

# Withholding Income Tax Tables And Employer Instructions

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**MISSISSIPPI DEPARTMENT OF REVENUE  
INCOME TAX BUREAU  
PO BOX 960  
JACKSON, MISSISSIPPI 39205-0960**

**[WWW.DOR.MS.GOV](http://WWW.DOR.MS.GOV)**

# SUMMARY

- **Employers filing 25 or more returns are required to electronically submit those to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).** You may be subject to penalties if you issue more than 25 returns and do not file as required. The penalty is \$25 for the first instance of non-compliance and \$500 for each additional instance.
- Bulk filing through the FSET program (Fed/State Employment Taxes) is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.
- W-2s must be submitted in Social Security Administration (SSA) format and must contain the “RS” record for state data. See SSA [Publication EFW2](#) for record formats and specifications.
- 1099s, W-2Gs, and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS [Publication 1220](#) for specifications and procedures.
- Employers filing less than 25 returns on paper must submit the Mississippi Annual Information Return, Form 89-140, with all W-2s and 1099’s.
- All employers, regardless of the number of returns, may utilize TAP to enter and submit returns securely to the DOR. If you have any questions about online filing or the system, please review TAP “frequently asked questions” at [www.dor.ms.gov](http://www.dor.ms.gov). You may also contact us at 601-923-7700.

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## Exemptions and Deductions Schedule

Filing Status	Exemption	Standard Deduction
Single	\$6,000	\$2,300
Head-of-Family (\$8,000 + \$1,500)	\$9,500	\$3,400
Married	\$12,000	\$4,600

## Income Tax Rates

Taxable Income (Tax Year 2024)	Tax Rate
First \$10,000	0%
Remaining balance (excess of \$10,000)	4.7%

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If you have any questions, contact Withholding Tax at the address below:

Withholding Tax  
Income & Franchise Tax Bureau  
Post Office Box 1033  
Jackson, MS 39215-1033  
601-923-7700

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Daily or Miscellaneous	9
Weekly	15
Bi-weekly	21
Semi-monthly	27

Monthly\_\_\_\_\_33

**Tables C - Married (Spouse Not Employed)**

Daily or Miscellaneous\_\_\_\_\_10

Weekly\_\_\_\_\_16

Bi-weekly\_\_\_\_\_22

Semi-monthly\_\_\_\_\_28

Monthly\_\_\_\_\_34

**Tables D - Married (Both Spouses Employed)**

Daily or Miscellaneous\_\_\_\_\_ 11,12,13

Weekly\_\_\_\_\_17,18,19

Bi-weekly\_\_\_\_\_23, 24, 25

Semi-monthly\_\_\_\_\_29, 30, 31

Monthly\_\_\_\_\_35, 36, 37

Withholding Tax Calendar\_\_\_\_\_38

# INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

## 1. INTRODUCTION

The Mississippi Income Tax Withholding Law of 1968 provides for the withholding of individual income tax from all employees whose salaries and wages are taxable to this state, regardless of whether they are residents, nonresidents, or nonresident aliens.

"Income tax withholding" is the method of collecting an existing income tax in installments and does not constitute an additional tax levy. The amount to be withheld under the withholding tables is based on existing rates, the standard deduction, and statutory exemptions.

The requirements to be met by employers with respect to withholding returns and remittances are outlined in the *Calendar of Employer's Duties* on page 38 (back page of this booklet).

Mississippi withholding procedures and policies follow very closely those of the Federal Government. The principal differences are explained in the following paragraphs.

## 2. WHO ARE EMPLOYERS

The term "employer" as defined in the Mississippi Income Tax Withholding Law, and as referred to in this booklet, includes:

(a) All persons, firms, corporations, associations, partnerships, joint ventures, trusts, and any other persons or organizations resident in this state or who maintain an office or place of business in this state, or who transact business in this state for whom one or more individuals perform services as an employee or as employees.

(b) Businesses that lease employees by a contract of employment with a leasing firm may be considered the employer for Mississippi withholding tax purposes. In such cases, payments to the leasing company may be attached for such withholding taxes upon default by the leasing firm. Firms that lease employees to businesses are required to maintain separate ledgers of account for these employees. These lease firms must furnish the Department of Revenue with an annual summary of wages paid, number of employees, and amounts withheld by location.

In addition, the commissioner requires firms that lease employees to businesses to give a cash bond or an approved surety bond in an amount sufficient to cover twice the estimated tax liability for a period of three (3) months. This bond is filed with the commissioner prior to beginning business in this state. Failure to comply with this provision will subject such person to penalties.

(c) The Federal Government, its agencies, and instrumentalities.

(d) The State of Mississippi, its agencies, and instrumentalities.

(e) All counties, cities, and towns.

For the purpose of withholding, the term "employer" includes any organization, which maybe exempt from corporate income tax and corporate franchise tax, including non-stock corporations organized and operated exclusively for non-profit purposes.

The act of compliance with any of the provisions of the Mississippi withholding statute by a nonresident employer shall not constitute an act in evidence of and shall not be deemed to

be evidence that such nonresident is doing business in this state.

## 3. EMPLOYER'S ACCOUNT NUMBER

Every employer subject to the requirements of withholding Mississippi income tax must make an application for and obtain a withholding account number from the Mississippi Department of Revenue. Applications for registration may be made online through Taxpayer Access Point (TAP) at [www.dor.ms.gov](http://www.dor.ms.gov) and clicking on the TAP icon. If you do not have internet access, applications for registration are available in any of the local offices of the Mississippi Department of Revenue or you may call the Registration Section at (601) 923-7700.

The Employer's Account Number should be kept in a permanent place and must be used on all correspondence with the Department of Revenue concerning withholding returns, annual information returns, etc... If an employer, through double registration or other reasons, receives two account numbers, he should notify the Department of Revenue.

An employer who acquires an existing activity which has employees, and there is no change in the activity, is not to use the monthly/quarterly return addressed to the previous owner but should notify the Department of Revenue. Employees of the acquired activity are to be included on the report of the acquiring employer from the first payroll subsequent to acquisition. A new identification number will be required where the entity changes as a result of the acquisition or merger, or other changes in the ownership of a business.

A Wage and Tax Statement is to be issued by each employer. Any special rulings by the United States Internal Revenue Service in this regard are not applicable to state procedures.

## 4. WHO ARE EMPLOYEES

An "employee" is an individual, whether resident, nonresident, or nonresident alien of this state, who performs any service in this state for wages. The term also includes any resident individual legally domiciled in this state who performs any service outside this state for wages. An employee is also any nonresident whose employment and post of duty is in Mississippi, but who may occasionally render services for the Mississippi employer at points outside the state. All officers of corporations and elected public officials (except public officials on a fee basis) are classified as employees. Where an employer-employee relationship exists, payments of wages are subject to withholding.

## 5. TREATMENT OF RESIDENTS AND NONRESIDENTS

(a) Nonresident employees, including seasonal or temporary employees, are subject to Mississippi withholding from any part of their wages received for services performed within Mississippi. If the nonresident's principal place of employment is outside Mississippi but the employee renders services partly within and without the state, only wages for services performed within this state are subject to withholding. The amount to be withheld shall be computed in the following manner:

(i) From the proper Mississippi withholding tax table determine the amount which would be withheld if the entire earnings were allocable to the State of Mississippi;

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(ii) Determine the ratio between the Mississippi earnings for the pay period and the total earnings for the pay period;

(iii) Apply the ratio obtained in step (ii) above to the amount determined in step (i) above and the result shall be the amount of Mississippi income tax to be withheld for the pay period.

(b) If the nonresident's principal place of employment is within Mississippi but the employee occasionally renders services outside the state, withholding of Mississippi income tax is required on total wages, unless withholding is required by the other state in which such temporary services are performed.

(c) Withholding is required from wages paid to residents of Mississippi for services performed by the resident in another state, unless withholding is required by the other state in which the services are performed.

(d) A Wage and Tax Statement or Federal Form W-2 must be filed for each resident or nonresident employee showing separately the wages earned in each state and showing separately the amount of tax withheld for Mississippi and for any other state, if any. The withholding of Mississippi tax does not in any way change the requirements for filing an individual income tax return.

## 6. EMPLOYEE'S ACCOUNT NUMBER

The employee's Social Security number must be shown on withholding statements furnished to the employee and should be used by the employer to identify an employee when corresponding with the Department of Revenue about such person.

## 7. WHAT ARE TAXABLE WAGES

The word "wages" means all remuneration, whether in cash or other form, with certain exceptions listed in section 8, paid to an employee for services performed for his employer. The word "wages" covers all types of employee compensation including salaries, fees, bonuses, and commissions, and includes early or excess distribution of retirement income under the Internal Revenue Code (Federal Form 5329). It is immaterial whether payments are based on the day, week, month, or year, or on a piecework or percentage plan. For treatment of wages paid to nonresident employees, see section 5.

## 8. INCOME PAYMENTS EXEMPT FROM WITHHOLDING

The following classes of income payments are exempt from withholding. (Although the recipients of such income are exempt from withholding, they, if required by the Mississippi income tax law, must file declaration of estimated individual income tax, an annual individual income tax return, and pay any tax due):

(a) For domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or

(b) For services performed by an employee in connection with farming activities; or

(c) For services not in the course of the employer's trade or business performed by an employee; or

(d) For services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry, or by a member of a religious order performing duties required by the order.

## 9. SUPPLEMENTAL WAGES

If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages was a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the method of withholding income depends in part, upon whether or not income tax has been withheld from the employee's regular wages and one of the following procedures will apply:

(a) If an employer has not withheld income tax from an employee's regular wages (as, for example, where the employee's withholding exemption exceeds his regular wages), the employer must add the supplemental wages to the regular wages paid within the same calendar year for the current or last preceding payroll period and withhold income tax as though the supplemental wages and regular wages were one payment.

(b) If the employer has withheld income tax from the employee's regular wages, he may add the supplemental wages to the regular wages paid the employee within the same calendar year for the current or last preceding payroll period, determine the income tax to be withheld as if the total amount was a single payment, subtract the tax already withheld from the regular wage payment, and withhold the remaining tax from the supplemental wage payment.

