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# FYI-104

New Mexico  
Taxation and Revenue Department

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## FOR YOUR INFORMATION

Tax Information/Policy Office ♦ P.O. Box 630 ♦ Santa Fe, New Mexico 87504-0630

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### NEW MEXICO WITHHOLDING TAX Effective January 1, 2023

**Please note:** There are no longer adjustments made to New Mexico withholding due to the number of allowances taken on pre-2020 Federal Form W-4. However, employees should continue to use the correct number of withholding allowances if using pre-2020 Federal Form W-4. Employees may continue to use any Federal Form W-4 for New Mexico withholding but the New Mexico state withholding tables found in this publication should be used.

This publication contains general information on the New Mexico withholding tax and tax tables for the percentage method of withholding. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. For more information, please contact the nearest tax district field office or check the department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

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## General Information For New Mexico Withholding Tax

New Mexico withholding tax is similar to federal withholding tax. It is calculated based on an estimate of an employee or individual's New Mexico income tax liability and is then credited against the employee or individual's actual income tax liability on that person's New Mexico personal income tax return.

### Changes to forms beginning 2020

The Federal government issued a revised Federal Form W-4 in tax year 2020. The 2020 and later W-4 forms do not require employees to certify the number of allowances for federal withholding purposes. According to federal guidelines, employers may keep both 2020 and subsequent W-4 forms and pre-2020 W-4 forms on file for their employees, depending on when they started employment.

**New Mexico does not have a state equivalent of the Federal Form W-4.** Instead, employees should complete a copy of the Federal Form W-4 for New Mexico withholding tax purposes, writing "For New Mexico State Withholding Only" across the top in prominent letters. Employers should keep the New Mexico W-4 in the employee's personnel file. This duplicate W-4 is not mandatory. It is a convenience for employer and employee.

Employees who have income that is exempt from New Mexico tax (for example, Native Americans working and living on their tribal land; military members with income from active-duty military service) should not have New Mexico tax withheld. Employees with exempt income should indicate "exempt" on line 7 of the pre-2020 W-4 form or follow Step 4(c) on the 2020 or later W-4.

Due to changes in federal law effective from 2018, state income tax liability is not reduced based on the number of personal exemptions claimed by a taxpayer. Although the Standard Deduction amount was increased for all taxpayers, the tax liability will likely increase for households with 2 or more dependents. The withholding tables in this publication have been updated to reflect these changes and the change to the federal W-4 by removing withholding allowance deduction amounts from wages. Employees will see an increase in their withholding tax as a result of these changes and to federal law. The Department would recommend that employers communicate these changes to their employees. It may be beneficial to examine the withholding changes for both federal and state taxes and determine if employees would like additional amounts withheld from their paychecks for each pay period.

Employees may opt to have additional amounts of money taken out from their paychecks for New Mexico withholding purposes. This can be requested by employees on their New Mexico withholding W-4 described above.

The Department's guidance on withholding relies on the Internal Revenue Service information for accuracy. This publication is subject to revision as further guidance from the Internal Revenue Service is released.

## Who Must Withhold

Every employer, including employers of some agricultural workers, who withholds a portion of an employee's wages for payment of federal income tax must withhold New Mexico income tax. There is a limited exception for certain nonresident employees (See Note 2 below.) Others required to withhold New Mexico income tax include gambling establishments on paid winnings and payers of pension and annuity income when requested to do so. More information is provided on this below.

"Employer" means a person or an employee of that person, doing business in New Mexico or deriving income from New Mexico sources who pays wages to an employee for services performed. An employer is the person having control of the payment of wages.

"Employee" means a New Mexico resident who performs services either within or without the state for an employer, or a nonresident of New Mexico who performs services within the state for an employer.

"Wages" means remuneration in cash or other form for services performed by an employee for an employer.

### Notes:

- 1) Pension and annuity income of a New Mexico resident is subject to income tax in New Mexico, but New Mexico does not require payers to withhold state income tax on pensions and annuities unless the payee requests the payer of their retirement benefits to withhold state tax. To report withholding tax, a payer must be registered with the state using TRD-41409, *Non-wage Withholding Tax Return*.
- 2) Employers are not required to withhold New Mexico income tax from wages of nonresident employees working in New Mexico for 15 or fewer days during the calendar year.
- 3) Persons who are self-employed should not report withholding tax on their wages. Self-employed individuals should make estimated payments using the Form PIT-ES.

## Amount to Withhold

Refer to the New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding on page 5 of this publication for the amount to withhold. No withholding is required if the total withholding for an employee during any one month is less than one dollar. **For New Mexico residents** the employer is required to withhold New Mexico income tax from all wages of the employee regardless of the employee's work location. **For nonresident employees**, the employer is required to withhold New Mexico income tax only from wages the employee earns within the state. Refer to definitions of "employer," "employee" and "wages" to determine if withholding tax is required.

