	70	59	49	39	29	19	9
3340	3360	111	101	91	81	71	60	50	40	30	20	10
3360	3380	112	102	92	82	71	61	51	41	31	21	11
3380	3400	113	103	93	83	72	62	52	42	32	22	12
3400	3420	114	104	94	84	73	63	53	43	33	23	13
3420	3440	115	105	95	85	74	64	54	44	34	24	14
3440	3460	116	106	96	85	75	65	55	45	35	25	15
3460	3480	117	107	97	86	76	66	56	46	36	26	16
3480	3500	118	108	98	87	77	67	57	47	37	27	17
3500	3520	119	109	98	88	78	68	58	48	38	28	18
3520	3540	120	110	99	89	79	69	59	49	39	29	19
3540	3560	121	111	100	90	80	70	60	50	40	30	20
3560	3580	122	112	101	91	81	71	61	51	41	31	21
3580	3600	123	112	102	92	82	72	62	52	42	32	22
3600	3620	124	113	103	93	83	73	63	53	43	33	23
3620	3640	125	114	104	94	84	74	64	54	44	34	23
3640	3660	125	115	105	95	85	75	65	55	45	35	24
3660	3680	126	116	106	96	86	76	66	56	46	36	25
3680	3700	127	117	107	97	87	77	67	57	47	36	26
3700	3720	128	118	108	98	88	78	68	58	48	37	27
3720	3740	129	119	109	99	89	79	69	59	49	38	28
3740	3760	130	120	110	100	90	80	70	60	50	39	29
3760	3780	131	121	111	101	91	81	71	61	50	40	30
3780	3800	132	122	112	102	92	82	72	62	51	41	31
3800	3820	133	123	113	103	93	83	73	63	52	42	32
3820	3840	134	124	114	104	94	84	74	63	53	43	33
3840	3860	135	125	115	105	95	85	75	64	54	44	34
3860	3880	136	126	116	106	96	86	76	65	55	45	35
3880	3900	137	127	117	107	97	87	77	66	56	46	36
3900	3920	138	128	118	108	98	88	77	67	57	47	37
3920	3940	139	129	119	109	99	89	78	68	58	48	38
3940	3960	140	130	120	110	100	90	79	69	59	49	39
3960	3980	141	131	121	111	101	90	80	70	60	50	40
3980	4000	142	132	122	112	102	91	81	71	61	51	41
4000	4020	143	133	123	113	103	92	82	72	62	52	42
4020	4040	144	134	124	114	104	93	83	73	63	53	43
4040	4060	145	135	125	115	104	94	84	74	64	54	44
4060	4080	146	136	126	116	105	95	85	75	65	55	45
4080	4100	147	137	127	117	106	96	86	76	66	56	46
4100	4120	148	138	128	117	107	97	87	77	67	57	47
4120	4140	149	139	129	118	108	98	88	78	68	58	48
4140	4160	150	140	130	119	109	99	89	79	69	59	49
4160	4180	151	141	131	120	110	100	90	80	70	60	50
4180	4200	152	142	131	121	111	101	91	81	71	61	51
4200	4220	153	143	132	122	112	102	92	82	72	62	52
4220	4240	154	144	133	123	113	103	93	83	73	63	53
4240	4260	155	144	134	124	114	104	94	84	74	64	54
4260	4280	156	145	135	125	115	105	95	85	75	65	55
4280	4300	157	146	136	126	116	106	96	86	76	66	55
4300	4320	158	147	137	127	117	107	97	87	77	67	56
4320	4340	158	148	138	128	118	108	98	88	78	68	57
4340	4360	159	149	139	129	119	109	99	89	79	69	58
4360	4380	160	150	140	130	120	110	100	90	80	69	59
4380	4400	161	151	141	131	121	111	101	91	81	70	60
4400	4420	162	152	142	132	122	112	102	92	82	71	61
4420	4440	163	153	143	133	123	113	103	93	82	72	62
4440	4460	164	154	144	134	124	114	104	94	83	73	63
4460	4480	165	155	145	135	125	115	105	95	84	74	64
4480	4500	166	156	146	136	126	116	106	96	85	75	65
4500	4520	167	157	147	137	127	117	107	96	86	76	66

**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4520	4540	168	158	148	138	128	118	108	97	87	77	67
4540	4560	169	159	149	139	129	119	109	98	88	78	68
4560	4580	170	160	150	140	130	120	109	99	89	79	69
4580	4600	171	161	151	141	131	121	110	100	90	80	70
4600	4620	172	162	152	142	132	122	111	101	91	81	71
4620	4640	173	163	153	143	133	123	112	102	92	82	72
4640	4660	174	164	154	144	134	123	113	103	93	83	73
4660	4680	175	165	155	145	135	124	114	104	94	84	74
4680	4700	176	166	156	146	136	125	115	105	95	85	75
4700	4720	177	167	157	147	136	126	116	106	96	86	76
4720	4740	178	168	158	148	137	127	117	107	97	87	77
4740	4760	179	169	159	149	138	128	118	108	98	88	78
4760	4780	180	170	160	150	139	129	119	109	99	89	79
4780	4800	181	171	161	150	140	130	120	110	100	90	80
4800	4820	182	172	162	151	141	131	121	111	101	91	81
4820	4840	183	173	163	152	142	132	122	112	102	92	82
4840	4860	184	174	163	153	143	133	123	113	103	93	83
4860	4880	185	175	164	154	144	134	124	114	104	94	84
4880	4900	186	176	165	155	145	135	125	115	105	95	85
4900	4920	187	176	166	156	146	136	126	116	106	96	86
4920	4940	188	177	167	157	147	137	127	117	107	97	87
4940	4960	189	178	168	158	148	138	128	118	108	98	88
4960	4980	190	179	169	159	149	139	129	119	109	99	88
4980	5000	190	180	170	160	150	140	130	120	110	100	89
5000	5020	191	181	171	161	151	141	131	121	111	101	90
5020	5040	192	182	172	162	152	142	132	122	112	101	91
5040	5060	193	183	173	163	153	143	133	123	113	102	92
5060	5080	194	184	174	164	154	144	134	124	114	103	93
5080	5100	195	185	175	165	155	145	135	125	115	104	94
5100	5120	196	186	176	166	156	146	136	126	115	105	95
5120	5140	197	187	177	167	157	147	137	127	116	106	96
5140	5160	198	188	178	168	158	148	138	128	117	107	97
5160	5180	199	189	179	169	159	149	139	128	118	108	98
5180	5200	200	190	180	170	160	150	140	129	119	109	99
5200	5220	201	191	181	171	161	151	141	130	120	110	100
5220	5240	202	192	182	172	162	152	141	131	121	111	101
5240	5260	203	193	183	173	163	153	142	132	122	112	102
5260	5280	204	194	184	174	164	154	143	133	123	113	103
5280	5300	205	195	185	175	165	155	144	134	124	114	104
5300	5320	206	196	186	176	166	155	145	135	125	115	105
5320	5340	207	197	187	177	167	156	146	136	126	116	106
5340	5360	208	198	188	178	168	157	147	137	127	117	107
5360	5380	209	199	189	179	168	158	148	138	128	118	108
5380	5400	210	200	190	180	169	159	149	139	129	119	109
5400	5420	211	201	191	181	170	160	150	140	130	120	110
5420	5440	212	202	192	182	171	161	151	141	131	121	111
5440	5460	213	203	193	182	172	162	152	142	132	122	112
5460	5480	214	204	194	183	173	163	153	143	133	123	113
5480	5500	215	205	195	184	174	164	154	144	134	124	114
5500	5520	216	206	195	185	175	165	155	145	135	125	115
5520	5540	217	207	196	186	176	166	156	146	136	126	116
5540	5560	218	208	197	187	177	167	157	147	137	127	117
5560	5580	219	209	198	188	178	168	158	148	138	128	118
5580	5600	220	209	199	189	179	169	159	149	139	129	119
5600	5620	221	210	200	190	180	170	160	150	140	130	120
5620	5640	222	211	201	191	181	171	161	151	141	131	120
5640	5660	222	212	202	192	182	172	162	152	142	132	121
5660	5680	223	213	203	193	183	173	163	153	143	133	122
5680	5700	224	214	204	194	184	174	164	154	144	133	123
5700	5720	225	215	205	195	185	175	165	155	145	134	124

**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
5720	5740	226	216	206	196	186	176	166	156	146	135	125
5740	5760	227	217	207	197	187	177	167	157	147	136	126
5760	5780	228	218	208	198	188	178	168	158	147	137	127
5780	5800	229	219	209	199	189	179	169	159	148	138	128
5800	5820	230	220	210	200	190	180	170	160	149	139	129
5820	5840	231	221	211	201	191	181	171	160	150	140	130
5840	5860	232	222	212	202	192	182	172	161	151	141	131
5860	5880	233	223	213	203	193	183	173	162	152	142	132
5880	5900	234	224	214	204	194	184	174	163	153	143	133
5900	5920	235	225	215	205	195	185	174	164	154	144	134
5920	5940	236	226	216	206	196	186	175	165	155	145	135
5940	5960	237	227	217	207	197	187	176	166	156	146	136
5960	5980	238	228	218	208	198	187	177	167	157	147	137
5980	6000	239	229	219	209	199	188	178	168	158	148	138
6000	6020	240	230	220	210	200	189	179	169	159	149	139
6020	6040	241	231	221	211	201	190	180	170	160	150	140
6040	6060	242	232	222	212	201	191	181	171	161	151	141
6060	6080	243	233	223	213	202	192	182	172	162	152	142
6080	6100	244	234	224	214	203	193	183	173	163	153	143
6100	6120	245	235	225	214	204	194	184	174	164	154	144
6120	6140	246	236	226	215	205	195	185	175	165	155	145
6140	6160	247	237	227	216	206	196	186	176	166	156	146
6160	6180	248	238	228	217	207	197	187	177	167	157	147
6180	6200	249	239	228	218	208	198	188	178	168	158	148
6200	6220	250	240	229	219	209	199	189	179	169	159	149
6220	6240	251	241	230	220	210	200	190	180	170	160	150
6240	6260	252	241	231	221	211	201	191	181	171	161	151
6260	6280	253	242	232	222	212	202	192	182	172	162	152
6280	6300	254	243	233	223	213	203	193	183	173	163	152
6300	6320	255	244	234	224	214	204	194	184	174	164	153
6320	6340	255	245	235	225	215	205	195	185	175	165	154
6340	6360	256	246	236	226	216	206	196	186	176	166	155
6360	6380	257	247	237	227	217	207	197	187	177	166	156
6380	6400	258	248	238	228	218	208	198	188	178	167	157
6400	6420	259	249	239	229	219	209	199	189	179	168	158
6420	6440	260	250	240	230	220	210	200	190	179	169	159
6440	6460	261	251	241	231	221	211	201	191	180	170	160
6460	6480	262	252	242	232	222	212	202	192	181	171	161
6480	6500	263	253	243	233	223	213	203	193	182	172	162
6500	6520	264	254	244	234	224	214	204	193	183	173	163
6520	6540	265	255	245	235	225	215	205	194	184	174	164
6540	6560	266	256	246	236	226	216	206	195	185	175	165
6560	6580	267	257	247	237	227	217	206	196	186	176	166
6580	6600	268	258	248	238	228	218	207	197	187	177	167
6600	6620	269	259	249	239	229	219	208	198	188	178	168
6620	6640	270	260	250	240	230	220	209	199	189	179	169
6640	6660	271	261	251	241	231	220	210	200	190	180	170
6660	6680	272	262	252	242	232	221	211	201	191	181	171
6680	6700	273	263	253	243	233	222	212	202	192	182	172
6700	6720	274	264	254	244	233	223	213	203	193	183	173
6720	6740	275	265	255	245	234	224	214	204	194	184	174
6740	6760	276	266	256	246	235	225	215	205	195	185	175
6760	6780	277	267	257	247	236	226	216	206	196	186	176
6780	6800	278	268	258	247	237	227	217	207	197	187	177
6800	6820	279	269	259	248	238	228	218	208	198	188	178
6820	6840	280	270	260	249	239	229	219	209	199	189	179
6840	6860	281	271	260	250	240	230	220	210	200	190	180
6860	6880	282	272	261	251	241	231	221	211	201	191	181
6880	6900	283	273	262	252	242	232	222	212	202	192	182
6900	6920	284	273	263	253	243	233	223	213	203	193	183