If the procedures set forth above result in substantial over withholding, the amount to be withheld may be computed at the percent corresponding to the highest tax bracket the employee is expected to reach on his annual state income tax return.

Vacation pay received for the time of absence is subject to withholding as though it were regular pay. Vacation pay received in addition to regular pay shall be subject to withholding as if it were a supplemental wage payment.

There is no exclusion in the Mississippi income tax law for payments made by the employer under wage continuation plans because of personal injuries or sickness of employees. Such payments must be included in wages of employees as shown on withholding statements and taken into account when tax is withheld.

## 10. TRANSIENT OR SEASONAL EMPLOYERS REQUIRED TO FILE MONTHLY WITHHOLDING REPORTS

The withholding statutes require that employers classified as "transient" or "seasonal" file monthly reports of tax withheld and remit to the Commissioner with the reports the amounts withheld for the preceding month.

"Seasonal employer" applies to, but is not limited to, an employer who operates only during certain periods of each year. Some examples are summer and beach resort hotels, concessions, etc.; cotton warehouses and produce markets hiring employees only during the marketing season; and summer camps.

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"Transient employers" are employers who are not residents of this state and who temporarily engage in any activity within the state for the production of income. The definition includes, but is not limited to, any nonresident employer engaging in any activity which as of any date cannot be reasonably expected to continue for a period of eighteen (18) consecutive months.

## 11. PAYROLL PERIOD

The payroll period is the period of service for which the employer ordinarily pays wages to an employee.

In the case of any employee who has no payroll period, the income tax to be withheld must be determined as if he were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (excluding Saturdays, Sundays, and holidays) in the period covered by the wage payment. If the wages are not related to a specific length of time (for example, commissions paid on completion of a sale), then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year; (b) the date employment commenced if during the same calendar year; or (c) January 1 of the same year.

## 12. WITHHOLDING EXEMPTION CERTIFICATES

Each employee is required to complete and furnish to his employer an Exemption Certificate (Form 89-350) indicating the amount of personal exemption to which he is entitled. A properly executed Exemption Certificate is the primary factor in determining the amount of tax, if any, to be withheld. **FEDERAL EXEMPTION CERTIFICATES WILL NOT SUPPLY THE PROPER INFORMATION FOR MISSISSIPPI WITHHOLDING PURPOSES.** In the event that the employee fails to file the Exemption Certificate, the employer, in computing the amounts to be withheld from the employee's wages, shall withhold based on zero exemption. Certificates should be secured from each new employee when hired.

Employees must file an amended Certificate, reducing the amount of personal exemption, within ten days, if the change in exemption status would increase the income tax to be withheld.

The personal and additional exemptions authorized by statute **FOR PAY PERIOD IN CALENDAR YEARS 2000 AND AFTER.**

- (a) Single individuals - \$6,000.00
- (b) Married individuals, Jointly - \$12,000.00
- (c) Head of family - \$9,500.00
- (d) Authorized dependents - \$1,500.00 each
- (e) Age 65 and over - taxpayer and/or spouse only - \$1,500.00
- (f) Blind - taxpayer and/or spouse only - \$1,500.00

In instances where taxpayer and spouse are both employed, the joint personal exemption of \$12,000.00 may be divided between them, in multiples of \$500.00, in any manner they choose so long as the total claimed by both spouses does

not exceed the total exemption of \$12,000.00. Married couples may divide the number of their dependents between them in any manner they choose. See instructions on the Employee's Withholding Exemption Certificate for additional information. A sample Employee's Withholding Exemption Certificate and instructions appears on page 7 of this booklet.

**WARNING FOR MARRIED RESIDENT INDIVIDUALS FILING SEPARATE RETURNS.** Mississippi law provides that married individuals electing to file separate returns must, on filing of such returns, divide the exemptions equally between the two spouses. If married individuals contemplate filing separate returns, they should equally divide the exemptions in completing the Employee Withholding Exemption Certificate as filed with their respective employers. Married individuals electing to file a joint or combined return may continue to divide the exemptions between them in any manner they choose.

## 13. COMPUTING WITHHOLDING OF MISSISSIPPI PERSONAL INCOME TAX

### (a) Tables A - Single Individuals.

Withholding tables for SINGLE INDIVIDUALS for the various payroll periods are on pages 8, 14, 20, 26, and 32 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 1 of the Employee's Withholding Exemption Certificate, use the withholding tables for Single Individuals, Tables A, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables A is zero for Single Individuals who fail to file an exemption certificate with their employer, or for Single Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$6,000.00, the amount of the single personal exemption. Subsequent exemption ranges are in multiples of \$1,500.00 for Single Individuals who are entitled to additional exemptions for age, blindness, or for dependents.

### (b) Tables B - Head-of-Family Individuals.

Withholding tables for HEAD-OF-FAMILY INDIVIDUALS for the various payroll periods are on pages 9, 15, 21, 27, and 33 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 3 of the Employee's Withholding Exemption Certificate, use the withholding tables for Head-of-Family Individuals, Tables B, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables B is zero for Head-of-Family Individuals who fail to file an exemption certificate with their employer, or for Head-of-Family Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$9,500.00, the amount of the Head-of-Family personal exemption **(with one dependent)**. Subsequent exemption ranges are in multiples of \$1,500.00 for Head-of-Family Individuals who are entitled to additional exemptions for age, blindness,

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or for each additional exemption for each dependent excluding the one which is required for Head-of-Family status.

(c) Tables C - Married Individuals (Spouse NOT Employed).  
Withholding tables for MARRIED (SPOUSE NOT EMPLOYED) for the various payroll periods are on pages 10, 16, 22, 28, and 34 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(a) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married (spouse not employed) Individuals, Tables C, in determining the amount, if any, to be withheld. (If the employee checks Line 2(b) on his Employee's Withholding Exemption Certificate, use Tables D for withholding). The first exemption range in Tables C is zero for individuals who fail to file an exemption certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$12,000.00, the amount of the married personal exemption. Subsequent exemption ranges are in multiples of \$1,500.00 for married (spouse not employed) individuals who are entitled to additional exemptions for age, blindness, or for dependents.

(d) Tables D - Married Individuals (Both Spouses Employed).  
Withholding tables for MARRIED INDIVIDUALS WHERE BOTH SPOUSES ARE EMPLOYED for the various payroll periods are on pages 11, 12, 13, 17, 18, 19, 23, 24, 25, 29, 30, 31, 35, 36, and 37 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(b) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married Individuals (both spouses employed), Tables D, in determining the amount, if any, to be withheld. (If employee checks Line 2(a) on his Employee Withholding Exemption Certificate, use Tables C for withholding.) Tables D are designed for married individuals where both taxpayer and spouse are employed, where both must file an Employee's Withholding Exemption Certificate with respective employers, and where taxpayer and spouse must make a division of the personal exemption and the additional exemptions authorized. Tables D contain allowances and adjustments for the joint married standard deduction that are not included in Tables C. In Tables D, the standard deduction is divided equally for both taxpayer and spouse. The first exemption range in Tables D is zero for individuals who fail to file an Employee's Withholding Exemption Certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. Subsequent exemption ranges are in multiples of \$500.00.

(e) IMPORTANT!

If an employee's wages exceed those listed in the applicable withholding table, compute the tax to be withheld as follows: multiply the excess amount by 5% and add the result to the largest figure listed under the appropriate exemption column for that employee.

This total is the amount to be withheld. This amount should be rounded to the nearest whole dollar.

(f) Additional or Voluntary Withholding.

An employee working for more than one employer and claiming his full exemption with each employer will usually owe additional income tax when he files his annual income tax return. This is also true of employees who have substantial income other than wages.

If an employee wishes to have more income tax withheld from his wages than his employer is required to withhold under the law, he and his employer may enter into an agreement under which an additional amount can be withheld. An employer may not withhold less than the amount required under law, even though the employee's ultimate tax liability will be less than the amount required to be withheld. Voluntary withholding is also authorized and extended to types of income, which are not subject to mandatory withholding. Thus, by written request, agricultural employees, household workers, Mississippi residents working in another state where the employer is not legally required to withhold Mississippi income tax, etc., may choose, where their employers agree, to have income tax withheld from their wages.

By withholding in accordance with the tables, the employer will have complied with the law in the matter of deducting the proper amount from the employee's wages.

The Commissioner may, upon request, authorize employers to use some other method of determining the amounts to be withheld, provided that the amounts will reasonably approximate the correct withholding from their employees. Any employer who feels that the use of tables is impracticable or constitutes an unreasonable requirement, may apply in writing to the Commissioner setting forth in detail the method he desires to use together with reason why the tables do not fit his situation.

(g) Withholding Not Required.

No withholding is required on tax-exempt non-taxable retirement income.

### 14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

The Mississippi Department of Revenue will determine the filing frequency of the employer. Employers should report according to the filing frequency as instructed by the Mississippi Department of Revenue. A return must be filed for every filing period even if no tax is due. Electronic reporting through Taxpayer Access Point (TAP) is mandatory for employers submitting 25 or more W-2s or 1099s.

All employers, regardless of the number of W-2s or 1099s, are encouraged to utilize TAP. To access TAP, go to our website at [www.dor.ms.gov](http://www.dor.ms.gov).

For paper filers (less than 25 W-2s or 1099s) who do not have internet access, you should use the preaddressed coupons, Form 89-105, that will be mailed by the Department of Revenue. If the coupons are lost or not received, please notify the Department of Revenue and replacement forms will



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be immediately mailed. Should it be necessary to submit withholding tax without a preaddressed coupon, the employer's name, current mailing address, account number and the period covered by the remittance must appear on the furnished blank return.

The last monthly or quarterly return for any employer who ceases to do business or who ceases to be subject to the requirements of withholding shall be marked "Final Return".

### 15. CORRECTING MISTAKES- AMENDED RETURNS

If an incorrect amount of income tax withholding is paid to the Department of Revenue, an amended return must be filed and any difference paid. A taxpayer can amend their return on TAP or mark the amended check box on the paper return.