## How to use the Withholding Tax Tables

Determine the amount to withhold from the appropriate tax tables starting on page 5 based on the payroll period and the employee's filing status.

**Example:** A married employee has taxable wages of \$1,000.00 weekly. This employee has also asked that an additional \$20.00 be taken out of their check each pay period.

1. Determine the withholding based on the taxable wage payment of \$1,000.00
2. Use Table 1 for weekly pay period. Use section (b) for a married person. If the amount of wages is over \$728 but not over \$1,036, the amount of state tax withheld shall be \$14.77 + 4.9% of excess over \$728.
3.  $\$1000.00 - \$728.00 = \$272.00 \times 0.049 = \$13.33$
4.  $\$14.77 + \$13.33 = \$28.10$  withholding tax due
5.  $\$28.10 + \$20.00$  (Additional withholding requested by employee) = \$48.10.

### How to Report and Pay Withholding Taxes

New Mexico withholding tax prior to July 1, 2021 was reported along with gross receipts and compensating tax on the Form CRS-1. After July 1, 2021, use TRD-41414, *Wage Withholding Tax Return OR TRD-41409, Non-Wage Withholding Tax Return*. All tax returns can be filed online at <https://tap.state.nm.us>. Taxes are due on the 25th of the month following the end of the reporting period. If the 25<sup>th</sup> is on a Saturday, Sunday, or legal holiday, the tax return and payment is due the next business day. The Department uses the postmark date on the envelope to determine if the paper return was filed on time. A tax return must be filed whether or not any tax is due. If no tax is due, file a "zero" report. Do not mail cash to the Department.

**Please note: TRD-41414, Wage Withholding Tax Return** should be used for all employee withholding. Withholding tax from gambling winnings, pensions and annuities, or other income will be reported on the **TRD-41409, Non-Wage Withholding Tax Return**. The due dates for these returns will be the same as the due dates used prior to July 1, 2021 for the CRS-1 return.

Reporting withholding information to the Department of Workforce Solutions and the Workers Compensation Administration does not fulfill your obligation to report and pay withholding tax to the Taxation and Revenue Department. Taxpayers must still file and pay using one of the methods described in the above paragraph.

If you change your business name or address or need to cancel your New Mexico Business Tax Identification Number (NMBTIN) previously known as CRS I.D. number, use **Form ACD-31015, Business Tax Registration Application and Update Form** available from your local district office or online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Your reporting obligation does not cease automatically when you stop doing business or paying wages. You must notify the Department to cancel your NMBTIN.

Starting on July 1, 2021, the name of the CRS I.D. number changed to New Mexico Business Tax Identification Number (NMBTIN). The name change of the identification number will happen automatically. If you will need to cancel the use of the NMBTIN or change your business address, you will use Form ACD-31015 as explained previously.

Child support withholding is NOT reported to the Taxation and Revenue Department. For information about child support withholding you will need to contact the Human Services Department at 505-827-7200.

If you use the cumulative method of withholding for federal withholding, you may use this same method for your state withholding.

### Additional Withholding Amounts

Many employees request additional amounts be withheld for federal purposes (see Form W-4) but very few consider additional withholding for state purposes. Additional state withholding may be done on the W-4 kept for New Mexico withholding purposes described above.

### Withholding on Gambling Winnings

Operators, including nonprofit entities, of gambling establishments (racetracks, casinos, state lottery, bingo) must withhold 6% from winnings and file income and withholding information returns for state purposes if they are required to withhold or report for federal purposes. Operators must report and pay the amount of state tax withheld from gambling winnings prior to July 1, 2021, on the Form CRS-1, and after July 1, 2021, on the TRD-41409, *Non-Wage Withholding Tax Return* is required for both residents and nonresidents.

### Annual Withholding Statements

Every person who has withheld state tax during the year from wages, pensions and annuities, or gambling winnings is required to file an annual statement of withholding on or before the last day of **January** for each employee, pension or annuity recipient, or gambling winner. New Mexico accepts the state copy of any Federal income and withholding statement, including Federal Form W-2, W2-G, 1042-S, and 1099-R, or any substitute form acceptable to the Internal Revenue Service so long as it reflects the withholders name, address and identification number, the recipient's name and social security number, and the amount of New Mexico income and withholding. If employers have established a medical care savings account program for their employees, it is the responsibility of the employer to determine what amounts are exempt from taxation. The employer reduces the New Mexico taxable wages reported on Federal Form W-2 by the amounts established by the employer or account administrator as exempt from income tax.