**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
6920	6940	285	274	264	254	244	234	224	214	204	194	184
6940	6960	286	275	265	255	245	235	225	215	205	195	185
6960	6980	287	276	266	256	246	236	226	216	206	196	185
6980	7000	287	277	267	257	247	237	227	217	207	197	186
7000	7020	288	278	268	258	248	238	228	218	208	198	187
7020	7040	289	279	269	259	249	239	229	219	209	198	188
7040	7060	290	280	270	260	250	240	230	220	210	199	189
7060	7080	291	281	271	261	251	241	231	221	211	200	190
7080	7100	292	282	272	262	252	242	232	222	212	201	191
7100	7120	293	283	273	263	253	243	233	223	212	202	192
7120	7140	294	284	274	264	254	244	234	224	213	203	193
7140	7160	295	285	275	265	255	245	235	225	214	204	194
7160	7180	296	286	276	266	256	246	236	225	215	205	195
7180	7200	297	287	277	267	257	247	237	226	216	206	196
7200	7220	298	288	278	268	258	248	238	227	217	207	197
7220	7240	299	289	279	269	259	249	238	228	218	208	198
7240	7260	300	290	280	270	260	250	239	229	219	209	199
7260	7280	301	291	281	271	261	251	240	230	220	210	200
7280	7300	302	292	282	272	262	252	241	231	221	211	201
7300	7320	303	293	283	273	263	252	242	232	222	212	202
7320	7340	304	294	284	274	264	253	243	233	223	213	203
7340	7360	305	295	285	275	265	254	244	234	224	214	204
7360	7380	306	296	286	276	265	255	245	235	225	215	205
7380	7400	307	297	287	277	266	256	246	236	226	216	206
7400	7420	308	298	288	278	267	257	247	237	227	217	207
7420	7440	309	299	289	279	268	258	248	238	228	218	208
7440	7460	310	300	290	279	269	259	249	239	229	219	209
7460	7480	311	301	291	280	270	260	250	240	230	220	210
7480	7500	312	302	292	281	271	261	251	241	231	221	211
7500	7520	313	303	292	282	272	262	252	242	232	222	212
7520	7540	314	304	293	283	273	263	253	243	233	223	213
7540	7560	315	305	294	284	274	264	254	244	234	224	214
7560	7580	316	306	295	285	275	265	255	245	235	225	215
7580	7600	317	306	296	286	276	266	256	246	236	226	216
7600	7620	318	307	297	287	277	267	257	247	237	227	217
7620	7640	319	308	298	288	278	268	258	248	238	228	217
7640	7660	319	309	299	289	279	269	259	249	239	229	218
7660	7680	320	310	300	290	280	270	260	250	240	230	219
7680	7700	321	311	301	291	281	271	261	251	241	230	220
7700	7720	322	312	302	292	282	272	262	252	242	231	221
7720	7740	323	313	303	293	283	273	263	253	243	232	222
7740	7760	324	314	304	294	284	274	264	254	244	233	223
7760	7780	325	315	305	295	285	275	265	255	244	234	224
7780	7800	326	316	306	296	286	276	266	256	245	235	225
7800	7820	327	317	307	297	287	277	267	257	246	236	226
7820	7840	328	318	308	298	288	278	268	257	247	237	227
7840	7860	329	319	309	299	289	279	269	258	248	238	228
7860	7880	330	320	310	300	290	280	270	259	249	239	229
7880	7900	331	321	311	301	291	281	271	260	250	240	230
7900	7920	332	322	312	302	292	282	271	261	251	241	231
7920	7940	333	323	313	303	293	283	272	262	252	242	232
7940	7960	334	324	314	304	294	284	273	263	253	243	233
7960	7980	335	325	315	305	295	284	274	264	254	244	234
7980	8000	336	326	316	306	296	285	275	265	255	245	235
8000	8020	337	327	317	307	297	286	276	266	256	246	236
8020	8040	338	328	318	308	298	287	277	267	257	247	237
8040	8060	339	329	319	309	298	288	278	268	258	248	238
8060	8080	340	330	320	310	299	289	279	269	259	249	239
8080	8100	341	331	321	311	300	290	280	270	260	250	240
8100	8120	342	332	322	311	301	291	281	271	261	251	241

**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
8120	8140	343	333	323	312	302	292	282	272	262	252	242
8140	8160	344	334	324	313	303	293	283	273	263	253	243
8160	8180	345	335	325	314	304	294	284	274	264	254	244
8180	8200	346	336	325	315	305	295	285	275	265	255	245
8200	8220	347	337	326	316	306	296	286	276	266	256	246
8220	8240	348	338	327	317	307	297	287	277	267	257	247
8240	8260	349	338	328	318	308	298	288	278	268	258	248
8260	8280	350	339	329	319	309	299	289	279	269	259	249
8280	8300	351	340	330	320	310	300	290	280	270	260	249
8300	8320	352	341	331	321	311	301	291	281	271	261	250
8320	8340	352	342	332	322	312	302	292	282	272	262	251
8340	8360	353	343	333	323	313	303	293	283	273	263	252
8360	8380	354	344	334	324	314	304	294	284	274	263	253
8380	8400	355	345	335	325	315	305	295	285	275	264	254
8400	8420	356	346	336	326	316	306	296	286	276	265	255
8420	8440	357	347	337	327	317	307	297	287	276	266	256
8440	8460	358	348	338	328	318	308	298	288	277	267	257
8460	8480	359	349	339	329	319	309	299	289	278	268	258
8480	8500	360	350	340	330	320	310	300	290	279	269	259
8500	8520	361	351	341	331	321	311	301	290	280	270	260
8520	8540	362	352	342	332	322	312	302	291	281	271	261
8540	8560	363	353	343	333	323	313	303	292	282	272	262
8560	8580	364	354	344	334	324	314	303	293	283	273	263
8580	8600	365	355	345	335	325	315	304	294	284	274	264
8600	8620	366	356	346	336	326	316	305	295	285	275	265
8620	8640	367	357	347	337	327	317	306	296	286	276	266
8640	8660	368	358	348	338	328	317	307	297	287	277	267
8660	8680	369	359	349	339	329	318	308	298	288	278	268
8680	8700	370	360	350	340	330	319	309	299	289	279	269
8700	8720	371	361	351	341	330	320	310	300	290	280	270
8720	8740	372	362	352	342	331	321	311	301	291	281	271
8740	8760	373	363	353	343	332	322	312	302	292	282	272
8760	8780	374	364	354	344	333	323	313	303	293	283	273
8780	8800	375	365	355	344	334	324	314	304	294	284	274
8800	8820	376	366	356	345	335	325	315	305	295	285	275
8820	8840	377	367	357	346	336	326	316	306	296	286	276
8840	8860	378	368	357	347	337	327	317	307	297	287	277
8860	8880	379	369	358	348	338	328	318	308	298	288	278
8880	8900	380	370	359	349	339	329	319	309	299	289	279
8900	8920	381	370	360	350	340	330	320	310	300	290	280
8920	8940	382	371	361	351	341	331	321	311	301	291	281
8940	8960	383	372	362	352	342	332	322	312	302	292	282
8960	8980	384	373	363	353	343	333	323	313	303	293	282
8980	9000	384	374	364	354	344	334	324	314	304	294	283
9000	9020	385	375	365	355	345	335	325	315	305	295	284
9020	9040	386	376	366	356	346	336	326	316	306	295	285
9040	9060	387	377	367	357	347	337	327	317	307	296	286
9060	9080	388	378	368	358	348	338	328	318	308	297	287
9080	9100	389	379	369	359	349	339	329	319	309	298	288
9100	9120	390	380	370	360	350	340	330	320	309	299	289
9120	9140	391	381	371	361	351	341	331	321	310	300	290
9140	9160	392	382	372	362	352	342	332	322	311	301	291
9160	9180	393	383	373	363	353	343	333	322	312	302	292
9180	9200	394	384	374	364	354	344	334	323	313	303	293
9200	9220	395	385	375	365	355	345	335	324	314	304	294
9220	9240	396	386	376	366	356	346	335	325	315	305	295
9240	9260	397	387	377	367	357	347	336	326	316	306	296
9260	9280	398	388	378	368	358	348	337	327	317	307	297
9280	9300	399	389	379	369	359	349	338	328	318	308	298
9300	9320	400	390	380	370	360	349	339	329	319	309	299

**Single Person, Married Person, or Surviving Spouse - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
9320	9340	401	391	381	371	361	350	340	330	320	310	300
9340	9360	402	392	382	372	362	351	341	331	321	311	301
9360	9380	403	393	383	373	362	352	342	332	322	312	302
9380	9400	404	394	384	374	363	353	343	333	323	313	303
9400	9420	405	395	385	375	364	354	344	334	324	314	304
9420	9440	406	396	386	376	365	355	345	335	325	315	305
9440	9460	407	397	387	376	366	356	346	336	326	316	306
9460	9480	408	398	388	377	367	357	347	337	327	317	307
9480	9500	409	399	389	378	368	358	348	338	328	318	308
9500	9520	410	400	389	379	369	359	349	339	329	319	309
9520	9540	411	401	390	380	370	360	350	340	330	320	310
9540	9560	412	402	391	381	371	361	351	341	331	321	311
9560	9580	413	403	392	382	372	362	352	342	332	322	312
9580	9600	414	403	393	383	373	363	353	343	333	323	313
9600	9620	415	404	394	384	374	364	354	344	334	324	314
9620	9640	416	405	395	385	375	365	355	345	335	325	314
9640	9660	416	406	396	386	376	366	356	346	336	326	315
9660	9680	417	407	397	387	377	367	357	347	337	327	316
9680	9700	418	408	398	388	378	368	358	348	338	327	317
9700	9720	419	409	399	389	379	369	359	349	339	328	318
9720	9740	420	410	400	390	380	370	360	350	340	329	319
9740	9760	421	411	401	391	381	371	361	351	341	330	320
9760	9780	422	412	402	392	382	372	362	352	341	331	321
9780	9800	423	413	403	393	383	373	363	353	342	332	322
9800	9820	424	414	404	394	384	374	364	354	343	333	323
9820	9840	425	415	405	395	385	375	365	354	344	334	324
9840	9860	426	416	406	396	386	376	366	355	345	335	325
9860	9880	427	417	407	397	387	377	367	356	346	336	326
9880	9900	428	418	408	398	388	378	368	357	347	337	327
9900	9920	429	419	409	399	389	379	368	358	348	338	328
9920	9940	430	420	410	400	390	380	369	359	349	339	329
9940	9960	431	421	411	401	391	381	370	360	350	340	330
9960	9980	432	422	412	402	392	381	371	361	351	341	331
9980	10000	433	423	413	403	393	382	372	362	352	342	332
10000	10020	434	424	414	404	394	383	373	363	353	343	333
10020	10040	435	425	415	405	395	384	374	364	354	344	334
10040	10060	436	426	416	406	395	385	375	365	355	345	335
10060	10080	437	427	417	407	396	386	376	366	356	346	336
10080	10100	438	428	418	408	397	387	377	367	357	347	337
10100	10120	439	429	419	408	398	388	378	368	358	348	338
10120	10140	440	430	420	409	399	389	379	369	359	349	339
10140	10160	441	431	421	410	400	390	380	370	360	350	340
10160	10180	442	432	422	411	401	391	381	371	361	351	341
10180	10200	443	433	422	412	402	392	382	372	362	352	342
10200	10220	444	434	423	413	403	393	383	373	363	353	343
10220	10240	445	435	424	414	404	394	384	374	364	354	344
10240	10260	446	435	425	415	405	395	385	375	365	355	345
10260	10280	447	436	426	416	406	396	386	376	366	356	346
10280	10300	448	437	427	417	407	397	387	377	367	357	346
10300	10320	449	438	428	418	408	398	388	378	368	358	347
10320	10340	449	439	429	419	409	399	389	379	369	359	348
10340	10360	450	440	430	420	410	400	390	380	370	360	349
10360	10380	451	441	431	421	411	401	391	381	371	360	350
10380	10400	452	442	432	422	412	402	392	382	372	361	351
10400	10420	453	443	433	423	413	403	393	383	373	362	352
10420	10440	454	444	434	424	414	404	394	384	373	363	353
10440	10460	455	445	435	425	415	405	395	385	374	364	354
10460	10480	456	446	436	426	416	406	396	386	375	365	355
10480	10500	457	447	437	427	417	407	397	387	376	366	356
10500	10520	458	448	438	428	418	408	398	387	377	367	357