### 16. PAYMENT OF INCOME TAX WITHHELD

After the close of each calendar month or quarter, every employer must remit the full amount of the Mississippi income tax withheld with his monthly/quarterly return to the Mississippi Department of Revenue. See the *Calendar of Employer's Duties* on page 38 (back page of this booklet) for the due date of returns.

The amount of income tax withheld by an employer is by law deemed to be held in trust for the State of Mississippi.

Penalties: A penalty of the amount due is imposed for failure to withhold, late filing of the monthly/quarterly report and/or payment of the income tax. The standard penalty rate is 10%. The withholding statutes provide criminal penalties for willful failure to or refusal to withhold, make returns, and/or remit the amounts due to be withheld.

Interest: Interest at the rate of ½% per month accrues on all delinquent tax.

Personal Liability of Employers: Any employer who fails to withhold or to pay to the Commissioner any sums required to be withheld shall be personally and individually liable for such amounts, and the Commissioner is required to assess the same against the employer, together with interest and penalty.

### C. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

Provision is made in the Single Individuals payroll tables (Tables A) for claiming personal and additional exemptions up to \$18,000.00.

Provision is made in the Head-of-Family Individuals payroll tables (Tables B) for claiming personal and additional exemptions up to \$23,000.00.

Provision is made in the Married Individuals (spouse not employed) payroll tables (Tables C) for claiming personal and additional exemptions up to \$25,500.00.

Provision is made in the Married Individuals (both spouses employed) payroll tables (Tables D) for claiming personal and additional exemptions up to \$25,000.00.

For an employee whose personal and additional exemption claimed exceed the amount in the appropriate tables (Tables A, B, C, or D), the employee's income should be annualized (gross pay for the pay period multiplied by the number of pay periods in the calendar year), subtract the personal and additional exemptions claimed by the employee on his exemption certificate plus the standard deduction of \$2,300.00 for single individuals, \$3,400.00 for head-of-family individuals, \$4,600.00 for married individuals (spouse not employed), or \$2,300.00 for married individuals (both spouses employed), computing the tax and dividing the result by the number of payroll periods of the year. The result will be the amount to be withheld for each payroll period.

### 18. RECEIPTS FOR EMPLOYEES

By January 31st of each year, employers must give to each employee two copies of the Mississippi *Wage and Tax Statement* showing total wages and the amount, if any, of the Mississippi income tax withheld for the preceding calendar year. Employers may use the Federal Form W-2 combination packet containing federal and state withholding forms or a purchased combination packet of federal and state forms.

A *Wage and Tax Statement* must be furnished to each terminated employee within thirty (30) days of the date of termination.

If it becomes necessary to correct a *Wage and Withholding Tax Statement* after it has been given to an employee, a corrected statement must be issued to the employee if there is a change in Mississippi withholding. The corrected statement must also be submitted to the Department of Revenue in the same format as the original statements were submitted.

If there is an adjustment due the employer on the corrected statement (where he is required to refund to the employee), corrected statements should be clearly marked "Corrected by Employer". The statement given initially to the employee must be transmitted to the Department of Revenue with a letter describing the adjustments.

If a *Wage and Tax Statement* is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished by the employer.

### 19. ANNUAL INFORMATION RETURN

An Annual Information Return, Form 89-140, must be filed with each return type submitted on paper (less than 25). Review instructions on page 38 and on the Form 89-140 for the due dates. If the date falls on a weekend, the due date is the following Monday.

Failure to file the Annual Information Return will result in a minimum penalty of \$250.00.

Employers operating on a fiscal-year basis must file monthly/quarterly reports, an annual information return (only if paper filing less than 25) and withholding statements on a calendar-year basis.

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## 20. ELECTRONIC REPORTING

By January 1st of each year, the reporting requirements are reviewed and may be updated. As of January 1, 2013, the requirements below should be followed until superseded. Please check our webpage for any updates before relying on these requirements.

Taxpayer Access Point (TAP) is required to be used to file Mississippi wage statements and/or information returns with the Mississippi Department of Revenue if **ANY** of the following conditions apply:

1. Taxpayer is required to file wage statements, W-2Gs or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements,
2. Employer filing 25 or more W-2s,
3. Taxpayer has 25 or more 1099s to be submitted,
4. Taxpayer used a single payroll service provider for the entire calendar year,
5. An employee leasing company provided personnel to any business within Mississippi.

Check our website for uploading of the various types of W-2s and 1099s.

Electronic format for W-2 information must be in accordance with the Social Security Administration, Office of Systems Requirements and EFW2. The "RS" record must be used for reporting state information.

The layout for the W-2Gs and various 1099s will be the same as described in the Federal Publication 1220. For more information concerning 1099s, see the section INFORMATION AT SOURCE REPORTS.

You may be subject to penalties if you do not file as required. The penalty for not filing required wage statements is \$25 per statement. The penalty for not filing electronically as required is \$25 for the first instance of non-compliance and \$500 for each additional instance.

Those who are not required above to file electronically are encouraged to do so, instead of filing paper forms. To access TAP and submit returns electronically, visit our website at [www.dor.ms.gov](http://www.dor.ms.gov).

**Check our website for current year instructions concerning electronic filing.** The submitting of wage and tax data to the State of Mississippi electronically does not relieve the employer of furnishing adequate copies of Federal Forms W-2s to its employees and 1099s to whom monies were paid during the year. Wage and tax data are due to employees by January 31st of each year.

The State of Mississippi participates in the Combined Federal/State Reporting Program. 1099s from which Mississippi tax was withheld must be reported directly to the Department of Revenue. For reporting to Mississippi on the Combined Program, you may furnish a copy of the federal consent form.

## 21. INFORMATION AT SOURCE REPORTS

Information at source reports on interest, rents, premiums, annuities, dividends, remunerations, emoluments, etc. other than salaries or wages are required to be reported on Federal Form 1099 no later than February 28th of the following year. The various Federal Forms 1099 will be acceptable to the extent that an information return is required under Mississippi law. The reporting of 1099 information is required if payments exceed \$600.00.

Federal Form 1099 is not to be used by an employer actively registered for withholding to report salaries or wages of any type. The registered employer will use Wage and Tax Statement Federal Form W-2 to report all salaries and wages, even though no withholding is required with respect to certain employees. Likewise, inactive employers or employers not registered for withholding (due to non-liability for withholding) may use Wage and Tax Statements Form W-2 for reporting information at source where required by statute (wages in excess of \$3,000).

## 22. RECORDS TO BE KEPT

Every employer subject to the requirements of withholding income tax described in this booklet and as provided by statute is required to keep all pertinent records available for inspection by agents of the Mississippi Department of Revenue for a period of at least three (3) years after the date of the filing of the annual information return or payment of income tax for the final month or quarter of the year, whichever is later.



# MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name \_\_\_\_\_ SSN \_\_\_\_\_

Employee's Residence \_\_\_\_\_

Number and Street                      City or Town                      State                      Zip Code

		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION			
		Marital Status	Personal Exemption Allowed	Amount Claimed	
<b>EMPLOYEE:</b> File this form with your employer. Otherwise, you must withhold Mississippi income tax from the full amount of your wages.	1. Single	<input type="checkbox"/> Enter \$6,000 as exemption . . . . ▶		\$	
	2. Marital Status (Check One)	(a)	<input type="checkbox"/> Spouse <b>NOT</b> employed: Enter \$12,000 ▶	\$	
		(b)	<input type="checkbox"/> Spouse <b>IS</b> employed: Enter that part of \$12,000 claimed by you in multiples of \$500. See instructions 2(b) below. ▶	\$	
	3. Head of Family	<input type="checkbox"/> Enter \$9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c) and 2(d) below . . . . . ▶		\$	
<b>EMPLOYER:</b> Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised.	4. Dependents	Number Claimed	You may claim \$1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. * A head of family may claim \$1,500 for each dependent excluding the one which qualifies you as head of family. Multiply number of dependents claimed by you by \$1,500. Enter amount claimed... ▶	\$	
	5. Age and blindness	• Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single • Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Multiply the number of blocks checked by \$1,500. Enter the amount claimed . . . . . ▶ * Note: No exemption allowed for age or blindness for dependents.		\$	
	6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5... ▶				\$
	7. Additional dollar amount of withholding per pay period if agreed to by your employer . . . . . ▶				\$
	8. If you meet the conditions set forth under the Service Member Civil Relief, as amended by the Military Spouses Residency Relief Act, and have no Mississippi tax liability, write "Exempt" on Line 8. You must attach a copy of the Federal Form DD-2058 and a copy of your Military Spouse ID Card to this form so your employer can validate the exemption claim.. ▶				_____

I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## INSTRUCTIONS

1. **The personal exemptions allowed:**

(a) Single Individuals	\$6,000	(d) Dependents	\$1,500
(b) Married Individuals (Jointly)	\$12,000	(e) Age 65 and Over	\$1,500
(c) Head of family	\$9,500	(f) Blindness	\$1,500
  2. **Claiming personal exemptions:**
    - (a) Single Individuals enter \$6,000 on Line 1.
    - (b) **Married individuals are allowed a joint exemption of \$12,000.**  
 If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).
    - (c) **Head of Family**  
 A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).
    - (d) **An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer.** A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but **should not** include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.
    - (e) **An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the age of 65 before the close of the taxable year.** No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.
    - (f) **An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are blind.** No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by \$1,500 and enter amount of exemption claimed.
  3. **Total Exemption Claimed:**  
 Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.
  4. **A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.**
  5. **PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.**
  6. **IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENEFIT OF EXEMPTION.**
- To comply with the Military Spouse Residency Relief Act (PL111-97) signed on November 11, 2009.