Taxpayers who need to submit income and withholding statements to the Department may learn more by reviewing Publication **FYI-330, Income And Withholding Information Returns And Filing Methods**, available online at [www.tax.newmexico.gov/forms-publications.aspx](http://www.tax.newmexico.gov/forms-publications.aspx) or through your local district office.

**Note:** Starting June 18, 2021, the law requires that employers provide information regarding state assistance for low-income New Mexicans, including information regarding tax rebates and credits for low-income tax filers provided by the state, such as the low-income comprehensive tax rebate and the working families tax

credit. The information shall be provided in English and Spanish. This information is located in **B-300.10, State Assistance for Low-Income New Mexicans**. This publication is available in English and Spanish and can be located on the Department's website:

<https://www.tax.newmexico.gov/forms-publications/> in the folders - Publications/Bulletins/300 Series – Income Taxes.

**Note:** Starting tax year 2019, the Department began requiring electronic submittal of income and withholding information returns for employers who have 25 or more employees. The withholding statements are due at the end of **January**. Electronic submissions can be submitted through the Combined Federal/State Filing Program or by using TAP at <https://tap.state.nm.us>

### Annual Reconciliation

New Mexico withholding taxpayers may file **Form RPD-41072, Annual Summary of Withholding Tax**. The report is available for taxpayer's use but is not required to be filed. This report allows for the taxpayer to reconcile the total amounts shown as withheld on annual withholding statements furnished to withholders (Federal Forms W-2, W-2G or 1099-R) with the total tax withheld and paid to New Mexico prior to July 1, 2021, on Form CRS-1, and after July 1, 2021, on the TRD-41414, *Wage Withholding Tax Return* or TRD-41409, *Non-Wage Withholding Tax Return*. If the taxpayer has underreported withholding on the withholding return, amended returns for the period(s) in which underreporting occurred should be attached and the difference remitted to the Department. If an overpayment of withholding was made, attach Form **RPD-41071, Application for Refund** and the amended returns for the period(s) in which overpayments occurred. For more information on this see **FYI-330, Income and Withholding Information Returns and Filing Methods**.

### Withholding from Irregular or Supplemental Wages or Fringe Benefits

The same method used for calculating federal withholding on irregular or supplemental wages should be used for state withholding. If the taxpayer uses the cumulative method of withholding for federal withholding, this same method may be used for state withholding. If withholding from fringe benefits for federal purposes, the taxpayer must also withhold from fringe benefits for state purposes using the same method used for calculating federal withholding. If the federal withholding is calculated using a flat percent, a flat 5.9 percent of the supplemental wage or fringe benefit amount should be withheld for state tax purposes.

*NOTE: In the case of a married employee who has elected withholding at the higher single rate for federal purposes, the single rate for New Mexico state withholding purposes must also be used.*

### Special Situations

Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes, but there are certain situations in which an

employee may be correctly withholding for federal purposes but under withhold for state purposes:

- 1) If the employee has supplemental, overtime pay, bonuses that are paid separately from their normal wages, the Department recommends using Table 8 on page 8.
- 2) If the employee increased W-4 allowances to offset expected federal tax credits such as the Child Tax Credit or credits for child or dependent care expenses. (If the employee wishes to reduce their withholding for state purposes they can use the 2020 Federal Form W-4 (Step 4b)
- 3) If the employee requested that additional amounts be withheld for federal purposes.

There are also situations where individuals may have income that is subject to federal taxation but exempt from taxation by New Mexico. In these situations, New Mexico withholding on the exempt income would not be necessary.

Examples of income exempt from New Mexico tax are:

- 1) Income of a Native American who is a member of a New Mexico federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the Indian nation or pueblo of which the individual is an enrolled member while domiciled on that land, Indian nation or pueblo.
- 2) Income from active-duty military service or the income of spouses of an active duty service members who elect to keep their out-of-state residence or use the same out-of-state residence as the servicemember.

Employment may require some New Mexico residents to spend extensive time in another state with an income tax that is comparable to the New Mexico income tax. Residents of New Mexico are generally subject to New Mexico income tax on all their income, but if that income is also taxed by another state, New Mexico allows a credit for the other state's income tax on that income on their personal income tax return. New Mexico withholding tax can be reduced or eliminated on such wages. To reduce or eliminate withholding on such wages, taxpayers should indicate this on their Form W-4 for New Mexico withholding tax.

### For Further Information

If employees express concern about their withholding, employers may recommend that they obtain the following publications:

- Internal Revenue Service Form W-4, Employee's Withholding Allowance Certificate. (New Mexico does not have a state equivalent of the federal W-4 form. Employees should complete a copy of the federal W-4 for New Mexico, writing "For New Mexico State Withholding Only" across the top in prominent letters.
- Internal Revenue Service Publication 919 Is My Withholding Correct? (Call 1-800-829-3676 to order this publication.)