**10520 and over use the percentage method beginning on page 17.**



## Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	375	0	0	0	0	0	0	0	0	0	0	0
375	390	1	0	0	0	0	0	0	0	0	0	0
390	405	1	0	0	0	0	0	0	0	0	0	0
405	420	2	0	0	0	0	0	0	0	0	0	0
420	435	3	1	0	0	0	0	0	0	0	0	0
435	450	4	1	0	0	0	0	0	0	0	0	0
450	465	4	2	0	0	0	0	0	0	0	0	0
465	480	5	3	0	0	0	0	0	0	0	0	0
480	495	6	3	1	0	0	0	0	0	0	0	0
495	510	7	4	2	0	0	0	0	0	0	0	0
510	525	7	5	3	0	0	0	0	0	0	0	0
525	540	8	6	3	1	0	0	0	0	0	0	0
540	555	9	6	4	2	0	0	0	0	0	0	0
555	570	9	7	5	2	0	0	0	0	0	0	0
570	585	10	8	6	3	1	0	0	0	0	0	0
585	600	11	9	6	4	2	0	0	0	0	0	0
600	615	12	9	7	5	2	0	0	0	0	0	0
615	630	12	10	8	5	3	1	0	0	0	0	0
630	645	13	11	8	6	4	1	0	0	0	0	0
645	660	14	11	9	7	4	2	0	0	0	0	0
660	675	15	12	10	8	5	3	1	0	0	0	0
675	690	15	13	11	8	6	4	1	0	0	0	0
690	705	16	14	11	9	7	4	2	0	0	0	0
705	720	17	14	12	10	7	5	3	0	0	0	0
720	735	17	15	13	10	8	6	3	1	0	0	0
735	750	18	16	14	11	9	7	4	2	0	0	0
750	765	19	17	14	12	10	7	5	3	0	0	0
765	780	20	17	15	13	10	8	6	3	1	0	0
780	795	20	18	16	13	11	9	6	4	2	0	0
795	810	21	19	16	14	12	9	7	5	2	0	0
810	825	22	19	17	15	12	10	8	5	3	1	0
825	840	23	20	18	16	13	11	9	6	4	2	0
840	855	23	21	19	16	14	12	9	7	5	2	0
855	870	24	22	19	17	15	12	10	8	5	3	1
870	885	25	22	20	18	15	13	11	8	6	4	1
885	900	25	23	21	18	16	14	11	9	7	4	2
900	915	26	24	22	19	17	15	12	10	8	5	3
915	930	27	25	22	20	18	15	13	11	8	6	4
930	945	28	25	23	21	18	16	14	11	9	7	4
945	960	28	26	24	21	19	17	14	12	10	7	5
960	975	29	27	24	22	20	17	15	13	10	8	6
975	990	30	27	25	23	20	18	16	13	11	9	6
990	1005	31	28	26	24	21	19	17	14	12	10	7
1005	1020	31	29	27	24	22	20	17	15	13	10	8
1020	1035	32	30	27	25	23	20	18	16	13	11	9
1035	1050	33	30	28	26	23	21	19	16	14	12	9
1050	1065	33	31	29	26	24	22	19	17	15	12	10
1065	1080	34	32	30	27	25	23	20	18	16	13	11
1080	1095	35	33	30	28	26	23	21	19	16	14	12
1095	1110	36	33	31	29	26	24	22	19	17	15	12
1110	1125	36	34	32	29	27	25	22	20	18	15	13
1125	1140	37	35	32	30	28	25	23	21	18	16	14
1140	1155	38	35	33	31	28	26	24	21	19	17	14
1155	1170	39	36	34	32	29	27	25	22	20	18	15
1170	1185	39	37	35	32	30	28	25	23	21	18	16
1185	1200	40	38	35	33	31	28	26	24	21	19	17
1200	1215	41	38	36	34	31	29	27	24	22	20	17
1215	1230	41	39	37	34	32	30	27	25	23	20	18
1230	1245	42	40	38	35	33	31	28	26	24	21	19
1245	1260	43	41	38	36	34	31	29	27	24	22	20

### Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1260	1275	44	41	39	37	34	32	30	27	25	23	20
1275	1290	44	42	40	37	35	33	30	28	26	23	21
1290	1305	45	43	40	38	36	33	31	29	26	24	22
1305	1320	46	43	41	39	36	34	32	29	27	25	23
1320	1335	47	44	42	40	37	35	33	30	28	26	23
1335	1350	47	45	43	40	38	36	33	31	29	26	24
1350	1365	48	46	43	41	39	36	34	32	29	27	25
1365	1380	49	46	44	42	39	37	35	32	30	28	25
1380	1395	49	47	45	42	40	38	35	33	31	28	26
1395	1410	50	48	46	43	41	39	36	34	32	29	27
1410	1425	51	49	46	44	42	39	37	35	32	30	28
1425	1440	52	49	47	45	42	40	38	35	33	31	28
1440	1455	52	50	48	45	43	41	38	36	34	31	29
1455	1470	53	51	48	46	44	41	39	37	34	32	30
1470	1485	54	51	49	47	44	42	40	37	35	33	31
1485	1500	55	52	50	48	45	43	41	38	36	34	31
1500	1515	55	53	51	48	46	44	41	39	37	34	32
1515	1530	56	54	51	49	47	44	42	40	37	35	33
1530	1545	57	54	52	50	47	45	43	40	38	36	33
1545	1560	57	55	53	50	48	46	43	41	39	36	34
1560	1575	58	56	54	51	49	47	44	42	40	37	35
1575	1590	59	57	54	52	50	47	45	43	40	38	36
1590	1605	60	57	55	53	50	48	46	43	41	39	36
1605	1620	60	58	56	53	51	49	46	44	42	39	37
1620	1635	61	59	56	54	52	49	47	45	42	40	38
1635	1650	62	59	57	55	52	50	48	46	43	41	39
1650	1665	63	60	58	56	53	51	49	46	44	42	39
1665	1680	63	61	59	56	54	52	49	47	45	42	40
1680	1695	64	62	59	57	55	52	50	48	45	43	41
1695	1710	65	62	60	58	55	53	51	48	46	44	41
1710	1725	65	63	61	58	56	54	51	49	47	44	42
1725	1740	66	64	62	59	57	55	52	50	48	45	43
1740	1755	67	65	62	60	58	55	53	51	48	46	44
1755	1770	68	65	63	61	58	56	54	51	49	47	44
1770	1785	68	66	64	61	59	57	54	52	50	47	45
1785	1800	69	67	64	62	60	57	55	53	50	48	46
1800	1815	70	67	65	63	60	58	56	54	51	49	47
1815	1830	71	68	66	64	61	59	57	54	52	50	47
1830	1845	71	69	67	64	62	60	57	55	53	50	48
1845	1860	72	70	67	65	63	60	58	56	53	51	49
1860	1875	73	70	68	66	63	61	59	56	54	52	49
1875	1890	73	71	69	66	64	62	59	57	55	52	50
1890	1905	74	72	70	67	65	63	60	58	56	53	51
1905	1920	75	73	70	68	66	63	61	59	56	54	52
1920	1935	76	73	71	69	66	64	62	59	57	55	52
1935	1950	76	74	72	69	67	65	62	60	58	55	53
1950	1965	77	75	72	70	68	65	63	61	58	56	54
1965	1980	78	75	73	71	69	66	64	62	59	57	55
1980	1995	79	76	74	72	69	67	65	62	60	58	55
1995	2010	79	77	75	72	70	68	65	63	61	58	56
2010	2025	80	78	75	73	71	68	66	64	61	59	57
2025	2040	81	78	76	74	71	69	67	64	62	60	57
2040	2055	81	79	77	74	72	70	67	65	63	60	58
2055	2070	82	80	78	75	73	71	68	66	64	61	59
2070	2085	83	81	78	76	74	71	69	67	64	62	60
2085	2100	84	81	79	77	74	72	70	67	65	63	60
2100	2115	84	82	80	77	75	73	70	68	66	63	61
2115	2130	85	83	80	78	76	73	71	69	66	64	62
2130	2145	86	83	81	79	77	74	72	70	67	65	63
2145	2160	87	84	82	80	77	75	73	70	68	66	63

2160 and over use the percentage method beginning on page 17.