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:														
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000					
The amount of tax to be withheld is:														Multiply the amount in this table by the number of days in the period.				
58	60	1																
60	62	1																
62	64	1																
64	66	1																
66	68	1																
68	70	1																
70	72	1																
72	74	1																
74	76	1																
76	78	1																
78	80	1																
80	82	2	1															
82	84	2	1															
84	86	2	1															
86	88	2	1	1														
88	90	2	1	1														
90	92	2	1	1														
92	94	2	1	1	1													
94	96	2	1	1	1													
96	98	2	1	1	1	1												
98	100	2	1	1	1	1	1											
100	102	3	1	1	1	1	1											
102	104	3	2	1	1	1	1											
104	106	3	2	1	1	1	1	1										
106	108	3	2	1	1	1	1	1										
108	110	3	2	1	1	1	1	1										
110	112	3	2	2	1	1	1	1	1									
112	114	3	2	2	1	1	1	1	1									
114	116	3	2	2	2	1	1	1	1									
116	118	3	2	2	2	1	1	1	1	1								
118	120	3	2	2	2	1	1	1	1	1								
120	122	3	2	2	2	2	1	1	1	1								
122	124	4	2	2	2	2	1	1	1	1	1							
124	126	4	3	2	2	2	1	1	1	1	1							
126	128	4	3	2	2	2	2	1	1	1	1							
128	130	4	3	2	2	2	2	1	1	1	1	1						
130	132	4	3	3	2	2	2	1	1	1	1	1	1					
132	134	4	3	3	2	2	2	2	1	1	1	1	1					
134	136	4	3	3	2	2	2	2	1	1	1	1	1					
136	138	4	3	3	3	2	2	2	2	1	1	1	1					
138	140	4	3	3	3	2	2	2	2	1	1	1	1					
140	142	4	3	3	3	3	2	2	2	2	1	1	1					
142	144	4	3	3	3	3	2	2	2	2	2	1	1					
144	146	5	4	3	3	3	2	2	2	2	2	1	1					
146	148	5	4	3	3	3	3	2	2	2	2	1	1					
148	150	5	4	3	3	3	3	2	2	2	2	2	2					
150	152	5	4	4	3	3	3	2	2	2	2	2	2					
152	154	5	4	4	3	3	3	3	2	2	2	2	2					
154	156	5	4	4	3	3	3	3	2	2	2	2	2					
156	158	5	4	4	4	3	3	3	2	2	2	2	2					
158	160	5	4	4	4	3	3	3	3	2	2	2	2					
160	162	5	4	4	4	3	3	3	3	2	2	2	2					
162	164	5	4	4	4	4	3	3	3	2	2	2	2					
164	166	6	4	4	4	4	3	3	3	3	2	2	2					
166	168	6	5	4	4	4	3	3	3	3	2	2	2					
168	170	6	5	4	4	4	4	3	3	3	3	2	2					
170	172	6	5	4	4	4	4	3	3	3	3	3	3					
172	174	6	5	5	4	4	4	3	3	3	3	3	3					
174	176	6	5	5	4	4	4	4	3	3	3	3	3					
176	178	6	5	5	4	4	4	4	3	3	3	3	3					
178	180	6	5	5	5	4	4	4	3	3	3	3	3					
180	182	6	5	5	5	4	4	4	4	3	3	3	3					
182	184	6	5	5	5	4	4	4	4	4	3	3	3					
184	186	6	5	5	5	5	4	4	4	4	3	3	3					
186	188	7	5	5	5	5	4	4	4	4	4	3	3					
188	190	7	6	5	5	5	4	4	4	4	4	4	3					
190	192	7	6	5	5	5	5	4	4	4	4	4	4					
192	194	7	6	5	5	5	5	4	4	4	4	4	4					
194	196	7	6	6	5	5	5	5	4	4	4	4	4					
196	198	7	6	6	5	5	5	5	4	4	4	4	4					
198	200	7	6	6	6	5	5	5	4	4	4	4	4					
200	202	7	6	6	6	5	5	5	5	4	4	4	4					
202	204	7	6	6	6	5	5	5	5	4	4	4	4					
204	206	7	6	6	6	6	5	5	5	4	4	4	4					

**DAILY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																					
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000											
The amount of tax to be withheld is:																							
62	64	1																					
64	66	1																					
66	68	1																					
68	70	1																					
70	72	1																					
72	74	1																					
74	76	1																					
76	78	1																					
78	80	1																					
80	82	1																					
82	84	1																					
84	86	2																					
86	88	2																					
88	90	2																					
90	92	2																					
92	94	2																					
94	96	2																					
96	98	2																					
98	100	2	1																				
100	102	2	1																				
102	104	2	1																				
104	106	3	1	1																			
106	108	3	1	1																			
108	110	3	1	1																			
110	112	3	1	1	1																		
112	114	3	1	1	1																		
114	116	3	1	1	1																		
116	118	3	1	1	1	1																	
118	120	3	1	1	1	1	1																
120	122	3	2	1	1	1	1																
122	124	3	2	1	1	1	1	1															
124	126	3	2	1	1	1	1	1	1														
126	128	4	2	2	1	1	1	1	1														
128	130	4	2	2	1	1	1	1	1	1													
130	132	4	2	2	1	1	1	1	1	1													
132	134	4	2	2	2	1	1	1	1	1													
134	136	4	2	2	2	1	1	1	1	1	1												
136	138	4	2	2	2	1	1	1	1	1	1												
138	140	4	2	2	2	2	1	1	1	1	1												
140	142	4	2	2	2	2	1	1	1	1	1	1											
142	144	4	3	2	2	2	1	1	1	1	1	1											
144	146	4	3	2	2	2	2	1	1	1	1	1	1										
146	148	4	3	3	2	2	2	1	1	1	1	1	1										
148	150	5	3	3	2	2	2	2	1	1	1	1	1										
150	152	5	3	3	2	2	2	2	1	1	1	1	1	1									
152	154	5	3	3	3	2	2	2	1	1	1	1	1	1									
154	156	5	3	3	3	2	2	2	2	1	1	1	1	1									
156	158	5	3	3	3	2	2	2	2	1	1	1	1	1									
158	160	5	3	3	3	3	2	2	2	1	1	1	1	1									
160	162	5	3	3	3	3	2	2	2	2	1	1	1	1									
162	164	5	4	3	3	3	2	2	2	2	1	1	1	1									
164	166	5	4	3	3	3	3	2	2	2	2	1	1	1									
166	168	5	4	3	3	3	3	2	2	2	2	2	1	1									
168	170	6	4	4	3	3	3	2	2	2	2	2	2	1									
170	172	6	4	4	3	3	3	3	2	2	2	2	2	1									
172	174	6	4	4	3	3	3	3	2	2	2	2	2	2									
174	176	6	4	4	4	3	3	3	2	2	2	2	2	2									
176	178	6	4	4	4	3	3	3	3	2	2	2	2	2									
178	180	6	4	4	4	3	3	3	3	2	2	2	2	2									
180	182	6	4	4	4	4	3	3	3	2	2	2	2	2									
182	184	6	4	4	4	4	3	3	3	3	2	2	2	2									
184	186	6	5	4	4	4	3	3	3	3	2	2	2	2									
186	188	6	5	4	4	4	4	3	3	3	3	2	2	2									
188	190	6	5	4	4	4	4	3	3	3	3	3	2	2									
190	192	7	5	5	4	4	4	3	3	3	3	3	2	2									
192	194	7	5	5	4	4	4	4	3	3	3	3	2	2									
194	196	7	5	5	4	4	4	4	3	3	3	3	3	3									
196	198	7	5	5	5	4	4	4	3	3	3	3	3	3									
198	200	7	5	5	5	4	4	4	4	3	3	3	3	3									
200	202	7	5	5	5	4	4	4	4	3	3	3	3	3									
202	204	7	5	5	5	5	4	4	4	4	3	3	3	3									
204	206	7	5	5	5	5	4	4	4	4	3	3	3	3									
206	208	7	6	5	5	5	5	4	4	4	4	3	3	3									
208	210	7	6	5	5	5	5	5	4	4	4	4	4	3									

Multiply the amount in this table by the number of days in the period.

**DAILY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																	
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500							
The amount of tax to be withheld is:																			
66	68	1																	
68	70	1																	
70	72	1																	
72	74	1																	
74	76	1																	
76	78	1																	
78	80	1																	
80	82	1																	
82	84	1																	
84	86	1																	
86	88	1																	
88	90	2																	
90	92	2																	
92	94	2																	
94	96	2																	
96	98	2																	
98	100	2																	
100	102	2																	
102	104	2																	
104	106	2																	
106	108	2																	
108	110	2																	
110	112	3																	
112	114	3	1																
114	116	3	1																
116	118	3	1																
118	120	3	1	1															
120	122	3	1	1															
122	124	3	1	1															
124	126	3	1	1	1														
126	128	3	1	1	1														
128	130	3	1	1	1														
130	132	4	1	1	1	1													
132	134	4	1	1	1	1													
134	136	4	2	1	1	1													
136	138	4	2	1	1	1	1												
138	140	4	2	1	1	1	1												
140	142	4	2	2	1	1	1												
142	144	4	2	2	1	1	1	1											
144	146	4	2	2	1	1	1	1	1										
146	148	4	2	2	2	1	1	1	1										
148	150	4	2	2	2	1	1	1	1	1									
150	152	4	2	2	2	1	1	1	1	1									
152	154	5	2	2	2	2	1	1	1	1									
154	156	5	2	2	2	2	1	1	1	1	1								
156	158	5	3	2	2	2	1	1	1	1	1								
158	160	5	3	2	2	2	2	1	1	1	1								
160	162	5	3	2	2	2	2	1	1	1	1	1							
162	164	5	3	3	2	2	2	1	1	1	1	1							
164	166	5	3	3	2	2	2	2	1	1	1	1	1						
166	168	5	3	3	3	2	2	2	2	1	1	1	1						
168	170	5	3	3	3	2	2	2	2	2	1	1	1						
170	172	5	3	3	3	2	2	2	2	2	1	1	1						
172	174	5	3	3	3	3	2	2	2	2	1	1	1						
174	176	6	3	3	3	3	2	2	2	2	2	1	1						
176	178	6	4	3	3	3	2	2	2	2	2	1	1						
178	180	6	4	3	3	3	3	2	2	2	2	1	1						
180	182	6	4	3	3	3	3	2	2	2	2	2	1						
182	184	6	4	3	3	3	3	2	2	2	2	2	1						
184	186	6	4	4	3	3	3	3	2	2	2	2	1						
186	188	6	4	4	3	3	3	3	2	2	2	2	2						
188	190	6	4	4	4	3	3	3	2	2	2	2	2						
190	192	6	4	4	4	3	3	3	2	2	2	2	2						
192	194	6	4	4	4	3	3	3	2	2	2	2	2						
194	196	7	4	4	4	4	3	3	3	2	2	2	2						
196	198	7	4	4	4	4	3	3	3	3	2	2	2						
198	200	7	5	4	4	4	3	3	3	3	2	2	2						
200	202	7	5	4	4	4	4	3	3	3	2	2	2						
202	204	7	5	4	4	4	4	3	3	3	3	2	2						
204	206	7	5	5	4	4	4	3	3	3	3	2	2						
206	208	7	5	5	4	4	4	4	3	3	3	3	2						
208	210	7	5	5	4	4	4	4	3	3	3	3	3						
210	212	7	5	5	5	4	4	4	3	3	3	3	3						
212	214	7	5	5	5	4	4	4	4	3	3	3	3						

Multiply the amount in this table by the number of days in the period.