**New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding**  
 (For wages paid on or after January 1, 2023)

Table 1 - If the Payroll Period with Respect to an Employee is <b>WEEKLY</b>												
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>				
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		
Not Over	\$ 133	\$0.00		Not Over	\$ 266	\$0.00		Not Over	\$ 200	\$0.00		
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	
\$ 133	\$ 239		1.7%	\$ 133	\$ 266		1.7%	\$ 200	\$ 354		1.7%	
\$ 239	\$ 345	\$ 1.80	+ 3.2%	\$ 239	\$ 420	\$ 2.62	+ 3.2%	\$ 354	\$ 508	\$ 2.62	+ 3.2%	
\$ 345	\$ 441	\$ 5.18	+ 4.7%	\$ 345	\$ 574	\$ 7.54	+ 4.7%	\$ 508	\$ 662	\$ 7.54	+ 4.7%	
\$ 441	\$ 633	\$ 9.70	+ 4.9%	\$ 441	\$ 728	\$ 14.77	+ 4.9%	\$ 662	\$ 969	\$ 14.77	+ 4.9%	
\$ 633	\$ 941	\$ 19.13	+ 4.9%	\$ 633	\$ 1,036	\$ 29.85	+ 4.9%	\$ 969	\$ 1,431	\$ 29.85	+ 4.9%	
\$ 941	\$ 1,383	\$ 34.20	+ 4.9%	\$ 941	\$ 1,497	\$ 52.46	+ 4.9%	\$ 1,431	\$ 2,123	\$ 52.46	+ 4.9%	
\$ 1,383	\$ 2,537	\$ 55.88	+ 4.9%	\$ 1,383	\$ 2,189	\$ 86.38	+ 4.9%	\$ 2,123	\$ 4,046	\$ 86.38	+ 4.9%	
\$ 2,537	\$ 4,172	\$ 112.41	+ 4.9%	\$ 2,537	\$ 4,113	\$ 180.62	+ 4.9%	\$ 4,046	\$ 6,258	\$ 180.62	+ 4.9%	
\$ 4,172	and over	\$ 192.51	+ 5.9%	\$ 4,172	\$ 6,324	and over	\$ 288.98	+ 5.9%	\$ 6,258	and over	\$ 288.98	+ 5.9%

Table 2 - If the Payroll Period with Respect to an Employee is <b>BI-WEEKLY</b>												
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>				
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		
Not Over	\$ 266	\$0.00		Not Over	\$ 533	\$0.00		Not Over	\$ 400	\$0.00		
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	
\$ 266	\$ 478		1.7%	\$ 266	\$ 533		1.7%	\$ 400	\$ 708		1.7%	
\$ 478	\$ 689	\$ 3.60	+ 3.2%	\$ 478	\$ 840	\$ 5.23	+ 3.2%	\$ 708	\$ 1,015	\$ 5.23	+ 3.2%	
\$ 689	\$ 882	\$ 10.37	+ 4.7%	\$ 689	\$ 1,148	\$ 15.08	+ 4.7%	\$ 1,015	\$ 1,323	\$ 15.08	+ 4.7%	
\$ 882	\$ 1,266	\$ 19.40	+ 4.9%	\$ 882	\$ 1,456	\$ 29.54	+ 4.9%	\$ 1,323	\$ 1,938	\$ 29.54	+ 4.9%	
\$ 1,266	\$ 1,882	\$ 38.25	+ 4.9%	\$ 1,266	\$ 2,071	\$ 59.69	+ 4.9%	\$ 1,938	\$ 2,862	\$ 59.69	+ 4.9%	
\$ 1,882	\$ 2,766	\$ 68.40	+ 4.9%	\$ 1,882	\$ 2,994	\$ 104.92	+ 4.9%	\$ 2,862	\$ 4,246	\$ 104.92	+ 4.9%	
\$ 2,766	\$ 5,074	\$ 111.75	+ 4.9%	\$ 2,766	\$ 4,379	\$ 172.77	+ 4.9%	\$ 4,246	\$ 8,092	\$ 172.77	+ 4.9%	
\$ 5,074	\$ 8,343	\$ 224.83	+ 4.9%	\$ 5,074	\$ 8,225	\$ 361.23	+ 4.9%	\$ 8,092	\$ 12,515	\$ 361.23	+ 4.9%	
\$ 8,343	and over	\$ 385.02	+ 5.9%	\$ 8,343	\$ 12,648	and over	\$ 577.96	+ 5.9%	\$ 12,515	and over	\$ 577.96	+ 5.9%