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	740	0	0	0	0	0	0	0	0	0	0	0
740	755	1	0	0	0	0	0	0	0	0	0	0
755	770	1	0	0	0	0	0	0	0	0	0	0
770	785	2	0	0	0	0	0	0	0	0	0	0
785	800	3	0	0	0	0	0	0	0	0	0	0
800	815	3	0	0	0	0	0	0	0	0	0	0
815	830	4	0	0	0	0	0	0	0	0	0	0
830	845	5	0	0	0	0	0	0	0	0	0	0
845	860	6	1	0	0	0	0	0	0	0	0	0
860	875	6	2	0	0	0	0	0	0	0	0	0
875	890	7	2	0	0	0	0	0	0	0	0	0
890	905	8	3	0	0	0	0	0	0	0	0	0
905	920	9	4	0	0	0	0	0	0	0	0	0
920	935	9	5	0	0	0	0	0	0	0	0	0
935	950	10	5	1	0	0	0	0	0	0	0	0
950	965	11	6	1	0	0	0	0	0	0	0	0
965	980	11	7	2	0	0	0	0	0	0	0	0
980	995	12	8	3	0	0	0	0	0	0	0	0
995	1010	13	8	4	0	0	0	0	0	0	0	0
1010	1025	14	9	4	0	0	0	0	0	0	0	0
1025	1040	14	10	5	0	0	0	0	0	0	0	0
1040	1055	15	10	6	1	0	0	0	0	0	0	0
1055	1070	16	11	7	2	0	0	0	0	0	0	0
1070	1085	17	12	7	3	0	0	0	0	0	0	0
1085	1100	17	13	8	3	0	0	0	0	0	0	0
1100	1115	18	13	9	4	0	0	0	0	0	0	0
1115	1130	19	14	9	5	0	0	0	0	0	0	0
1130	1145	19	15	10	6	1	0	0	0	0	0	0
1145	1160	20	16	11	6	2	0	0	0	0	0	0
1160	1175	21	16	12	7	2	0	0	0	0	0	0
1175	1190	22	17	12	8	3	0	0	0	0	0	0
1190	1205	22	18	13	8	4	0	0	0	0	0	0
1205	1220	23	18	14	9	4	0	0	0	0	0	0
1220	1235	24	19	15	10	5	1	0	0	0	0	0
1235	1250	25	20	15	11	6	1	0	0	0	0	0
1250	1265	25	21	16	11	7	2	0	0	0	0	0
1265	1280	26	21	17	12	7	3	0	0	0	0	0
1280	1295	27	22	17	13	8	3	0	0	0	0	0
1295	1310	27	23	18	14	9	4	0	0	0	0	0
1310	1325	28	24	19	14	10	5	0	0	0	0	0
1325	1340	29	24	20	15	10	6	1	0	0	0	0
1340	1355	30	25	20	16	11	6	2	0	0	0	0
1355	1370	30	26	21	16	12	7	2	0	0	0	0
1370	1385	31	26	22	17	12	8	3	0	0	0	0
1385	1400	32	27	23	18	13	9	4	0	0	0	0
1400	1415	33	28	23	19	14	9	5	0	0	0	0
1415	1430	33	29	24	19	15	10	5	1	0	0	0
1430	1445	34	29	25	20	15	11	6	1	0	0	0
1445	1460	35	30	25	21	16	11	7	2	0	0	0
1460	1475	35	31	26	22	17	12	8	3	0	0	0
1475	1490	36	32	27	22	18	13	8	4	0	0	0
1490	1505	37	32	28	23	18	14	9	4	0	0	0
1505	1520	38	33	28	24	19	14	10	5	0	0	0
1520	1535	38	34	29	24	20	15	10	6	1	0	0
1535	1550	39	34	30	25	20	16	11	6	2	0	0
1550	1565	40	35	31	26	21	17	12	7	3	0	0
1565	1580	41	36	31	27	22	17	13	8	3	0	0
1580	1595	41	37	32	27	23	18	13	9	4	0	0
1595	1610	42	37	33	28	23	19	14	9	5	0	0
1610	1625	43	38	33	29	24	19	15	10	5	1	0

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1625	1640	44	39	34	30	25	20	16	11	6	2	0
1640	1655	44	40	35	30	26	21	16	12	7	2	0
1655	1670	45	40	36	31	26	22	17	12	8	3	0
1670	1685	46	41	36	32	27	22	18	13	8	4	0
1685	1700	46	42	37	32	28	23	18	14	9	4	0
1700	1715	47	42	38	33	28	24	19	14	10	5	1
1715	1730	48	43	39	34	29	25	20	15	11	6	1
1730	1745	49	44	39	35	30	25	21	16	11	7	2
1745	1760	49	45	40	35	31	26	21	17	12	7	3
1760	1775	50	45	41	36	31	27	22	17	13	8	3
1775	1790	51	46	41	37	32	27	23	18	13	9	4
1790	1805	52	47	42	38	33	28	24	19	14	10	5
1805	1820	52	48	43	38	34	29	24	20	15	10	6
1820	1835	53	48	44	39	34	30	25	20	16	11	6
1835	1850	54	49	44	40	35	30	26	21	16	12	7
1850	1865	54	50	45	40	36	31	26	22	17	12	8
1865	1880	55	50	46	41	36	32	27	22	18	13	9
1880	1895	56	51	47	42	37	33	28	23	19	14	9
1895	1910	57	52	47	43	38	33	29	24	19	15	10
1910	1925	57	53	48	43	39	34	29	25	20	15	11
1925	1940	58	53	49	44	39	35	30	25	21	16	11
1940	1955	59	54	49	45	40	35	31	26	21	17	12
1955	1970	60	55	50	46	41	36	32	27	22	18	13
1970	1985	60	56	51	46	42	37	32	28	23	18	14
1985	2000	61	56	52	47	42	38	33	28	24	19	14
2000	2015	62	57	52	48	43	38	34	29	24	20	15
2015	2030	62	58	53	48	44	39	34	30	25	20	16
2030	2045	63	58	54	49	44	40	35	30	26	21	17
2045	2060	64	59	55	50	45	41	36	31	27	22	17
2060	2075	65	60	55	51	46	41	37	32	27	23	18
2075	2090	65	61	56	51	47	42	37	33	28	23	19
2090	2105	66	61	57	52	47	43	38	33	29	24	19
2105	2120	67	62	57	53	48	43	39	34	29	25	20
2120	2135	68	63	58	54	49	44	40	35	30	26	21
2135	2150	68	64	59	54	50	45	40	36	31	26	22
2150	2165	69	64	60	55	50	46	41	36	32	27	22
2165	2180	70	65	60	56	51	46	42	37	32	28	23
2180	2195	70	66	61	56	52	47	42	38	33	28	24
2195	2210	71	66	62	57	52	48	43	39	34	29	25
2210	2225	72	67	63	58	53	49	44	39	35	30	25
2225	2240	73	68	63	59	54	49	45	40	35	31	26
2240	2255	73	69	64	59	55	50	45	41	36	31	27
2255	2270	74	69	65	60	55	51	46	41	37	32	27
2270	2285	75	70	65	61	56	51	47	42	37	33	28
2285	2300	76	71	66	62	57	52	48	43	38	34	29
2300	2315	76	72	67	62	58	53	48	44	39	34	30
2315	2330	77	72	68	63	58	54	49	44	40	35	30
2330	2345	78	73	68	64	59	54	50	45	40	36	31
2345	2360	78	74	69	64	60	55	50	46	41	36	32
2360	2375	79	74	70	65	60	56	51	47	42	37	33
2375	2390	80	75	71	66	61	57	52	47	43	38	33
2390	2405	81	76	71	67	62	57	53	48	43	39	34
2405	2420	81	77	72	67	63	58	53	49	44	39	35
2420	2435	82	77	73	68	63	59	54	49	45	40	35
2435	2450	83	78	73	69	64	59	55	50	45	41	36
2450	2465	84	79	74	70	65	60	56	51	46	42	37
2465	2480	84	80	75	70	66	61	56	52	47	42	38
2480	2495	85	80	76	71	66	62	57	52	48	43	38
2495	2510	86	81	76	72	67	62	58	53	48	44	39
2510	2525	86	82	77	72	68	63	58	54	49	44	40

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2525	2540	87	82	78	73	68	64	59	55	50	45	41
2540	2555	88	83	79	74	69	65	60	55	51	46	41
2555	2570	89	84	79	75	70	65	61	56	51	47	42
2570	2585	89	85	80	75	71	66	61	57	52	47	43
2585	2600	90	85	81	76	71	67	62	57	53	48	43
2600	2615	91	86	81	77	72	67	63	58	53	49	44
2615	2630	92	87	82	78	73	68	64	59	54	50	45
2630	2645	92	88	83	78	74	69	64	60	55	50	46
2645	2660	93	88	84	79	74	70	65	60	56	51	46
2660	2675	94	89	84	80	75	70	66	61	56	52	47
2675	2690	94	90	85	80	76	71	66	62	57	52	48
2690	2705	95	90	86	81	76	72	67	63	58	53	49
2705	2720	96	91	87	82	77	73	68	63	59	54	49
2720	2735	97	92	87	83	78	73	69	64	59	55	50
2735	2750	97	93	88	83	79	74	69	65	60	55	51
2750	2765	98	93	89	84	79	75	70	65	61	56	51
2765	2780	99	94	89	85	80	75	71	66	61	57	52
2780	2795	100	95	90	86	81	76	72	67	62	58	53
2795	2810	100	96	91	86	82	77	72	68	63	58	54
2810	2825	101	96	92	87	82	78	73	68	64	59	54
2825	2840	102	97	92	88	83	78	74	69	64	60	55
2840	2855	102	98	93	88	84	79	74	70	65	60	56
2855	2870	103	98	94	89	85	80	75	71	66	61	57
2870	2885	104	99	95	90	85	81	76	71	67	62	57
2885	2900	105	100	95	91	86	81	77	72	67	63	58
2900	2915	105	101	96	91	87	82	77	73	68	63	59
2915	2930	106	101	97	92	87	83	78	73	69	64	59
2930	2945	107	102	97	93	88	83	79	74	69	65	60
2945	2960	108	103	98	94	89	84	80	75	70	66	61
2960	2975	108	104	99	94	90	85	80	76	71	66	62
2975	2990	109	104	100	95	90	86	81	76	72	67	62
2990	3005	110	105	100	96	91	86	82	77	72	68	63
3005	3020	110	106	101	96	92	87	82	78	73	68	64
3020	3035	111	106	102	97	93	88	83	79	74	69	65
3035	3050	112	107	103	98	93	89	84	79	75	70	65
3050	3065	113	108	103	99	94	89	85	80	75	71	66
3065	3080	113	109	104	99	95	90	85	81	76	71	67
3080	3095	114	109	105	100	95	91	86	81	77	72	67
3095	3110	115	110	105	101	96	91	87	82	77	73	68
3110	3125	116	111	106	102	97	92	88	83	78	74	69
3125	3140	116	112	107	102	98	93	88	84	79	74	70
3140	3155	117	112	108	103	98	94	89	84	80	75	70
3155	3170	118	113	108	104	99	94	90	85	80	76	71
3170	3185	118	114	109	104	100	95	90	86	81	76	72
3185	3200	119	114	110	105	101	96	91	87	82	77	73
3200	3215	120	115	111	106	101	97	92	87	83	78	73
3215	3230	121	116	111	107	102	97	93	88	83	79	74
3230	3245	121	117	112	107	103	98	93	89	84	79	75
3245	3260	122	117	113	108	103	99	94	89	85	80	75
3260	3275	123	118	113	109	104	99	95	90	85	81	76
3275	3290	124	119	114	110	105	100	96	91	86	82	77
3290	3305	124	120	115	110	106	101	96	92	87	82	78
3305	3320	125	120	116	111	106	102	97	92	88	83	78
3320	3335	126	121	116	112	107	102	98	93	88	84	79
3335	3350	126	122	117	112	108	103	98	94	89	84	80
3350	3365	127	122	118	113	109	104	99	95	90	85	81
3365	3380	128	123	119	114	109	105	100	95	91	86	81
3380	3395	129	124	119	115	110	105	101	96	91	87	82
3395	3410	129	125	120	115	111	106	101	97	92	87	83
3410	3425	130	125	121	116	111	107	102	97	93	88	83