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
The amount of tax to be withheld is:																		
66	68	1																
68	70	1	1															
70	72	1	1	1														
72	74	1	1	1	1													
74	76	1	1	1	1	1												
76	78	1	1	1	1	1	1											
78	80	1	1	1	1	1	1	1										
80	82	1	1	1	1	1	1	1	1									
82	84	1	1	1	1	1	1	1	1	1								
84	86	1	1	1	1	1	1	1	1	1	1							
86	88	1	1	1	1	1	1	1	1	1	1	1						
88	90	2	1	1	1	1	1	1	1	1	1	1	1					
90	92	2	2	1	1	1	1	1	1	1	1	1	1	1				
92	94	2	2	2	1	1	1	1	1	1	1	1	1	1	1			
94	96	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1		
96	98	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	
98	100	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
100	102	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
102	104	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
104	106	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
106	108	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
108	110	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
110	112	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
112	114	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
114	116	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
116	118	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
118	120	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
120	122	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
122	124	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
124	126	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
126	128	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
128	130	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
130	132	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
132	134	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
134	136	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
136	138	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
138	140	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
140	142	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
142	144	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
144	146	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
146	148	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
148	150	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
150	152	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
152	154	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
154	156	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
156	158	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
158	160	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3
160	162	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
162	164	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
164	166	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
166	168	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
168	170	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
170	172	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
172	174	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
174	176	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
176	178	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
178	180	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
180	182	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
182	184	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
184	186	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	4
186	188	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	4
188	190	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	4
190	192	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	4
192	194	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	4
194	196	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	4
196	198	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	4
198	200	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	4
200	202	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	4
202	204	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	4
204	206	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	4

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
The amount of tax to be withheld is:																		
98	100																	
100	102	1																
102	104	1	1															
104	106	1	1	1														
106	108	1	1	1	1													
108	110	1	1	1	1	1												
110	112	1	1	1	1	1	1											
112	114	1	1	1	1	1	1	1										
114	116	1	1	1	1	1	1	1	1									
116	118	1	1	1	1	1	1	1	1	1								
118	120	1	1	1	1	1	1	1	1	1	1							
120	122	2	1	1	1	1	1	1	1	1	1	1						
122	124	2	2	1	1	1	1	1	1	1	1	1	1					
124	126	2	2	2	1	1	1	1	1	1	1	1	1	1				
126	128	2	2	2	2	1	1	1	1	1	1	1	1	1	1			
128	130	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1		
130	132	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	
132	134	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
134	136	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
136	138	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
138	140	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
140	142	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
142	144	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
144	146	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
146	148	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
148	150	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
150	152	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2
152	154	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
154	156	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
156	158	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
158	160	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
160	162	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
162	164	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
164	166	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
166	168	4	4	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2
168	170	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	2
170	172	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
172	174	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
174	176	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
176	178	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
178	180	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
180	182	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
182	184	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
184	186	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
186	188	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
188	190	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
190	192	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3
192	194	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
194	196	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
196	198	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
198	200	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
200	202	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
202	204	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
204	206	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
206	208	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
208	210	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4
210	212	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4
212	214	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4
214	216	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
216	218	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
218	220	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
220	222	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
222	224	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
224	226	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
226	228	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
228	230	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
230	232	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
232	234	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
234	236	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
236	238	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5



DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
130	132																
132	134	1															
134	136	1	1														
136	138	1	1	1													
138	140	1	1	1	1												
140	142	1	1	1	1	1											
142	144	1	1	1	1	1	1										
144	146	1	1	1	1	1	1	1									
146	148	1	1	1	1	1	1	1	1								
148	150	1	1	1	1	1	1	1	1	1							
150	152	1	1	1	1	1	1	1	1	1	1						
152	154	1	1	1	1	1	1	1	1	1	1	1					
154	156	2	1	1	1	1	1	1	1	1	1	1	1				
156	158	2	2	1	1	1	1	1	1	1	1	1	1	1			
158	160	2	2	2	1	1	1	1	1	1	1	1	1	1	1		
160	162	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
162	164	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
164	166	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
166	168	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
168	170	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
170	172	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
172	174	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
174	176	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
176	178	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
178	180	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
180	182	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
182	184	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
184	186	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
186	188	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
188	190	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
190	192	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
192	194	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
194	196	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
196	198	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
198	200	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
200	202	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
202	204	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
204	206	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
206	208	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
208	210	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
210	212	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
212	214	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
214	216	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
216	218	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
218	220	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
220	222	5	5	4	4	4	4	4	4	4	4	4	4	4	4	3	3
222	224	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	3
224	226	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
226	228	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
228	230	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
230	232	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
232	234	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
234	236	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
236	238	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
238	240	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4
240	242	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4
242	244	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4
244	246	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
246	248	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
248	250	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
250	252	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
252	254	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
254	256	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
256	258	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
258	260	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
260	262	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5
262	264	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5
264	266	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5
266	268	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5
268	270	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000				
The amount of tax to be withheld is:																	
240	250																
250	260	1															
260	270	1															
270	280	2															
280	290	2															
290	300	3															
300	310	3															
310	320	4															
320	330	4															
330	340	5															
340	350	5															
350	360	6															
360	370	6	1														
370	380	7	1														
380	390	7	2														
390	400	7	2	1													
400	410	8	3	1													
410	420	8	3	2													
420	430	9	3	2	1												
430	440	9	4	3	1												
440	450	10	4	3	2												
450	460	10	5	3	2	1											
460	470	11	5	4	3	1											
470	480	11	6	4	3	2											
480	490	12	6	5	4	2	1										
490	500	12	7	5	4	3	1										
500	510	13	7	6	4	3	2										
510	520	13	8	6	5	4	2	1									
520	530	14	8	7	5	4	3	1									
530	540	14	9	7	6	5	3	2									
540	550	15	9	8	6	5	4	2	1								
550	560	15	10	8	7	5	4	3	1								
560	570	15	10	9	7	6	5	3	2	1							
570	580	16	10	9	8	6	5	4	2	1							
580	590	16	11	10	8	7	6	4	3	1							
590	600	17	11	10	9	7	6	5	3	2	1						
600	610	17	12	11	9	8	6	5	4	2	1						
610	620	18	12	11	10	8	7	6	4	3	2						
620	630	18	13	11	10	9	7	6	5	3	2						
630	640	19	13	12	11	9	8	7	5	4	2						
640	650	19	14	12	11	10	8	7	6	4	3						
650	660	20	14	13	12	10	9	7	6	5	3						
660	670	20	15	13	12	11	9	8	7	5	4						
670	680	21	15	14	12	11	10	8	7	6	4						
680	690	21	16	14	13	12	10	9	8	6	5						
690	700	22	16	15	13	12	11	9	8	7	5						
700	710	22	17	15	14	13	11	10	8	7	6						
710	720	22	17	16	14	13	12	10	9	8	6						
720	730	23	18	16	15	13	12	11	9	8	7						
730	740	23	18	17	15	14	13	11	10	9	7						
740	750	24	18	17	16	14	13	12	10	9	8						
750	760	24	19	18	16	15	14	12	11	9	8						
760	770	25	19	18	17	15	14	13	11	10	9						
770	780	25	20	19	17	16	14	13	12	10	9						
780	790	26	20	19	18	16	15	14	12	11	10						
790	800	26	21	19	18	17	15	14	13	11	10						
800	810	27	21	20	19	17	16	15	13	12	10						
810	820	27	22	20	19	18	16	15	14	12	11						
820	830	28	22	21	20	18	17	15	14	13	11						
830	840	28	23	21	20	19	17	16	15	13	12						
840	850	29	23	22	20	19	18	16	15	14	12						
850	860	29	24	22	21	20	18	17	16	14	13						
860	870	30	24	23	21	20	19	17	16	15	13						
870	880	30	25	23	22	21	19	18	16	15	14						
880	890	30	25	24	22	21	20	18	17	16	14						
890	900	31	26	24	23	21	20	19	17	16	15						
900	910	31	26	25	23	22	21	19	18	17	15						
910	920	32	26	25	24	22	21	20	18	17	16						
920	930	32	27	26	24	23	22	20	19	17	16						
930	940	33	27	26	25	23	22	21	19	18	17						
940	950	33	28	27	25	24	22	21	20	18	17						
950	960	34	28	27	26	24	23	22	20	19	18						