**New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding**  
 (For wages paid on or after January 1, 2023)

Table 3 - If the Payroll Period with Respect to an Employee is <b>SEMI-MONTHLY</b>											
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>			
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:	
Not Over	\$ 289	\$0.00		Not Over	\$ 577	\$0.00		Not Over	\$ 433	\$0.00	
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -
\$ 289	\$ 518		1.7%	\$ 289	\$ 910		1.7%	\$ 577	\$ 767		1.7%
\$ 518	\$ 747	\$ 3.90	+ 3.2%	\$ 518	\$ 1,244	\$ 5.67	+ 3.2%	\$ 910	\$ 1,100	\$ 5.67	+ 3.2%
\$ 747	\$ 955	\$ 11.23	+ 4.7%	\$ 747	\$ 1,577	\$ 16.33	+ 4.7%	\$ 1,244	\$ 1,433	\$ 16.33	+ 4.7%
\$ 955	\$ 1,372	\$ 21.02	+ 4.9%	\$ 955	\$ 2,244	\$ 32.00	+ 4.9%	\$ 1,577	\$ 2,100	\$ 32.00	+ 4.9%
\$ 1,372	\$ 2,039	\$ 41.44	+ 4.9%	\$ 1,372	\$ 3,244	\$ 64.67	+ 4.9%	\$ 2,244	\$ 3,100	\$ 64.67	+ 4.9%
\$ 2,039	\$ 2,997	\$ 74.10	+ 4.9%	\$ 2,039	\$ 4,744	\$ 113.67	+ 4.9%	\$ 3,244	\$ 4,600	\$ 113.67	+ 4.9%
\$ 2,997	\$ 5,497	\$ 121.06	+ 4.9%	\$ 2,997	\$ 8,910	\$ 187.17	+ 4.9%	\$ 4,744	\$ 8,767	\$ 187.17	+ 4.9%
\$ 5,497	\$ 9,039	\$ 243.56	+ 4.9%	\$ 5,497	\$ 13,702	\$ 391.33	+ 4.9%	\$ 8,910	\$ 13,558	\$ 391.33	+ 4.9%
\$ 9,039	and over	\$ 417.10	+ 5.9%	\$ 9,039	and over	\$ 626.13	+ 5.9%	\$ 13,702	and over	\$ 626.13	+ 5.9%

Table 4 - If the Payroll Period with Respect to an Employee is <b>MONTHLY</b>											
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>			
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:	
Not Over	\$ 577	\$0.00		Not Over	\$ 1,154	\$0.00		Not Over	\$ 867	\$0.00	
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -
\$ 577	\$ 1,035		1.7%	\$ 577	\$ 1,821		1.7%	\$ 867	\$ 1,533		1.7%
\$ 1,035	\$ 1,494	\$ 7.79	+ 3.2%	\$ 1,035	\$ 2,488	\$ 11.33	+ 3.2%	\$ 1,533	\$ 2,200	\$ 11.33	+ 3.2%
\$ 1,494	\$ 1,910	\$ 22.46	+ 4.7%	\$ 1,494	\$ 3,154	\$ 32.67	+ 4.7%	\$ 2,200	\$ 2,867	\$ 32.67	+ 4.7%
\$ 1,910	\$ 2,744	\$ 42.04	+ 4.9%	\$ 1,910	\$ 4,488	\$ 64.00	+ 4.9%	\$ 2,867	\$ 4,200	\$ 64.00	+ 4.9%
\$ 2,744	\$ 4,077	\$ 82.88	+ 4.9%	\$ 2,744	\$ 6,488	\$ 129.33	+ 4.9%	\$ 4,200	\$ 6,200	\$ 129.33	+ 4.9%
\$ 4,077	\$ 5,994	\$ 148.21	+ 4.9%	\$ 4,077	\$ 9,488	\$ 227.33	+ 4.9%	\$ 6,488	\$ 9,200	\$ 227.33	+ 4.9%
\$ 5,994	\$ 10,994	\$ 242.13	+ 4.9%	\$ 5,994	\$ 17,821	\$ 374.33	+ 4.9%	\$ 9,488	\$ 17,533	\$ 374.33	+ 4.9%
\$ 10,994	\$ 18,077	\$ 487.13	+ 4.9%	\$ 10,994	\$ 27,404	\$ 782.67	+ 4.9%	\$ 17,533	\$ 27,117	\$ 782.67	+ 4.9%
\$ 18,077	and over	\$ 834.21	+ 5.9%	\$ 18,077	and over	\$ 1,252.25	+ 5.9%	\$ 27,404	and over	\$ 1,252.25	+ 5.9%