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3425	3440	131	126	121	117	112	107	103	98	93	89	84
3440	3455	132	127	122	118	113	108	104	99	94	90	85
3455	3470	132	128	123	118	114	109	104	100	95	90	86
3470	3485	133	128	124	119	114	110	105	100	96	91	86
3485	3500	134	129	124	120	115	110	106	101	96	92	87
3500	3515	134	130	125	120	116	111	106	102	97	92	88
3515	3530	135	131	126	121	117	112	107	103	98	93	89
3530	3545	136	131	127	122	117	113	108	103	99	94	89
3545	3560	137	132	127	123	118	113	109	104	99	95	90
3560	3575	137	133	128	123	119	114	109	105	100	95	91
3575	3590	138	133	129	124	119	115	110	105	101	96	91
3590	3605	139	134	129	125	120	115	111	106	101	97	92
3605	3620	140	135	130	126	121	116	112	107	102	98	93
3620	3635	140	136	131	126	122	117	112	108	103	98	94
3635	3650	141	136	132	127	122	118	113	108	104	99	94
3650	3665	142	137	132	128	123	118	114	109	104	100	95
3665	3680	142	138	133	128	124	119	114	110	105	100	96
3680	3695	143	139	134	129	125	120	115	111	106	101	97
3695	3710	144	139	135	130	125	121	116	111	107	102	97
3710	3725	145	140	135	131	126	121	117	112	107	103	98
3725	3740	145	141	136	131	127	122	117	113	108	103	99
3740	3755	146	141	137	132	127	123	118	113	109	104	99
3755	3770	147	142	137	133	128	123	119	114	109	105	100
3770	3785	148	143	138	134	129	124	120	115	110	106	101
3785	3800	148	144	139	134	130	125	120	116	111	106	102
3800	3815	149	144	140	135	130	126	121	116	112	107	102
3815	3830	150	145	140	136	131	126	122	117	112	108	103
3830	3845	150	146	141	136	132	127	122	118	113	108	104
3845	3860	151	147	142	137	133	128	123	119	114	109	105
3860	3875	152	147	143	138	133	129	124	119	115	110	105
3875	3890	153	148	143	139	134	129	125	120	115	111	106
3890	3905	153	149	144	139	135	130	125	121	116	111	107
3905	3920	154	149	145	140	135	131	126	121	117	112	107
3920	3935	155	150	145	141	136	131	127	122	118	113	108
3935	3950	156	151	146	142	137	132	128	123	118	114	109
3950	3965	156	152	147	142	138	133	128	124	119	114	110
3965	3980	157	152	148	143	138	134	129	124	120	115	110
3980	3995	158	153	148	144	139	134	130	125	120	116	111
3995	4010	158	154	149	144	140	135	130	126	121	116	112
4010	4025	159	155	150	145	141	136	131	127	122	117	113
4025	4040	160	155	151	146	141	137	132	127	123	118	113
4040	4055	161	156	151	147	142	137	133	128	123	119	114
4055	4070	161	157	152	147	143	138	133	129	124	119	115
4070	4085	162	157	153	148	143	139	134	129	125	120	115
4085	4100	163	158	153	149	144	139	135	130	126	121	116
4100	4115	164	159	154	150	145	140	136	131	126	122	117
4115	4130	164	160	155	150	146	141	136	132	127	122	118
4130	4145	165	160	156	151	146	142	137	132	128	123	118
4145	4160	166	161	156	152	147	142	138	133	128	124	119
4160	4175	166	162	157	152	148	143	138	134	129	124	120
4175	4190	167	163	158	153	149	144	139	135	130	125	121
4190	4205	168	163	159	154	149	145	140	135	131	126	121
4205	4220	169	164	159	155	150	145	141	136	131	127	122
4220	4235	169	165	160	155	151	146	141	137	132	127	123
4235	4250	170	165	161	156	151	147	142	137	133	128	123
4250	4265	171	166	161	157	152	147	143	138	134	129	124
4265	4280	172	167	162	158	153	148	144	139	134	130	125
4280	4295	172	168	163	158	154	149	144	140	135	130	126
4295	4310	173	168	164	159	154	150	145	140	136	131	126
4310	4325	174	169	164	160	155	150	146	141	136	132	127

**4325 and over use the percentage method beginning on page 17.**

### Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	800	0	0	0	0	0	0	0	0	0	0	0
800	815	1	0	0	0	0	0	0	0	0	0	0
815	830	1	0	0	0	0	0	0	0	0	0	0
830	845	2	0	0	0	0	0	0	0	0	0	0
845	860	3	0	0	0	0	0	0	0	0	0	0
860	875	3	0	0	0	0	0	0	0	0	0	0
875	890	4	0	0	0	0	0	0	0	0	0	0
890	905	5	0	0	0	0	0	0	0	0	0	0
905	920	6	1	0	0	0	0	0	0	0	0	0
920	935	6	1	0	0	0	0	0	0	0	0	0
935	950	7	2	0	0	0	0	0	0	0	0	0
950	965	8	3	0	0	0	0	0	0	0	0	0
965	980	9	3	0	0	0	0	0	0	0	0	0
980	995	9	4	0	0	0	0	0	0	0	0	0
995	1010	10	5	0	0	0	0	0	0	0	0	0
1010	1025	11	6	1	0	0	0	0	0	0	0	0
1025	1040	11	6	1	0	0	0	0	0	0	0	0
1040	1055	12	7	2	0	0	0	0	0	0	0	0
1055	1070	13	8	3	0	0	0	0	0	0	0	0
1070	1085	14	9	4	0	0	0	0	0	0	0	0
1085	1100	14	9	4	0	0	0	0	0	0	0	0
1100	1115	15	10	5	0	0	0	0	0	0	0	0
1115	1130	16	11	6	1	0	0	0	0	0	0	0
1130	1145	17	11	6	1	0	0	0	0	0	0	0
1145	1160	17	12	7	2	0	0	0	0	0	0	0
1160	1175	18	13	8	3	0	0	0	0	0	0	0
1175	1190	19	14	9	4	0	0	0	0	0	0	0
1190	1205	19	14	9	4	0	0	0	0	0	0	0
1205	1220	20	15	10	5	0	0	0	0	0	0	0
1220	1235	21	16	11	6	1	0	0	0	0	0	0
1235	1250	22	17	12	6	1	0	0	0	0	0	0
1250	1265	22	17	12	7	2	0	0	0	0	0	0
1265	1280	23	18	13	8	3	0	0	0	0	0	0
1280	1295	24	19	14	9	4	0	0	0	0	0	0
1295	1310	25	19	14	9	4	0	0	0	0	0	0
1310	1325	25	20	15	10	5	0	0	0	0	0	0
1325	1340	26	21	16	11	6	1	0	0	0	0	0
1340	1355	27	22	17	12	6	1	0	0	0	0	0
1355	1370	27	22	17	12	7	2	0	0	0	0	0
1370	1385	28	23	18	13	8	3	0	0	0	0	0
1385	1400	29	24	19	14	9	4	0	0	0	0	0
1400	1415	30	25	20	14	9	4	0	0	0	0	0
1415	1430	30	25	20	15	10	5	0	0	0	0	0
1430	1445	31	26	21	16	11	6	1	0	0	0	0
1445	1460	32	27	22	17	12	7	1	0	0	0	0
1460	1475	33	27	22	17	12	7	2	0	0	0	0
1475	1490	33	28	23	18	13	8	3	0	0	0	0
1490	1505	34	29	24	19	14	9	4	0	0	0	0
1505	1520	35	30	25	20	14	9	4	0	0	0	0
1520	1535	35	30	25	20	15	10	5	0	0	0	0
1535	1550	36	31	26	21	16	11	6	1	0	0	0
1550	1565	37	32	27	22	17	12	7	2	0	0	0
1565	1580	38	33	28	22	17	12	7	2	0	0	0
1580	1595	38	33	28	23	18	13	8	3	0	0	0
1595	1610	39	34	29	24	19	14	9	4	0	0	0
1610	1625	40	35	30	25	20	15	9	4	0	0	0
1625	1640	41	35	30	25	20	15	10	5	0	0	0
1640	1655	41	36	31	26	21	16	11	6	1	0	0
1655	1670	42	37	32	27	22	17	12	7	2	0	0
1670	1685	43	38	33	28	23	17	12	7	2	0	0

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1685	1700	43	38	33	28	23	18	13	8	3	0	0
1700	1715	44	39	34	29	24	19	14	9	4	0	0
1715	1730	45	40	35	30	25	20	15	10	4	0	0
1730	1745	46	41	36	30	25	20	15	10	5	0	0
1745	1760	46	41	36	31	26	21	16	11	6	1	0
1760	1775	47	42	37	32	27	22	17	12	7	2	0
1775	1790	48	43	38	33	28	23	17	12	7	2	0
1790	1805	49	43	38	33	28	23	18	13	8	3	0
1805	1820	49	44	39	34	29	24	19	14	9	4	0
1820	1835	50	45	40	35	30	25	20	15	10	5	0
1835	1850	51	46	41	36	31	25	20	15	10	5	0
1850	1865	51	46	41	36	31	26	21	16	11	6	1
1865	1880	52	47	42	37	32	27	22	17	12	7	2
1880	1895	53	48	43	38	33	28	23	18	12	7	2
1895	1910	54	49	44	38	33	28	23	18	13	8	3
1910	1925	54	49	44	39	34	29	24	19	14	9	4
1925	1940	55	50	45	40	35	30	25	20	15	10	5
1940	1955	56	51	46	41	36	31	25	20	15	10	5
1955	1970	57	51	46	41	36	31	26	21	16	11	6
1970	1985	57	52	47	42	37	32	27	22	17	12	7
1985	2000	58	53	48	43	38	33	28	23	18	13	7
2000	2015	59	54	49	44	39	33	28	23	18	13	8
2015	2030	59	54	49	44	39	34	29	24	19	14	9
2030	2045	60	55	50	45	40	35	30	25	20	15	10
2045	2060	61	56	51	46	41	36	31	26	20	15	10
2060	2075	62	57	52	46	41	36	31	26	21	16	11
2075	2090	62	57	52	47	42	37	32	27	22	17	12
2090	2105	63	58	53	48	43	38	33	28	23	18	13
2105	2120	64	59	54	49	44	39	33	28	23	18	13
2120	2135	65	59	54	49	44	39	34	29	24	19	14
2135	2150	65	60	55	50	45	40	35	30	25	20	15
2150	2165	66	61	56	51	46	41	36	31	26	21	15
2165	2180	67	62	57	52	47	41	36	31	26	21	16
2180	2195	67	62	57	52	47	42	37	32	27	22	17
2195	2210	68	63	58	53	48	43	38	33	28	23	18
2210	2225	69	64	59	54	49	44	39	34	28	23	18
2225	2240	70	65	60	54	49	44	39	34	29	24	19
2240	2255	70	65	60	55	50	45	40	35	30	25	20
2255	2270	71	66	61	56	51	46	41	36	31	26	21
2270	2285	72	67	62	57	52	47	41	36	31	26	21
2285	2300	73	67	62	57	52	47	42	37	32	27	22
2300	2315	73	68	63	58	53	48	43	38	33	28	23
2315	2330	74	69	64	59	54	49	44	39	34	29	23
2330	2345	75	70	65	60	55	49	44	39	34	29	24
2345	2360	75	70	65	60	55	50	45	40	35	30	25
2360	2375	76	71	66	61	56	51	46	41	36	31	26
2375	2390	77	72	67	62	57	52	47	42	36	31	26
2390	2405	78	73	68	62	57	52	47	42	37	32	27
2405	2420	78	73	68	63	58	53	48	43	38	33	28
2420	2435	79	74	69	64	59	54	49	44	39	34	29
2435	2450	80	75	70	65	60	55	50	44	39	34	29
2450	2465	81	75	70	65	60	55	50	45	40	35	30
2465	2480	81	76	71	66	61	56	51	46	41	36	31
2480	2495	82	77	72	67	62	57	52	47	42	37	31
2495	2510	83	78	73	68	63	57	52	47	42	37	32
2510	2525	83	78	73	68	63	58	53	48	43	38	33
2525	2540	84	79	74	69	64	59	54	49	44	39	34
2540	2555	85	80	75	70	65	60	55	50	44	39	34
2555	2570	86	81	76	70	65	60	55	50	45	40	35
2570	2585	86	81	76	71	66	61	56	51	46	41	36



## Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2585	2600	87	82	77	72	67	62	57	52	47	42	37
2600	2615	88	83	78	73	68	63	58	52	47	42	37
2615	2630	89	83	78	73	68	63	58	53	48	43	38
2630	2645	89	84	79	74	69	64	59	54	49	44	39
2645	2660	90	85	80	75	70	65	60	55	50	45	39
2660	2675	91	86	81	76	71	65	60	55	50	45	40
2675	2690	91	86	81	76	71	66	61	56	51	46	41
2690	2705	92	87	82	77	72	67	62	57	52	47	42
2705	2720	93	88	83	78	73	68	63	58	52	47	42
2720	2735	94	89	84	78	73	68	63	58	53	48	43
2735	2750	94	89	84	79	74	69	64	59	54	49	44
2750	2765	95	90	85	80	75	70	65	60	55	50	45
2765	2780	96	91	86	81	76	71	66	60	55	50	45
2780	2795	97	91	86	81	76	71	66	61	56	51	46
2795	2810	97	92	87	82	77	72	67	62	57	52	47
2810	2825	98	93	88	83	78	73	68	63	58	53	47
2825	2840	99	94	89	84	79	73	68	63	58	53	48
2840	2855	99	94	89	84	79	74	69	64	59	54	49
2855	2870	100	95	90	85	80	75	70	65	60	55	50
2870	2885	101	96	91	86	81	76	71	66	60	55	50
2885	2900	102	97	92	86	81	76	71	66	61	56	51
2900	2915	102	97	92	87	82	77	72	67	62	57	52
2915	2930	103	98	93	88	83	78	73	68	63	58	53
2930	2945	104	99	94	89	84	79	74	68	63	58	53
2945	2960	105	99	94	89	84	79	74	69	64	59	54
2960	2975	105	100	95	90	85	80	75	70	65	60	55
2975	2990	106	101	96	91	86	81	76	71	66	61	55
2990	3005	107	102	97	92	87	81	76	71	66	61	56
3005	3020	107	102	97	92	87	82	77	72	67	62	57
3020	3035	108	103	98	93	88	83	78	73	68	63	58
3035	3050	109	104	99	94	89	84	79	74	68	63	58
3050	3065	110	105	100	94	89	84	79	74	69	64	59
3065	3080	110	105	100	95	90	85	80	75	70	65	60
3080	3095	111	106	101	96	91	86	81	76	71	66	61
3095	3110	112	107	102	97	92	87	82	76	71	66	61
3110	3125	113	107	102	97	92	87	82	77	72	67	62
3125	3140	113	108	103	98	93	88	83	78	73	68	63
3140	3155	114	109	104	99	94	89	84	79	74	69	63
3155	3170	115	110	105	100	95	89	84	79	74	69	64
3170	3185	115	110	105	100	95	90	85	80	75	70	65
3185	3200	116	111	106	101	96	91	86	81	76	71	66
3200	3215	117	112	107	102	97	92	87	82	76	71	66
3215	3230	118	113	108	102	97	92	87	82	77	72	67
3230	3245	118	113	108	103	98	93	88	83	78	73	68
3245	3260	119	114	109	104	99	94	89	84	79	74	69
3260	3275	120	115	110	105	100	95	90	84	79	74	69
3275	3290	121	116	110	105	100	95	90	85	80	75	70
3290	3305	121	116	111	106	101	96	91	86	81	76	71
3305	3320	122	117	112	107	102	97	92	87	82	77	71
3320	3335	123	118	113	108	103	97	92	87	82	77	72
3335	3350	123	118	113	108	103	98	93	88	83	78	73
3350	3365	124	119	114	109	104	99	94	89	84	79	74
3365	3380	125	120	115	110	105	100	95	90	85	79	74
3380	3395	126	121	116	110	105	100	95	90	85	80	75
3395	3410	126	121	116	111	106	101	96	91	86	81	76
3410	3425	127	122	117	112	107	102	97	92	87	82	77
3425	3440	128	123	118	113	108	103	98	92	87	82	77
3440	3455	129	124	118	113	108	103	98	93	88	83	78
3455	3470	129	124	119	114	109	104	99	94	89	84	79
3470	3485	130	125	120	115	110	105	100	95	90	85	79

## Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3485	3500	131	126	121	116	111	105	100	95	90	85	80
3500	3515	131	126	121	116	111	106	101	96	91	86	81
3515	3530	132	127	122	117	112	107	102	97	92	87	82
3530	3545	133	128	123	118	113	108	103	98	93	87	82
3545	3560	134	129	124	118	113	108	103	98	93	88	83
3560	3575	134	129	124	119	114	109	104	99	94	89	84
3575	3590	135	130	125	120	115	110	105	100	95	90	85
3590	3605	136	131	126	121	116	111	106	100	95	90	85
3605	3620	137	132	126	121	116	111	106	101	96	91	86
3620	3635	137	132	127	122	117	112	107	102	97	92	87
3635	3650	138	133	128	123	118	113	108	103	98	93	87
3650	3665	139	134	129	124	119	113	108	103	98	93	88
3665	3680	139	134	129	124	119	114	109	104	99	94	89
3680	3695	140	135	130	125	120	115	110	105	100	95	90
3695	3710	141	136	131	126	121	116	111	106	101	95	90
3710	3725	142	137	132	126	121	116	111	106	101	96	91
3725	3740	142	137	132	127	122	117	112	107	102	97	92
3740	3755	143	138	133	128	123	118	113	108	103	98	93
3755	3770	144	139	134	129	124	119	114	108	103	98	93
3770	3785	145	140	134	129	124	119	114	109	104	99	94
3785	3800	145	140	135	130	125	120	115	110	105	100	95
3800	3815	146	141	136	131	126	121	116	111	106	101	95
3815	3830	147	142	137	132	127	121	116	111	106	101	96
3830	3845	147	142	137	132	127	122	117	112	107	102	97
3845	3860	148	143	138	133	128	123	118	113	108	103	98
3860	3875	149	144	139	134	129	124	119	114	109	103	98
3875	3890	150	145	140	134	129	124	119	114	109	104	99
3890	3905	150	145	140	135	130	125	120	115	110	105	100
3905	3920	151	146	141	136	131	126	121	116	111	106	101
3920	3935	152	147	142	137	132	127	122	116	111	106	101
3935	3950	153	148	142	137	132	127	122	117	112	107	102
3950	3965	153	148	143	138	133	128	123	118	113	108	103
3965	3980	154	149	144	139	134	129	124	119	114	109	103
3980	3995	155	150	145	140	135	129	124	119	114	109	104
3995	4010	155	150	145	140	135	130	125	120	115	110	105
4010	4025	156	151	146	141	136	131	126	121	116	111	106
4025	4040	157	152	147	142	137	132	127	122	117	111	106
4040	4055	158	153	148	142	137	132	127	122	117	112	107
4055	4070	158	153	148	143	138	133	128	123	118	113	108
4070	4085	159	154	149	144	139	134	129	124	119	114	109
4085	4100	160	155	150	145	140	135	130	124	119	114	109
4100	4115	161	156	150	145	140	135	130	125	120	115	110
4115	4130	161	156	151	146	141	136	131	126	121	116	111
4130	4145	162	157	152	147	142	137	132	127	122	117	111
4145	4160	163	158	153	148	143	137	132	127	122	117	112
4160	4175	163	158	153	148	143	138	133	128	123	118	113
4175	4190	164	159	154	149	144	139	134	129	124	119	114
4190	4205	165	160	155	150	145	140	135	130	125	119	114
4205	4220	166	161	156	151	145	140	135	130	125	120	115
4220	4235	166	161	156	151	146	141	136	131	126	121	116
4235	4250	167	162	157	152	147	142	137	132	127	122	117
4250	4265	168	163	158	153	148	143	138	132	127	122	117
4265	4280	169	164	158	153	148	143	138	133	128	123	118
4280	4295	169	164	159	154	149	144	139	134	129	124	119
4295	4310	170	165	160	155	150	145	140	135	130	125	120
4310	4325	171	166	161	156	151	145	140	135	130	125	120
4325	4340	171	166	161	156	151	146	141	136	131	126	121
4340	4355	172	167	162	157	152	147	142	137	132	127	122
4355	4370	173	168	163	158	153	148	143	138	133	127	122
4370	4385	174	169	164	159	153	148	143	138	133	128	123

4385 and over use the percentage method beginning on page 17.

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	1595	0	0	0	0	0	0	0	0	0	0	0
1595	1615	1	0	0	0	0	0	0	0	0	0	0
1615	1635	2	0	0	0	0	0	0	0	0	0	0
1635	1655	2	0	0	0	0	0	0	0	0	0	0
1655	1675	3	0	0	0	0	0	0	0	0	0	0
1675	1695	4	0	0	0	0	0	0	0	0	0	0
1695	1715	5	0	0	0	0	0	0	0	0	0	0
1715	1735	6	0	0	0	0	0	0	0	0	0	0
1735	1755	7	0	0	0	0	0	0	0	0	0	0
1755	1775	8	0	0	0	0	0	0	0	0	0	0
1775	1795	9	0	0	0	0	0	0	0	0	0	0
1795	1815	10	0	0	0	0	0	0	0	0	0	0
1815	1835	11	1	0	0	0	0	0	0	0	0	0
1835	1855	12	2	0	0	0	0	0	0	0	0	0
1855	1875	13	3	0	0	0	0	0	0	0	0	0
1875	1895	14	4	0	0	0	0	0	0	0	0	0
1895	1915	15	5	0	0	0	0	0	0	0	0	0
1915	1935	16	6	0	0	0	0	0	0	0	0	0
1935	1955	17	7	0	0	0	0	0	0	0	0	0
1955	1975	18	8	0	0	0	0	0	0	0	0	0
1975	1995	19	9	0	0	0	0	0	0	0	0	0
1995	2015	20	10	0	0	0	0	0	0	0	0	0
2015	2035	21	11	1	0	0	0	0	0	0	0	0
2035	2055	22	12	2	0	0	0	0	0	0	0	0
2055	2075	23	13	3	0	0	0	0	0	0	0	0
2075	2095	24	14	4	0	0	0	0	0	0	0	0
2095	2115	25	15	5	0	0	0	0	0	0	0	0
2115	2135	26	16	6	0	0	0	0	0	0	0	0
2135	2155	27	17	7	0	0	0	0	0	0	0	0
2155	2175	28	18	7	0	0	0	0	0	0	0	0
2175	2195	29	19	8	0	0	0	0	0	0	0	0
2195	2215	30	20	9	0	0	0	0	0	0	0	0
2215	2235	31	21	10	0	0	0	0	0	0	0	0
2235	2255	32	21	11	1	0	0	0	0	0	0	0
2255	2275	33	22	12	2	0	0	0	0	0	0	0
2275	2295	34	23	13	3	0	0	0	0	0	0	0
2295	2315	34	24	14	4	0	0	0	0	0	0	0
2315	2335	35	25	15	5	0	0	0	0	0	0	0
2335	2355	36	26	16	6	0	0	0	0	0	0	0
2355	2375	37	27	17	7	0	0	0	0	0	0	0
2375	2395	38	28	18	8	0	0	0	0	0	0	0
2395	2415	39	29	19	9	0	0	0	0	0	0	0
2415	2435	40	30	20	10	0	0	0	0	0	0	0
2435	2455	41	31	21	11	1	0	0	0	0	0	0
2455	2475	42	32	22	12	2	0	0	0	0	0	0
2475	2495	43	33	23	13	3	0	0	0	0	0	0
2495	2515	44	34	24	14	4	0	0	0	0	0	0
2515	2535	45	35	25	15	5	0	0	0	0	0	0
2535	2555	46	36	26	16	6	0	0	0	0	0	0
2555	2575	47	37	27	17	7	0	0	0	0	0	0
2575	2595	48	38	28	18	8	0	0	0	0	0	0
2595	2615	49	39	29	19	9	0	0	0	0	0	0
2615	2635	50	40	30	20	10	0	0	0	0	0	0
2635	2655	51	41	31	21	11	0	0	0	0	0	0
2655	2675	52	42	32	22	12	1	0	0	0	0	0
2675	2695	53	43	33	23	13	2	0	0	0	0	0
2695	2715	54	44	34	24	13	3	0	0	0	0	0
2715	2735	55	45	35	25	14	4	0	0	0	0	0
2735	2755	56	46	36	26	15	5	0	0	0	0	0
2755	2775	57	47	37	26	16	6	0	0	0	0	0