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000			
The amount of tax to be withheld is:															
260	270														
270	280	1													
280	290	1													
290	300	2													
300	310	2													
310	320	3													
320	330	3													
330	340	4													
340	350	4													
350	360	5													
360	370	5													
370	380	6													
380	390	6													
390	400	6													
400	410	7													
410	420	7													
420	430	8													
430	440	8													
440	450	9													
450	460	9	1												
460	470	10	1												
470	480	10	2												
480	490	11	2	1											
490	500	11	3	1											
500	510	12	3	2											
510	520	12	4	2	1										
520	530	13	4	3	1										
530	540	13	4	3	2										
540	550	14	5	4	2	1									
550	560	14	5	4	3	1									
560	570	14	6	5	3	2									
570	580	15	6	5	4	2	1								
580	590	15	7	5	4	3	1								
590	600	16	7	6	5	3	2								
600	610	16	8	6	5	4	2	1							
610	620	17	8	7	6	4	3	1							
620	630	17	9	7	6	5	3	2	1						
630	640	18	9	8	6	5	4	2	1						
640	650	18	10	8	7	6	4	3	1						
650	660	19	10	9	7	6	5	3	2	1					
660	670	19	11	9	8	6	5	4	2	1					
670	680	20	11	10	8	7	6	4	3	2					
680	690	20	12	10	9	7	6	5	3	2	1				
690	700	21	12	11	9	8	7	5	4	2	1				
700	710	21	12	11	10	8	7	6	4	3	2				
710	720	22	13	12	10	9	7	6	5	3	2	1			
720	730	22	13	12	11	9	8	7	5	4	3	1			
730	740	22	14	13	11	10	8	7	6	4	3	2			
740	750	23	14	13	12	10	9	8	6	5	3	2			
750	760	23	15	13	12	11	9	8	7	5	4	3			
760	770	24	15	14	13	11	10	8	7	6	4	3			
770	780	24	16	14	13	12	10	9	8	6	5	4			
780	790	25	16	15	13	12	11	9	8	7	5	4			
790	800	25	17	15	14	13	11	10	9	7	6	4			
800	810	26	17	16	14	13	12	10	9	8	6	5			
810	820	26	18	16	15	14	12	11	9	8	7	5			
820	830	27	18	17	15	14	13	11	10	9	7	6			
830	840	27	19	17	16	14	13	12	10	9	8	6			
840	850	28	19	18	16	15	14	12	11	10	8	7			
850	860	28	19	18	17	15	14	13	11	10	9	7			
860	870	29	20	19	17	16	15	13	12	10	9	8			
870	880	29	20	19	18	16	15	14	12	11	10	8			
880	890	29	21	20	18	17	15	14	13	11	10	9			
890	900	30	21	20	19	17	16	15	13	12	11	9			
900	910	30	22	20	19	18	16	15	14	12	11	10			
910	920	31	22	21	20	18	17	16	14	13	11	10			
920	930	31	23	21	20	19	17	16	15	13	12	11			
930	940	32	23	22	21	19	18	16	15	14	12	11			
940	950	32	24	22	21	20	18	17	16	14	13	12			
950	960	33	24	23	21	20	19	17	16	15	13	12			
960	970	33	25	23	22	21	19	18	17	15	14	12			
970	980	34	25	24	22	21	20	18	17	16	14	13			

**WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
280	290														
290	300	1													
300	310	1													
310	320	2													
320	330	2													
330	340	3													
340	350	3													
350	360	3													
360	370	4													
370	380	4													
380	390	5													
390	400	5													
400	410	6													
410	420	6													
420	430	7													
430	440	7													
440	450	8													
450	460	8													
460	470	9													
470	480	9													
480	490	10													
490	500	10													
500	510	11													
510	520	11													
520	530	11	1												
530	540	12	1												
540	550	12	2												
550	560	13	2	1											
560	570	13	3	1											
570	580	14	3	2											
580	590	14	3	2	1										
590	600	15	4	3	1										
600	610	15	4	3	2										
610	620	16	5	4	2	1									
620	630	16	5	4	3	1									
630	640	17	6	4	3	2									
640	650	17	6	5	4	2	1								
650	660	18	7	5	4	3	1								
660	670	18	7	6	5	3	2								
670	680	19	8	6	5	4	2	1							
680	690	19	8	7	5	4	3	1							
690	700	19	9	7	6	5	3	2							
700	710	20	9	8	6	5	4	2	1						
710	720	20	10	8	7	6	4	3	1						
720	730	21	10	9	7	6	5	3	2	1					
730	740	21	11	9	8	6	5	4	2	1					
740	750	22	11	10	8	7	6	4	3	1					
750	760	22	11	10	9	7	6	5	3	2	1				
760	770	23	12	11	9	8	6	5	4	2	1				
770	780	23	12	11	10	8	7	6	4	3	2				
780	790	24	13	12	10	9	7	6	5	3	2	1			
790	800	24	13	12	11	9	8	7	5	4	2	1			
800	810	25	14	12	11	10	8	7	6	4	3	2			
810	820	25	14	13	12	10	9	7	6	5	3	2			
820	830	26	15	13	12	11	9	8	7	5	4	3			
830	840	26	15	14	13	11	10	8	7	6	4	3			
840	850	27	16	14	13	12	10	9	8	6	5	3			
850	860	27	16	15	13	12	11	9	8	7	5	4			
860	870	27	17	15	14	13	11	10	8	7	6	4			
870	880	28	17	16	14	13	12	10	9	8	6	5			
880	890	28	18	16	15	13	12	11	9	8	7	5			
890	900	29	18	17	15	14	13	11	10	9	7	6			
900	910	29	19	17	16	14	13	12	10	9	8	6			
910	920	30	19	18	16	15	14	12	11	9	8	7			
920	930	30	19	18	17	15	14	13	11	10	9	7			
930	940	31	20	19	17	16	14	13	12	10	9	8			
940	950	31	20	19	18	16	15	14	12	11	10	8			
950	960	32	21	19	18	17	15	14	13	11	10	9			
960	970	32	21	20	19	17	16	15	13	12	10	9			
970	980	33	22	20	19	18	16	15	14	12	11	10			
980	990	33	22	21	20	18	17	15	14	13	11	10			
990	1,000	34	23	21	20	19	17	16	15	13	12	11			

**WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
280 290																	
290 300	1																
300 310	1	1															
310 320	2	1	1														
320 330	2	2	1	1													
330 340	3	2	2	1	1												
340 350	3	3	2	2	1	1											
350 360	3	3	3	2	2	1	1										
360 370	4	4	3	3	2	2	1	1									
370 380	4	4	4	3	3	2	2	1	1								
380 390	5	4	4	4	3	3	2	2	1	1							
390 400	5	5	4	4	4	3	3	2	2	1	1						
400 410	6	5	5	4	4	4	3	3	2	2	1	1					
410 420	6	6	5	5	5	4	4	3	3	2	2	1	1				
420 430	7	6	6	5	5	5	4	4	3	3	2	2	1	1			
430 440	7	7	6	6	5	5	5	4	4	3	3	2	2	1	1		
440 450	8	7	7	6	6	5	5	5	4	4	3	3	2	2	1	1	
450 460	8	8	7	7	6	6	5	5	5	4	4	3	3	2	2	1	1
460 470	9	8	8	7	7	6	6	6	5	5	4	4	3	3	2	2	1
470 480	9	9	8	8	7	7	6	6	6	5	5	4	4	3	3	2	2
480 490	10	9	9	8	8	7	7	6	6	6	5	5	4	4	3	3	2
490 500	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4	3	3
500 510	11	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4	3
510 520	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4
520 530	11	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4
530 540	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4
540 550	12	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	4
550 560	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5
560 570	13	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6	5
570 580	14	13	13	12	12	12	11	11	10	10	9	9	8	8	7	7	6
580 590	14	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7	7
590 600	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8	8	7
600 610	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8	8
610 620	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8
620 630	16	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9
630 640	17	16	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9
640 650	17	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10	10
650 660	18	17	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10
660 670	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12	11	11
670 680	19	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12	11
680 690	19	19	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12
690 700	19	19	19	18	18	17	17	16	16	15	15	15	14	14	13	13	12
700 710	20	19	19	19	18	18	17	17	16	16	15	15	15	14	14	13	13
710 720	20	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13
720 730	21	20	20	20	19	19	18	18	17	17	16	16	15	15	15	14	14
730 740	21	21	20	20	20	19	19	18	18	17	17	16	16	15	15	15	14
740 750	22	21	21	20	20	20	19	19	18	18	17	17	16	16	16	15	15
750 760	22	22	21	21	20	20	20	19	19	18	18	17	17	16	16	16	15
760 770	23	22	22	21	21	21	20	20	19	19	18	18	17	17	16	16	16
770 780	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17	16	16
780 790	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17	16
790 800	24	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17
800 810	25	24	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17
810 820	25	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18	18
820 830	26	25	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18
830 840	26	26	25	25	24	24	23	23	22	22	22	21	21	20	20	19	19
840 850	27	26	26	25	25	24	24	23	23	22	22	22	21	21	20	20	19
850 860	27	27	26	26	25	25	24	24	23	23	22	22	22	21	21	20	20
860 870	27	27	27	26	26	25	25	24	24	23	23	22	22	22	21	21	20
870 880	28	27	27	27	26	26	25	25	24	24	23	23	23	22	22	21	21
880 890	28	28	28	27	27	26	26	25	25	24	24	23	23	23	22	22	21
890 900	29	28	28	28	27	27	26	26	25	25	24	24	23	23	23	22	22
900 910	29	29	28	28	28	27	27	26	26	25	25	24	24	23	23	23	22
910 920	30	29	29	28	28	28	27	27	26	26	25	25	24	24	23	23	23
920 930	30	30	29	29	28	28	28	27	27	26	26	25	25	24	24	24	23
930 940	31	30	30	29	29	28	28	28	27	27	26	26	25	25	24	24	24
940 950	31	31	30	30	29	29	29	28	28	27	27	26	26	25	25	24	24
950 960	32	31	31	30	30	29	29	29	28	28	27	27	26	26	25	25	24