**New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding**  
 (For wages paid on or after January 1, 2023)

Table 5 - If the Payroll Period with Respect to an Employee is <b>QUARTERLY</b>											
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>			
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:	
Not Over	\$ 1,731	\$0.00		Not Over	\$ 3,463	\$0.00		Not Over	\$ 2,600	\$0.00	
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -
\$ 1,731	\$ 3,106		1.7% \$ 1,731	\$ 3,463	\$ 5,463		1.7% \$ 3,463	\$ 2,600	\$ 4,600		1.7% \$ 2,600
\$ 3,106	\$ 4,481	\$ 23.38	+ 3.2% \$ 3,106	\$ 5,463	\$ 7,463	\$ 34.00	+ 3.2% \$ 5,463	\$ 4,600	\$ 6,600	\$ 34.00	+ 3.2% \$ 4,600
\$ 4,481	\$ 5,731	\$ 67.38	+ 4.7% \$ 4,481	\$ 7,463	\$ 9,463	\$ 98.00	+ 4.7% \$ 7,463	\$ 6,600	\$ 8,600	\$ 98.00	+ 4.7% \$ 6,600
\$ 5,731	\$ 8,231	\$ 126.13	+ 4.9% \$ 5,731	\$ 9,463	\$ 13,463	\$ 192.00	+ 4.9% \$ 9,463	\$ 8,600	\$ 12,600	\$ 192.00	+ 4.9% \$ 8,600
\$ 8,231	\$ 12,231	\$ 248.63	+ 4.9% \$ 8,231	\$ 13,463	\$ 19,463	\$ 388.00	+ 4.9% \$ 13,463	\$ 12,600	\$ 18,600	\$ 388.00	+ 4.9% \$ 12,600
\$ 12,231	\$ 17,981	\$ 444.63	+ 4.9% \$ 12,231	\$ 19,463	\$ 28,463	\$ 682.00	+ 4.9% \$ 19,463	\$ 18,600	\$ 27,600	\$ 682.00	+ 4.9% \$ 18,600
\$ 17,981	\$ 32,981	\$ 726.38	+ 4.9% \$ 17,981	\$ 28,463	\$ 53,463	\$ 1,123.00	+ 4.9% \$ 28,463	\$ 27,600	\$ 52,600	\$ 1,123.00	+ 4.9% \$ 27,600
\$ 32,981	\$ 54,231	\$ 1,461.38	+ 4.9% \$ 32,981	\$ 53,463	\$ 82,213	\$ 2,348.00	+ 4.9% \$ 53,463	\$ 52,600	\$ 81,350	\$ 2,348.00	+ 4.9% \$ 52,600
\$ 54,231	and over	\$ 2,502.63	+ 5.9% \$ 54,231	\$ 82,213	and over	\$ 3,756.75	+ 5.9% \$ 82,213	\$ 81,350	and over	\$ 3,756.75	+ 5.9% \$ 81,350

Table 6 - If the Payroll Period with Respect to an Employee is <b>SEMI-ANNUAL</b>											
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>			
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:	
Not Over	\$ 3,463	\$0.00		Not Over	\$ 6,925	\$0.00		Not Over	\$ 5,200	\$0.00	
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -
\$ 3,463	\$ 6,213		1.7% \$ 3,463	\$ 6,925	\$ 10,925		1.7% \$ 6,925	\$ 5,200	\$ 9,200		1.7% \$ 5,200
\$ 6,213	\$ 8,963	\$ 46.75	+ 3.2% \$ 6,213	\$ 10,925	\$ 14,925	\$ 68.00	+ 3.2% \$ 10,925	\$ 9,200	\$ 13,200	\$ 68.00	+ 3.2% \$ 9,200
\$ 8,963	\$ 11,463	\$ 134.75	+ 4.7% \$ 8,963	\$ 14,925	\$ 18,925	\$ 196.00	+ 4.7% \$ 14,925	\$ 13,200	\$ 17,200	\$ 196.00	+ 4.7% \$ 13,200
\$ 11,463	\$ 16,463	\$ 252.25	+ 4.9% \$ 11,463	\$ 18,925	\$ 26,925	\$ 384.00	+ 4.9% \$ 18,925	\$ 17,200	\$ 25,200	\$ 384.00	+ 4.9% \$ 17,200
\$ 16,463	\$ 24,463	\$ 497.25	+ 4.9% \$ 16,463	\$ 26,925	\$ 38,925	\$ 776.00	+ 4.9% \$ 26,925	\$ 25,200	\$ 37,200	\$ 776.00	+ 4.9% \$ 25,200
\$ 24,463	\$ 35,963	\$ 889.25	+ 4.9% \$ 24,463	\$ 38,925	\$ 56,925	\$ 1,364.00	+ 4.9% \$ 38,925	\$ 37,200	\$ 55,200	\$ 1,364.00	+ 4.9% \$ 37,200
\$ 35,963	\$ 65,963	\$ 1,452.75	+ 4.9% \$ 35,963	\$ 56,925	\$ 106,925	\$ 2,246.00	+ 4.9% \$ 56,925	\$ 55,200	\$ 105,200	\$ 2,246.00	+ 4.9% \$ 55,200
\$ 65,963	\$ 108,463	\$ 2,922.75	+ 4.9% \$ 65,963	\$ 106,925	\$ 164,425	\$ 4,696.00	+ 4.9% \$ 106,925	\$ 105,200	\$ 162,700	\$ 4,696.00	+ 4.9% \$ 105,200
\$ 108,463	and over	\$ 5,005.25	+ 5.9% \$ 108,463	\$ 164,425	and over	\$ 7,513.50	+ 5.9% \$ 164,425	\$ 162,700	and over	\$ 7,513.50	+ 5.9% \$ 162,700