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2775	2795	58	48	38	27	17	7	0	0	0	0	0
2795	2815	59	49	39	28	18	8	0	0	0	0	0
2815	2835	60	50	40	29	19	9	0	0	0	0	0
2835	2855	61	51	40	30	20	10	0	0	0	0	0
2855	2875	62	52	41	31	21	11	1	0	0	0	0
2875	2895	63	53	42	32	22	12	2	0	0	0	0
2895	2915	64	53	43	33	23	13	3	0	0	0	0
2915	2935	65	54	44	34	24	14	4	0	0	0	0
2935	2955	66	55	45	35	25	15	5	0	0	0	0
2955	2975	67	56	46	36	26	16	6	0	0	0	0
2975	2995	67	57	47	37	27	17	7	0	0	0	0
2995	3015	68	58	48	38	28	18	8	0	0	0	0
3015	3035	69	59	49	39	29	19	9	0	0	0	0
3035	3055	70	60	50	40	30	20	10	0	0	0	0
3055	3075	71	61	51	41	31	21	11	1	0	0	0
3075	3095	72	62	52	42	32	22	12	2	0	0	0
3095	3115	73	63	53	43	33	23	13	3	0	0	0
3115	3135	74	64	54	44	34	24	14	4	0	0	0
3135	3155	75	65	55	45	35	25	15	5	0	0	0
3155	3175	76	66	56	46	36	26	16	5	0	0	0
3175	3195	77	67	57	47	37	27	17	6	0	0	0
3195	3215	78	68	58	48	38	28	18	7	0	0	0
3215	3235	79	69	59	49	39	29	18	8	0	0	0
3235	3255	80	70	60	50	40	30	19	9	0	0	0
3255	3275	81	71	61	51	41	31	20	10	0	0	0
3275	3295	82	72	62	52	42	32	21	11	1	0	0
3295	3315	83	73	63	53	43	32	22	12	2	0	0
3315	3335	84	74	64	54	44	33	23	13	3	0	0
3335	3355	85	75	65	55	45	34	24	14	4	0	0
3355	3375	86	76	66	56	45	35	25	15	5	0	0
3375	3395	87	77	67	57	46	36	26	16	6	0	0
3395	3415	88	78	68	58	47	37	27	17	7	0	0
3415	3435	89	79	69	59	48	38	28	18	8	0	0
3435	3455	90	80	70	59	49	39	29	19	9	0	0
3455	3475	91	81	71	60	50	40	30	20	10	0	0
3475	3495	92	82	72	61	51	41	31	21	11	1	0
3495	3515	93	83	72	62	52	42	32	22	12	2	0
3515	3535	94	84	73	63	53	43	33	23	13	3	0
3535	3555	95	85	74	64	54	44	34	24	14	4	0
3555	3575	96	86	75	65	55	45	35	25	15	5	0
3575	3595	97	86	76	66	56	46	36	26	16	6	0
3595	3615	98	87	77	67	57	47	37	27	17	7	0
3615	3635	99	88	78	68	58	48	38	28	18	8	0
3635	3655	99	89	79	69	59	49	39	29	19	9	0
3655	3675	100	90	80	70	60	50	40	30	20	10	0
3675	3695	101	91	81	71	61	51	41	31	21	10	0
3695	3715	102	92	82	72	62	52	42	32	22	11	1
3715	3735	103	93	83	73	63	53	43	33	23	12	2
3735	3755	104	94	84	74	64	54	44	34	24	13	3
3755	3775	105	95	85	75	65	55	45	35	24	14	4
3775	3795	106	96	86	76	66	56	46	36	25	15	5
3795	3815	107	97	87	77	67	57	47	37	26	16	6
3815	3835	108	98	88	78	68	58	48	37	27	17	7
3835	3855	109	99	89	79	69	59	49	38	28	18	8
3855	3875	110	100	90	80	70	60	50	39	29	19	9
3875	3895	111	101	91	81	71	61	51	40	30	20	10
3895	3915	112	102	92	82	72	62	51	41	31	21	11
3915	3935	113	103	93	83	73	63	52	42	32	22	12
3935	3955	114	104	94	84	74	64	53	43	33	23	13
3955	3975	115	105	95	85	75	64	54	44	34	24	14

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3975	3995	116	106	96	86	76	65	55	45	35	25	15
3995	4015	117	107	97	87	77	66	56	46	36	26	16
4015	4035	118	108	98	88	77	67	57	47	37	27	17
4035	4055	119	109	99	89	78	68	58	48	38	28	18
4055	4075	120	110	100	90	79	69	59	49	39	29	19
4075	4095	121	111	101	91	80	70	60	50	40	30	20
4095	4115	122	112	102	91	81	71	61	51	41	31	21
4115	4135	123	113	103	92	82	72	62	52	42	32	22
4135	4155	124	114	104	93	83	73	63	53	43	33	23
4155	4175	125	115	104	94	84	74	64	54	44	34	24
4175	4195	126	116	105	95	85	75	65	55	45	35	25
4195	4215	127	117	106	96	86	76	66	56	46	36	26
4215	4235	128	118	107	97	87	77	67	57	47	37	27
4235	4255	129	118	108	98	88	78	68	58	48	38	28
4255	4275	130	119	109	99	89	79	69	59	49	39	29
4275	4295	131	120	110	100	90	80	70	60	50	40	29
4295	4315	131	121	111	101	91	81	71	61	51	41	30
4315	4335	132	122	112	102	92	82	72	62	52	42	31
4335	4355	133	123	113	103	93	83	73	63	53	42	32
4355	4375	134	124	114	104	94	84	74	64	54	43	33
4375	4395	135	125	115	105	95	85	75	65	55	44	34
4395	4415	136	126	116	106	96	86	76	66	56	45	35
4415	4435	137	127	117	107	97	87	77	67	56	46	36
4435	4455	138	128	118	108	98	88	78	68	57	47	37
4455	4475	139	129	119	109	99	89	79	69	58	48	38
4475	4495	140	130	120	110	100	90	80	69	59	49	39
4495	4515	141	131	121	111	101	91	81	70	60	50	40
4515	4535	142	132	122	112	102	92	82	71	61	51	41
4535	4555	143	133	123	113	103	93	83	72	62	52	42
4555	4575	144	134	124	114	104	94	83	73	63	53	43
4575	4595	145	135	125	115	105	95	84	74	64	54	44
4595	4615	146	136	126	116	106	96	85	75	65	55	45
4615	4635	147	137	127	117	107	96	86	76	66	56	46
4635	4655	148	138	128	118	108	97	87	77	67	57	47
4655	4675	149	139	129	119	109	98	88	78	68	58	48
4675	4695	150	140	130	120	110	99	89	79	69	59	49
4695	4715	151	141	131	121	110	100	90	80	70	60	50
4715	4735	152	142	132	122	111	101	91	81	71	61	51
4735	4755	153	143	133	123	112	102	92	82	72	62	52
4755	4775	154	144	134	123	113	103	93	83	73	63	53
4775	4795	155	145	135	124	114	104	94	84	74	64	54
4795	4815	156	146	136	125	115	105	95	85	75	65	55
4815	4835	157	147	137	126	116	106	96	86	76	66	56
4835	4855	158	148	137	127	117	107	97	87	77	67	57
4855	4875	159	149	138	128	118	108	98	88	78	68	58
4875	4895	160	150	139	129	119	109	99	89	79	69	59
4895	4915	161	150	140	130	120	110	100	90	80	70	60
4915	4935	162	151	141	131	121	111	101	91	81	71	61
4935	4955	163	152	142	132	122	112	102	92	82	72	61
4955	4975	164	153	143	133	123	113	103	93	83	73	62
4975	4995	164	154	144	134	124	114	104	94	84	74	63
4995	5015	165	155	145	135	125	115	105	95	85	75	64
5015	5035	166	156	146	136	126	116	106	96	86	75	65
5035	5055	167	157	147	137	127	117	107	97	87	76	66
5055	5075	168	158	148	138	128	118	108	98	88	77	67
5075	5095	169	159	149	139	129	119	109	99	88	78	68
5095	5115	170	160	150	140	130	120	110	100	89	79	69
5115	5135	171	161	151	141	131	121	111	101	90	80	70
5135	5155	172	162	152	142	132	122	112	102	91	81	71
5155	5175	173	163	153	143	133	123	113	102	92	82	72