**New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding**  
 (For wages paid on or after January 1, 2023)

Table 7 - If the Payroll Period with Respect to an Employee is <b>ANNUAL</b>											
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>			
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:	
Not Over	\$ 6,925	\$0.00		Not Over	\$ 13,850	\$0.00		Not Over	\$ 10,400	\$0.00	
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -
\$ 6,925	\$ 12,425		1.7% \$ 6,925	\$ 13,850	\$ 21,850		1.7% \$ 13,850	\$ 10,400	\$ 18,400		1.7% \$ 10,400
\$ 12,425	\$ 17,925	\$ 93.50	+ 3.2% \$ 12,425	\$ 21,850	\$ 29,850	\$ 136.00	+ 3.2% \$ 21,850	\$ 18,400	\$ 26,400	\$ 136.00	+ 3.2% \$ 18,400
\$ 17,925	\$ 22,925	\$ 269.50	+ 4.7% \$ 17,925	\$ 29,850	\$ 37,850	\$ 392.00	+ 4.7% \$ 29,850	\$ 26,400	\$ 34,400	\$ 392.00	+ 4.7% \$ 26,400
\$ 22,925	\$ 32,925	\$ 504.50	+ 4.9% \$ 22,925	\$ 37,850	\$ 53,850	\$ 768.00	+ 4.9% \$ 37,850	\$ 34,400	\$ 50,400	\$ 768.00	+ 4.9% \$ 34,400
\$ 32,925	\$ 48,925	\$ 994.50	+ 4.9% \$ 32,925	\$ 53,850	\$ 77,850	\$ 1,552.00	+ 4.9% \$ 53,850	\$ 50,400	\$ 74,400	\$ 1,552.00	+ 4.9% \$ 50,400
\$ 48,925	\$ 71,925	\$ 1,778.50	+ 4.9% \$ 48,925	\$ 77,850	\$ 113,850	\$ 2,728.00	+ 4.9% \$ 77,850	\$ 74,400	\$ 110,400	\$ 2,728.00	+ 4.9% \$ 74,400
\$ 71,925	\$ 131,925	\$ 2,905.50	+ 4.9% \$ 71,925	\$ 113,850	\$ 213,850	\$ 4,492.00	+ 4.9% \$ 113,850	\$ 110,400	\$ 210,400	\$ 4,492.00	+ 4.9% \$ 110,400
\$ 131,925	\$ 216,925	\$ 5,845.50	+ 4.9% \$ 131,925	\$ 213,850	\$ 328,850	\$ 9,392.00	+ 4.9% \$ 213,850	\$ 210,400	\$ 325,400	\$ 9,392.00	+ 4.9% \$ 210,400
\$ 216,925	and over	\$ 10,010.50	+ 5.9% \$ 216,925	\$ 328,850	and over	\$ 15,027.00	+ 5.9% \$ 328,850	\$ 325,400	and over	\$ 15,027.00	+ 5.9% \$ 325,400

Table 8 - If the Payroll Period with Respect to an Employee is <b>DAILY or MISCELLANEOUS</b>											
<b>(a) SINGLE person</b>				<b>(b) MARRIED person</b>				<b>(c) HEAD of HOUSEHOLD person</b>			
If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:		If the amount of wages is:		The amount of state tax withheld shall be:	
Not Over	\$ 26.60	\$0.00		Not Over	\$ 53.30	\$0.00		Not Over	\$ 40.00	\$0.00	
Over:	But not over:		of excess over -	Over:	But not over:		of excess over -	Over:	But not over:		of excess over -
\$ 26.60	\$ 47.80		1.7% \$ 26.60	\$ 53.30	\$ 84.00		1.7% \$ 53.30	\$ 40.00	\$ 70.80		1.7% \$ 40.00
\$ 47.80	\$ 68.90	\$ 0.36	+ 3.2% \$ 47.80	\$ 84.00	\$ 114.80	\$ 0.52	+ 3.2% \$ 84.00	\$ 70.80	\$ 101.50	\$ 0.52	+ 3.2% \$ 70.80
\$ 68.90	\$ 88.20	\$ 1.04	+ 4.7% \$ 68.90	\$ 114.80	\$ 145.60	\$ 1.51	+ 4.7% \$ 114.80	\$ 101.50	\$ 132.30	\$ 1.51	+ 4.7% \$ 101.50
\$ 88.20	\$ 126.60	\$ 1.94	+ 4.9% \$ 88.20	\$ 145.60	\$ 207.10	\$ 2.95	+ 4.9% \$ 145.60	\$ 132.30	\$ 193.80	\$ 2.95	+ 4.9% \$ 132.30
\$ 126.60	\$ 188.20	\$ 3.83	+ 4.9% \$ 126.60	\$ 207.10	\$ 299.40	\$ 5.97	+ 4.9% \$ 207.10	\$ 193.80	\$ 286.20	\$ 5.97	+ 4.9% \$ 193.80
\$ 188.20	\$ 276.60	\$ 6.84	+ 4.9% \$ 188.20	\$ 299.40	\$ 437.90	\$ 10.49	+ 4.9% \$ 299.40	\$ 286.20	\$ 424.60	\$ 10.49	+ 4.9% \$ 286.20
\$ 276.60	\$ 507.40	\$ 11.18	+ 4.9% \$ 276.60	\$ 437.90	\$ 822.50	\$ 17.28	+ 4.9% \$ 437.90	\$ 424.60	\$ 809.20	\$ 17.28	+ 4.9% \$ 424.60
\$ 507.40	\$ 834.30	\$ 22.48	+ 4.9% \$ 507.40	\$ 822.50	\$ 1,264.80	\$ 36.12	+ 4.9% \$ 822.50	\$ 809.20	\$ 1,251.50	\$ 36.12	+ 4.9% \$ 809.20
\$ 834.30	and over	\$ 38.50	+ 5.9% \$ 834.30	\$ 1,264.80	and over	\$ 57.80	+ 5.9% \$ 1,264.80	\$ 1,251.50	and over	\$ 57.80	+ 5.9% \$ 1,251.50



## TAXPAYER INFORMATION

**General Information.** FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free of charge and available through all local tax offices and on the Taxation and Revenue Department's website at <http://www.tax.newmexico.gov/forms-publications.aspx>

**Regulations.** The Department establishes regulations to interpret and exemplify the various tax acts it administers. Current statutes with regulations can be located on the Departments website for free at <http://www.tax.newmexico.gov/statutes-with-regulations.aspx>. Specific regulations are also available at the State Records Center and Archives or on its web page at <http://www.srca.nm.gov/>

The Taxation and Revenue Department regulation book is available for purchase from the New Mexico Compilation Commission. Order regulation books directly from the New Mexico Compilation Commission at <https://www.nmcompcomm.us/>

**Rulings.** Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Department's rulings are compiled and available on free of charge at <http://www.tax.newmexico.gov/rulings.aspx>.

The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling.

**Public Decisions & Orders.** All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at <http://www.tax.newmexico.gov/tax-decisions-orders.aspx>.

*This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYI and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.*

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**FOR FURTHER ASSISTANCE**

Tax District Field Offices and the Department's call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, and forms. Information specific to your filing situation, payment plans and delinquent accounts.

**TAX DISTRICT FIELD OFFICES**

**ALBUQUERQUE**

10500 Copper Pointe Avenue NE  
Albuquerque, NM 87123

**SANTA FE**

Manuel Lujan Sr. Bldg.  
1200 S. St. Francis Dr.  
Santa Fe, NM 87504

**FARMINGTON**

3501 E. Main St., Suite N  
Farmington, NM 87499

**LAS CRUCES**

2540 S. El Paseo Bldg. #2  
Las Cruces, NM 88004

**ROSWELL**

400 Pennsylvania Ave., Suite 200  
Roswell, NM 8820

For forms and instructions visit the Department's web site at <http://www.tax.newmexico.gov>

**Call Center Number:  
1-866-285-2996**

**If faxing something to a tax district field office, please fax to:**

**Call Center Fax Number:  
1-505-841-6327**

**If mailing information to a tax district field office, please mail to:**

Taxation and Revenue Department  
P.O. Box 8485  
Albuquerque, NM 87198-8485

For additional contact information please visit the Department's website at <http://www.tax.newmexico.gov/contact-us.aspx>

*This information is as accurate as possible as of the date specified on the publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).*

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