## Head of Household - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
5175	5195	174	164	154	144	134	124	114	103	93	83	73
5195	5215	175	165	155	145	135	125	115	104	94	84	74
5215	5235	176	166	156	146	136	126	115	105	95	85	75
5235	5255	177	167	157	147	137	127	116	106	96	86	76
5255	5275	178	168	158	148	138	128	117	107	97	87	77
5275	5295	179	169	159	149	139	129	118	108	98	88	78
5295	5315	180	170	160	150	140	129	119	109	99	89	79
5315	5335	181	171	161	151	141	130	120	110	100	90	80
5335	5355	182	172	162	152	142	131	121	111	101	91	81
5355	5375	183	173	163	153	142	132	122	112	102	92	82
5375	5395	184	174	164	154	143	133	123	113	103	93	83
5395	5415	185	175	165	155	144	134	124	114	104	94	84
5415	5435	186	176	166	156	145	135	125	115	105	95	85
5435	5455	187	177	167	156	146	136	126	116	106	96	86
5455	5475	188	178	168	157	147	137	127	117	107	97	87
5475	5495	189	179	169	158	148	138	128	118	108	98	88
5495	5515	190	180	169	159	149	139	129	119	109	99	89
5515	5535	191	181	170	160	150	140	130	120	110	100	90
5535	5555	192	182	171	161	151	141	131	121	111	101	91
5555	5575	193	183	172	162	152	142	132	122	112	102	92
5575	5595	194	183	173	163	153	143	133	123	113	103	93
5595	5615	195	184	174	164	154	144	134	124	114	104	94
5615	5635	196	185	175	165	155	145	135	125	115	105	94
5635	5655	196	186	176	166	156	146	136	126	116	106	95
5655	5675	197	187	177	167	157	147	137	127	117	107	96
5675	5695	198	188	178	168	158	148	138	128	118	107	97
5695	5715	199	189	179	169	159	149	139	129	119	108	98
5715	5735	200	190	180	170	160	150	140	130	120	109	99
5735	5755	201	191	181	171	161	151	141	131	121	110	100
5755	5775	202	192	182	172	162	152	142	132	121	111	101
5775	5795	203	193	183	173	163	153	143	133	122	112	102
5795	5815	204	194	184	174	164	154	144	134	123	113	103
5815	5835	205	195	185	175	165	155	145	134	124	114	104
5835	5855	206	196	186	176	166	156	146	135	125	115	105
5855	5875	207	197	187	177	167	157	147	136	126	116	106
5875	5895	208	198	188	178	168	158	148	137	127	117	107
5895	5915	209	199	189	179	169	159	148	138	128	118	108
5915	5935	210	200	190	180	170	160	149	139	129	119	109
5935	5955	211	201	191	181	171	161	150	140	130	120	110
5955	5975	212	202	192	182	172	161	151	141	131	121	111
5975	5995	213	203	193	183	173	162	152	142	132	122	112
5995	6015	214	204	194	184	174	163	153	143	133	123	113
6015	6035	215	205	195	185	174	164	154	144	134	124	114
6035	6055	216	206	196	186	175	165	155	145	135	125	115
6055	6075	217	207	197	187	176	166	156	146	136	126	116
6075	6095	218	208	198	188	177	167	157	147	137	127	117
6095	6115	219	209	199	188	178	168	158	148	138	128	118
6115	6135	220	210	200	189	179	169	159	149	139	129	119
6135	6155	221	211	201	190	180	170	160	150	140	130	120
6155	6175	222	212	201	191	181	171	161	151	141	131	121
6175	6195	223	213	202	192	182	172	162	152	142	132	122
6195	6215	224	214	203	193	183	173	163	153	143	133	123
6215	6235	225	215	204	194	184	174	164	154	144	134	124
6235	6255	226	215	205	195	185	175	165	155	145	135	125
6255	6275	227	216	206	196	186	176	166	156	146	136	126
6275	6295	228	217	207	197	187	177	167	157	147	137	126
6295	6315	228	218	208	198	188	178	168	158	148	138	127
6315	6335	229	219	209	199	189	179	169	159	149	139	128
6335	6355	230	220	210	200	190	180	170	160	150	139	129
6355	6375	231	221	211	201	191	181	171	161	151	140	130

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
6375	6395	232	222	212	202	192	182	172	162	152	141	131
6395	6415	233	223	213	203	193	183	173	163	153	142	132
6415	6435	234	224	214	204	194	184	174	164	153	143	133
6435	6455	235	225	215	205	195	185	175	165	154	144	134
6455	6475	236	226	216	206	196	186	176	166	155	145	135
6475	6495	237	227	217	207	197	187	177	166	156	146	136
6495	6515	238	228	218	208	198	188	178	167	157	147	137
6515	6535	239	229	219	209	199	189	179	168	158	148	138
6535	6555	240	230	220	210	200	190	180	169	159	149	139
6555	6575	241	231	221	211	201	191	180	170	160	150	140
6575	6595	242	232	222	212	202	192	181	171	161	151	141
6595	6615	243	233	223	213	203	193	182	172	162	152	142
6615	6635	244	234	224	214	204	193	183	173	163	153	143
6635	6655	245	235	225	215	205	194	184	174	164	154	144
6655	6675	246	236	226	216	206	195	185	175	165	155	145
6675	6695	247	237	227	217	207	196	186	176	166	156	146
6695	6715	248	238	228	218	207	197	187	177	167	157	147
6715	6735	249	239	229	219	208	198	188	178	168	158	148
6735	6755	250	240	230	220	209	199	189	179	169	159	149
6755	6775	251	241	231	220	210	200	190	180	170	160	150
6775	6795	252	242	232	221	211	201	191	181	171	161	151
6795	6815	253	243	233	222	212	202	192	182	172	162	152
6815	6835	254	244	234	223	213	203	193	183	173	163	153
6835	6855	255	245	234	224	214	204	194	184	174	164	154
6855	6875	256	246	235	225	215	205	195	185	175	165	155
6875	6895	257	247	236	226	216	206	196	186	176	166	156
6895	6915	258	247	237	227	217	207	197	187	177	167	157
6915	6935	259	248	238	228	218	208	198	188	178	168	158
6935	6955	260	249	239	229	219	209	199	189	179	169	158
6955	6975	261	250	240	230	220	210	200	190	180	170	159
6975	6995	261	251	241	231	221	211	201	191	181	171	160
6995	7015	262	252	242	232	222	212	202	192	182	172	161
7015	7035	263	253	243	233	223	213	203	193	183	172	162
7035	7055	264	254	244	234	224	214	204	194	184	173	163
7055	7075	265	255	245	235	225	215	205	195	185	174	164
7075	7095	266	256	246	236	226	216	206	196	185	175	165
7095	7115	267	257	247	237	227	217	207	197	186	176	166
7115	7135	268	258	248	238	228	218	208	198	187	177	167
7135	7155	269	259	249	239	229	219	209	199	188	178	168
7155	7175	270	260	250	240	230	220	210	199	189	179	169
7175	7195	271	261	251	241	231	221	211	200	190	180	170
7195	7215	272	262	252	242	232	222	212	201	191	181	171
7215	7235	273	263	253	243	233	223	212	202	192	182	172
7235	7255	274	264	254	244	234	224	213	203	193	183	173
7255	7275	275	265	255	245	235	225	214	204	194	184	174
7275	7295	276	266	256	246	236	226	215	205	195	185	175
7295	7315	277	267	257	247	237	226	216	206	196	186	176
7315	7335	278	268	258	248	238	227	217	207	197	187	177
7335	7355	279	269	259	249	239	228	218	208	198	188	178
7355	7375	280	270	260	250	239	229	219	209	199	189	179
7375	7395	281	271	261	251	240	230	220	210	200	190	180
7395	7415	282	272	262	252	241	231	221	211	201	191	181
7415	7435	283	273	263	253	242	232	222	212	202	192	182
7435	7455	284	274	264	253	243	233	223	213	203	193	183
7455	7475	285	275	265	254	244	234	224	214	204	194	184
7475	7495	286	276	266	255	245	235	225	215	205	195	185
7495	7515	287	277	266	256	246	236	226	216	206	196	186
7515	7535	288	278	267	257	247	237	227	217	207	197	187
7535	7555	289	279	268	258	248	238	228	218	208	198	188
7555	7575	290	280	269	259	249	239	229	219	209	199	189

## Head of Household - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
7575	7595	291	280	270	260	250	240	230	220	210	200	190
7595	7615	292	281	271	261	251	241	231	221	211	201	191
7615	7635	293	282	272	262	252	242	232	222	212	202	191
7635	7655	293	283	273	263	253	243	233	223	213	203	192
7655	7675	294	284	274	264	254	244	234	224	214	204	193
7675	7695	295	285	275	265	255	245	235	225	215	204	194
7695	7715	296	286	276	266	256	246	236	226	216	205	195
7715	7735	297	287	277	267	257	247	237	227	217	206	196
7735	7755	298	288	278	268	258	248	238	228	218	207	197
7755	7775	299	289	279	269	259	249	239	229	218	208	198
7775	7795	300	290	280	270	260	250	240	230	219	209	199
7795	7815	301	291	281	271	261	251	241	231	220	210	200
7815	7835	302	292	282	272	262	252	242	231	221	211	201
7835	7855	303	293	283	273	263	253	243	232	222	212	202
7855	7875	304	294	284	274	264	254	244	233	223	213	203
7875	7895	305	295	285	275	265	255	245	234	224	214	204
7895	7915	306	296	286	276	266	256	245	235	225	215	205
7915	7935	307	297	287	277	267	257	246	236	226	216	206
7935	7955	308	298	288	278	268	258	247	237	227	217	207
7955	7975	309	299	289	279	269	258	248	238	228	218	208
7975	7995	310	300	290	280	270	259	249	239	229	219	209
7995	8015	311	301	291	281	271	260	250	240	230	220	210
8015	8035	312	302	292	282	271	261	251	241	231	221	211
8035	8055	313	303	293	283	272	262	252	242	232	222	212
8055	8075	314	304	294	284	273	263	253	243	233	223	213
8075	8095	315	305	295	285	274	264	254	244	234	224	214
8095	8115	316	306	296	285	275	265	255	245	235	225	215
8115	8135	317	307	297	286	276	266	256	246	236	226	216
8135	8155	318	308	298	287	277	267	257	247	237	227	217
8155	8175	319	309	298	288	278	268	258	248	238	228	218
8175	8195	320	310	299	289	279	269	259	249	239	229	219
8195	8215	321	311	300	290	280	270	260	250	240	230	220
8215	8235	322	312	301	291	281	271	261	251	241	231	221
8235	8255	323	312	302	292	282	272	262	252	242	232	222
8255	8275	324	313	303	293	283	273	263	253	243	233	223
8275	8295	325	314	304	294	284	274	264	254	244	234	223
8295	8315	325	315	305	295	285	275	265	255	245	235	224
8315	8335	326	316	306	296	286	276	266	256	246	236	225
8335	8355	327	317	307	297	287	277	267	257	247	236	226
8355	8375	328	318	308	298	288	278	268	258	248	237	227
8375	8395	329	319	309	299	289	279	269	259	249	238	228
8395	8415	330	320	310	300	290	280	270	260	250	239	229
8415	8435	331	321	311	301	291	281	271	261	250	240	230
8435	8455	332	322	312	302	292	282	272	262	251	241	231
8455	8475	333	323	313	303	293	283	273	263	252	242	232
8475	8495	334	324	314	304	294	284	274	263	253	243	233
8495	8515	335	325	315	305	295	285	275	264	254	244	234
8515	8535	336	326	316	306	296	286	276	265	255	245	235
8535	8555	337	327	317	307	297	287	277	266	256	246	236
8555	8575	338	328	318	308	298	288	277	267	257	247	237
8575	8595	339	329	319	309	299	289	278	268	258	248	238
8595	8615	340	330	320	310	300	290	279	269	259	249	239
8615	8635	341	331	321	311	301	290	280	270	260	250	240
8635	8655	342	332	322	312	302	291	281	271	261	251	241
8655	8675	343	333	323	313	303	292	282	272	262	252	242
8675	8695	344	334	324	314	304	293	283	273	263	253	243
8695	8715	345	335	325	315	304	294	284	274	264	254	244
8715	8735	346	336	326	316	305	295	285	275	265	255	245
8735	8755	347	337	327	317	306	296	286	276	266	256	246
8755	8775	348	338	328	317	307	297	287	277	267	257	247

**8775 and over use the percentage method beginning on page 17.**





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

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

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

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

***You can file your return and pay your tax online at <https://www.ncdor.gov/file-pay>.***

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

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