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
440 450																	
450 460	1																
460 470	1	1															
470 480	1	1	1														
480 490	2	1	1	1													
490 500	2	2	1	1	1	1											
500 510	3	2	2	2	2	1	1										
510 520	3	3	2	2	2	1	1										
520 530	4	3	3	2	2	2	1	1									
530 540	4	4	3	3	2	2	2	1	1								
540 550	5	4	4	3	3	2	2	2	1	1							
550 560	5	5	4	4	3	3	3	2	2	1	1						
560 570	6	5	5	4	4	3	3	3	2	2	1	1					
570 580	6	6	5	5	4	4	3	3	3	2	2	1	1				
580 590	7	6	6	5	5	4	4	3	3	3	2	2	1	1			
590 600	7	7	6	6	5	5	4	4	3	3	3	2	2	1	1		
600 610	8	7	7	6	6	5	5	4	4	3	3	3	2	2	1	1	
610 620	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2	1	1
620 630	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2	1
630 640	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2
640 650	9	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2
650 660	10	9	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3
660 670	10	10	9	9	9	8	8	7	7	6	6	5	5	4	4	3	3
670 680	11	10	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4
680 690	11	11	10	10	10	9	9	8	8	7	7	6	6	5	5	4	4
690 700	12	11	11	10	10	10	9	9	8	8	7	7	6	6	5	5	4
700 710	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6	5	5
710 720	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6	5
720 730	13	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6
730 740	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7	6
740 750	14	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7
750 760	15	14	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7
760 770	15	15	14	14	13	13	12	12	11	11	11	10	10	9	9	8	8
770 780	16	15	15	14	14	13	13	12	12	11	11	11	10	10	9	9	8
780 790	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10	9	9
790 800	16	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10	9
800 810	17	17	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10
810 820	17	17	17	16	16	15	15	14	14	13	13	12	12	12	11	11	10
820 830	18	17	17	17	16	16	15	15	14	14	13	13	12	12	12	11	11
830 840	18	18	17	17	17	16	16	15	15	14	14	13	13	13	12	12	11
840 850	19	18	18	17	17	17	16	16	15	15	14	14	13	13	13	12	12
850 860	19	19	18	18	18	17	17	16	16	15	15	14	14	13	13	13	12
860 870	20	19	19	18	18	18	17	17	16	16	15	15	14	14	13	13	13
870 880	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14	13	13
880 890	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14	13
890 900	21	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14
900 910	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15	14
910 920	22	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15
920 930	23	22	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15
930 940	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17	16	16
940 950	24	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17	16
950 960	24	24	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17
960 970	24	24	24	23	23	22	22	21	21	20	20	20	19	19	18	18	17
970 980	25	25	24	24	23	23	22	22	21	21	20	20	20	19	19	18	18
980 990	25	25	25	24	24	23	23	22	22	21	21	20	20	20	19	19	18
990 1,000	26	25	25	25	24	24	23	23	22	22	21	21	20	20	20	19	19
1,000 1,010	26	26	25	25	25	24	24	23	23	22	22	21	21	20	20	20	19
1,010 1,020	27	26	26	25	25	25	24	24	23	23	22	22	21	21	21	20	20
1,020 1,030	27	27	26	26	25	25	25	24	24	23	23	22	22	21	21	21	20
1,030 1,040	28	27	27	26	26	26	25	25	24	24	23	23	22	22	21	21	21
1,040 1,050	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22	21	21
1,050 1,060	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22	21
1,060 1,070	29	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22
1,070 1,080	30	29	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22
1,080 1,090	30	30	29	29	28	28	27	27	26	26	26	25	25	24	24	23	23
1,090 1,100	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23
1,100 1,110	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23
1,110 1,120	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	23

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
610 620																	
620 630	1																
630 640	1	1															
640 650	2	1	1														
650 660	2	2	1	1													
660 670	3	2	2	1	1												
670 680	3	3	2	2	1	1											
680 690	4	3	3	2	2	1	1										
690 700	4	4	3	3	2	2	1	1									
700 710	5	4	4	3	3	2	2	1	1								
710 720	5	5	4	4	3	3	2	2	1	1							
720 730	6	5	5	4	4	3	3	2	2	1	1						
730 740	6	6	5	5	4	4	3	3	2	2	1	1					
740 750	6	6	6	5	5	4	4	3	3	2	2	1	1				
750 760	7	6	6	6	5	5	4	4	3	3	2	2	1	1			
760 770	7	7	6	6	6	5	5	4	4	3	3	2	2	1	1		
770 780	8	7	7	7	6	6	5	5	4	4	3	3	2	2	1	1	
780 790	8	8	7	7	7	6	6	5	5	4	4	3	3	2	2	1	1
790 800	9	8	8	7	7	7	6	6	5	5	4	4	3	3	2	2	2
800 810	9	9	8	8	7	7	7	6	6	5	5	4	4	3	3	3	2
810 820	10	9	9	8	8	7	7	7	6	6	5	5	4	4	3	3	3
820 830	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4	3	3
830 840	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4	3
840 850	11	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4
850 860	12	11	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4
860 870	12	12	11	11	10	10	9	9	8	8	8	7	7	6	6	5	5
870 880	13	12	12	11	11	10	10	9	9	9	8	8	7	7	6	6	5
880 890	13	13	12	12	11	11	10	10	9	9	9	8	8	7	7	6	5
890 900	14	13	13	12	12	11	11	10	10	9	9	9	8	8	7	7	6
900 910	14	14	13	13	12	12	11	11	10	10	9	9	9	8	8	7	7
910 920	14	14	14	13	13	12	12	11	11	10	10	9	9	9	8	8	7
920 930	15	14	14	14	13	13	12	12	11	11	10	10	9	9	9	8	8
930 940	15	15	14	14	14	13	13	12	12	11	11	10	10	10	9	9	8
940 950	16	15	15	15	14	14	13	13	12	12	11	11	10	10	10	9	9
950 960	16	16	15	15	15	14	14	13	13	12	12	11	11	10	10	10	9
960 970	17	16	16	15	15	15	14	14	13	13	12	12	11	11	10	10	10
970 980	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11	10	10
980 990	18	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11	11
990 1,000	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12	11	11
1,000 1,010	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12	11
1,010 1,020	19	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12
1,020 1,030	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12
1,030 1,040	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13	13
1,040 1,050	21	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13
1,050 1,060	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15	14	14
1,060 1,070	22	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15	14
1,070 1,080	22	22	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15
1,080 1,090	22	22	22	21	21	20	20	19	19	18	18	17	17	17	16	16	15
1,090 1,100	23	22	22	22	21	21	20	20	19	19	18	18	17	17	17	16	16
1,100 1,110	23	23	22	22	22	21	21	20	20	19	19	18	18	18	17	17	16
1,110 1,120	24	23	23	22	22	22	21	21	20	20	19	19	18	18	18	17	17
1,120 1,130	24	24	23	23	23	22	22	21	21	20	20	19	19	19	18	18	17
1,130 1,140	25	24	24	23	23	23	22	22	21	21	20	20	19	19	18	18	18
1,140 1,150	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19	18	18
1,150 1,160	26	25	25	24	24	24	23	23	23	22	22	21	21	20	20	19	19
1,160 1,170	26	26	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19
1,170 1,180	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20	19
1,180 1,190	27	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20
1,190 1,200	28	27	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20
1,200 1,210	28	28	27	27	26	26	25	25	24	24	24	23	23	22	22	21	21
1,210 1,220	29	28	28	27	27	26	26	25	25	24	24	24	23	23	22	22	21
1,220 1,230	29	29	28	28	27	27	26	26	25	25	25	24	24	23	23	22	22
1,230 1,240	29	29	29	28	28	27	27	26	26	25	25	25	24	24	23	23	22
1,240 1,250	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
1,250 1,260	30	30	30	29	29	28	28	27	27	26	26	25	25	25	24	24	23
1,260 1,270	31	30	30	30	29	29	28	28	27	27	26	26	25	25	25	24	24
1,270 1,280	31	31	30	30	30	29	29	28	28	27	27	26	26	25	25	25	24
1,280 1,290	32	31	31	30	30	30	29	29	28	28	27	27	26	26	26	25	25

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000				
The amount of tax to be withheld is:															
460	480														
480	500	1													
500	520	2													
520	540	3													
540	560	4													
560	580	5													
580	600	6													
600	620	6													
620	640	7													
640	660	8													
660	680	9													
680	700	10													
700	720	11													
720	740	12	1												
740	760	13	2												
760	780	14	3												
780	800	15	4	1											
800	820	16	5	2											
820	840	17	6	3	1										
840	860	18	7	4	1										
860	880	19	8	5	2										
880	900	20	9	6	3	1									
900	920	21	10	7	4	2									
920	940	21	11	8	5	3									
940	960	22	12	9	6	3	1								
960	980	23	13	10	7	4	2								
980	1,000	24	13	11	8	5	3								
1,000	1,020	25	14	12	9	6	4	1							
1,020	1,040	26	15	13	10	7	5	2							
1,040	1,060	27	16	14	11	8	5	3							
1,060	1,080	28	17	15	12	9	6	4	1						
1,080	1,100	29	18	15	13	10	7	5	2						
1,100	1,120	30	19	16	14	11	8	6	3						
1,120	1,140	31	20	17	15	12	9	6	4	1					
1,140	1,160	32	21	18	16	13	10	7	5	2					
1,160	1,180	33	22	19	17	14	11	8	6	3					
1,180	1,200	34	23	20	17	15	12	9	7	4	1				
1,200	1,220	35	24	21	18	16	13	10	8	5	2				
1,220	1,240	36	25	22	19	17	14	11	8	6	3				
1,240	1,260	37	26	23	20	18	15	12	9	7	4				
1,260	1,280	37	27	24	21	18	16	13	10	8	5				
1,280	1,300	38	28	25	22	19	17	14	11	9	6				
1,300	1,320	39	29	26	23	20	18	15	12	10	7				
1,320	1,340	40	29	27	24	21	19	16	13	10	8				
1,340	1,360	41	30	28	25	22	20	17	14	11	9				
1,360	1,380	42	31	29	26	23	20	18	15	12	10				
1,380	1,400	43	32	30	27	24	21	19	16	13	11				
1,400	1,420	44	33	30	28	25	22	20	17	14	12				
1,420	1,440	45	34	31	29	26	23	21	18	15	12				
1,440	1,460	46	35	32	30	27	24	22	19	16	13				
1,460	1,480	47	36	33	31	28	25	22	20	17	14				
1,480	1,500	48	37	34	32	29	26	23	21	18	15				
1,500	1,520	49	38	35	32	30	27	24	22	19	16				
1,520	1,540	50	39	36	33	31	28	25	23	20	17				
1,540	1,560	51	40	37	34	32	29	26	24	21	18				
1,560	1,580	52	41	38	35	33	30	27	24	22	19				
1,580	1,600	53	42	39	36	34	31	28	25	23	20				
1,600	1,620	53	43	40	37	34	32	29	26	24	21				
1,620	1,640	54	44	41	38	35	33	30	27	25	22				
1,640	1,660	55	44	42	39	36	34	31	28	26	23				
1,660	1,680	56	45	43	40	37	35	32	29	26	24				
1,680	1,700	57	46	44	41	38	36	33	30	27	25				
1,700	1,720	58	47	45	42	39	36	34	31	28	26				
1,720	1,740	59	48	46	43	40	37	35	32	29	27				
1,740	1,760	60	49	46	44	41	38	36	33	30	27				
1,760	1,780	61	50	47	45	42	39	37	34	31	28				
1,780	1,800	62	51	48	46	43	40	38	35	32	29				
1,800	1,820	63	52	49	47	44	41	38	36	33	30				
1,820	1,840	64	53	50	48	45	42	39	37	34	31				
1,840	1,860	65	54	51	48	46	43	40	38	35	32				
1,860	1,880	66	55	52	49	47	44	41	39	36	33				
1,880	1,900	67	56	53	50	48	45	42	39	37	34				



BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000			
The amount of tax to be withheld is:															
500	520														
520	540	1													
540	560	2													
560	580	3													
580	600	4													
600	620	4													
620	640	5													
640	660	6													
660	680	7													
680	700	8													
700	720	9													
720	740	10													
740	760	11													
760	780	12													
780	800	13													
800	820	14													
820	840	15													
840	860	16													
860	880	17													
880	900	18													
900	920	19	1												
920	940	20	2												
940	960	20	3	1											
960	980	21	4	2											
980	1,000	22	5	2											
1,000	1,020	23	6	3	1										
1,020	1,040	24	7	4	2										
1,040	1,060	25	8	5	3										
1,060	1,080	26	9	6	3	1									
1,080	1,100	27	10	7	4	2									
1,100	1,120	28	11	8	5	3									
1,120	1,140	29	12	9	6	4	1								
1,140	1,160	30	13	10	7	5	2								
1,160	1,180	31	14	11	8	5	3								
1,180	1,200	32	15	12	9	6	4	1							
1,200	1,220	33	15	13	10	7	5	2							
1,220	1,240	34	16	14	11	8	6	3							
1,240	1,260	35	17	15	12	9	7	4	1						
1,260	1,280	35	18	16	13	10	7	5	2						
1,280	1,300	36	19	17	14	11	8	6	3						
1,300	1,320	37	20	17	15	12	9	7	4	1					
1,320	1,340	38	21	18	16	13	10	8	5	2					
1,340	1,360	39	22	19	17	14	11	9	6	3					
1,360	1,380	40	23	20	18	15	12	9	7	4	1				
1,380	1,400	41	24	21	19	16	13	10	8	5	2				
1,400	1,420	42	25	22	19	17	14	11	9	6	3				
1,420	1,440	43	26	23	20	18	15	12	10	7	4	1			
1,440	1,460	44	27	24	21	19	16	13	11	8	5	2			
1,460	1,480	45	28	25	22	20	17	14	11	9	6	3			
1,480	1,500	46	29	26	23	21	18	15	12	10	7	4			
1,500	1,520	47	30	27	24	21	19	16	13	11	8	5			
1,520	1,540	48	31	28	25	22	20	17	14	12	9	6			
1,540	1,560	49	31	29	26	23	21	18	15	12	10	7			
1,560	1,580	50	32	30	27	24	22	19	16	13	11	8			
1,580	1,600	51	33	31	28	25	23	20	17	14	12	9			
1,600	1,620	51	34	32	29	26	23	21	18	15	13	10			
1,620	1,640	52	35	33	30	27	24	22	19	16	14	11			
1,640	1,660	53	36	33	31	28	25	23	20	17	14	12			
1,660	1,680	54	37	34	32	29	26	24	21	18	15	13			
1,680	1,700	55	38	35	33	30	27	24	22	19	16	14			
1,700	1,720	56	39	36	34	31	28	25	23	20	17	15			
1,720	1,740	57	40	37	35	32	29	26	24	21	18	16			
1,740	1,760	58	41	38	35	33	30	27	25	22	19	16			
1,760	1,780	59	42	39	36	34	31	28	26	23	20	17			
1,780	1,800	60	43	40	37	35	32	29	26	24	21	18			
1,800	1,820	61	44	41	38	36	33	30	27	25	22	19			
1,820	1,840	62	45	42	39	36	34	31	28	26	23	20			
1,840	1,860	63	46	43	40	37	35	32	29	27	24	21			
1,860	1,880	64	47	44	41	38	36	33	30	28	25	22			
1,880	1,900	65	47	45	42	39	37	34	31	28	26	23			
1,900	1,920	66	48	46	43	40	38	35	32	29	27	24			
1,920	1,940	67	49	47	44	41	38	36	33	30	28	25			

**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
				0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:																	
560	580																
580	600	1															
600	620	2															
620	640	3															
640	660	4															
660	680	5															
680	700	6															
700	720	7															
720	740	8															
740	760	9															
760	780	10															
780	800	11															
800	820	12															
820	840	13															
840	860	14															
860	880	15															
880	900	15															
900	920	16															
920	940	17															
940	960	18															
960	980	19															
980	1,000	20															
1,000	1,020	21															
1,020	1,040	22															
1,040	1,060	23	1														
1,060	1,080	24	2														
1,080	1,100	25	3														
1,100	1,120	26	4	1													
1,120	1,140	27	5	2													
1,140	1,160	28	6	3	1												
1,160	1,180	29	7	4	2												
1,180	1,200	30	8	5	2												
1,200	1,220	30	9	6	3	1											
1,220	1,240	31	10	7	4	2											
1,240	1,260	32	11	8	5	3											
1,260	1,280	33	12	9	6	3	1										
1,280	1,300	34	13	10	7	4	2										
1,300	1,320	35	14	11	8	5	3										
1,320	1,340	36	14	12	9	6	4	1									
1,340	1,360	37	15	13	10	7	5	2									
1,360	1,380	38	16	14	11	8	5	3									
1,380	1,400	39	17	15	12	9	6	4	1								
1,400	1,420	40	18	15	13	10	7	5	2								
1,420	1,440	41	19	16	14	11	8	6	3								
1,440	1,460	42	20	17	15	12	9	7	4	1							
1,460	1,480	43	21	18	16	13	10	7	5	2							
1,480	1,500	44	22	19	17	14	11	8	6	3							
1,500	1,520	45	23	20	17	15	12	9	7	4	1						
1,520	1,540	46	24	21	18	16	13	10	8	5	2						
1,540	1,560	46	25	22	19	17	14	11	9	6	3						
1,560	1,580	47	26	23	20	18	15	12	9	7	4	1					
1,580	1,600	48	27	24	21	19	16	13	10	8	5	2					
1,600	1,620	49	28	25	22	19	17	14	11	9	6	3					
1,620	1,640	50	29	26	23	20	18	15	12	10	7	4					
1,640	1,660	51	29	27	24	21	19	16	13	11	8	5					
1,660	1,680	52	30	28	25	22	20	17	14	11	9	6					
1,680	1,700	53	31	29	26	23	21	18	15	12	10	7					
1,700	1,720	54	32	30	27	24	21	19	16	13	11	8					
1,720	1,740	55	33	31	28	25	22	20	17	14	12	9					
1,740	1,760	56	34	31	29	26	23	21	18	15	12	10					
1,760	1,780	57	35	32	30	27	24	22	19	16	13	11					
1,780	1,800	58	36	33	31	28	25	23	20	17	14	12					
1,800	1,820	59	37	34	32	29	26	23	21	18	15	13					
1,820	1,840	60	38	35	33	30	27	24	22	19	16	14					
1,840	1,860	61	39	36	33	31	28	25	23	20	17	14					
1,860	1,880	62	40	37	34	32	29	26	24	21	18	15					
1,880	1,900	62	41	38	35	33	30	27	24	22	19	16					
1,900	1,920	63	42	39	36	34	31	28	25	23	20	17					
1,920	1,940	64	43	40	37	35	32	29	26	24	21	18					
1,940	1,960	65	44	41	38	35	33	30	27	25	22	19					
1,960	1,980	66	45	42	39	36	34	31	28	26	23	20					
1,980	2,000	67	45	43	40	37	35	32	29	26	24	21					

**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
540 560	1																
560 580																	
580 600	1	1															
600 620	2	1	1														
620 640	3	2	1	1													
640 660	4	3	2	1	1												
660 680	5	4	3	2	2	1											
680 700	6	5	4	3	2	2	1										
700 720	7	6	5	4	3	2	2	1									
720 740	8	7	6	5	4	3	3	2	1								
740 760	9	8	7	6	5	4	3	3	2	1							
760 780	10	9	8	7	6	5	4	3	3	2	1						
780 800	11	10	9	8	7	6	5	4	4	3	2	1					
800 820	12	11	10	9	8	7	6	5	4	4	3	2	1				
820 840	13	12	11	10	9	8	7	6	5	5	4	3	2	1			
840 860	14	13	12	11	10	9	8	7	6	5	5	4	3	2	1		
860 880	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
880 900	15	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
900 920	16	15	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
920 940	17	16	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
940 960	18	17	16	16	15	14	13	12	11	10	9	8	7	6	5	4	3
960 980	19	18	17	17	16	15	14	13	12	11	10	9	8	7	6	5	4
980 1,000	20	19	18	17	17	16	15	14	13	12	11	10	9	8	7	6	5
1,000 1,020	21	20	19	18	17	17	16	15	14	13	12	11	10	9	8	7	6
1,020 1,040	22	21	20	19	18	18	17	16	15	14	13	12	11	10	9	8	7
1,040 1,060	23	22	21	20	19	18	18	17	16	15	14	13	12	11	10	9	8
1,060 1,080	24	23	22	21	20	19	18	18	17	16	15	14	13	12	11	10	9
1,080 1,100	25	24	23	22	21	20	19	19	18	17	16	15	14	13	12	11	10
1,100 1,120	26	25	24	23	22	21	20	19	19	18	17	16	15	14	13	12	11
1,120 1,140	27	26	25	24	23	22	21	20	20	19	18	17	16	15	14	13	12
1,140 1,160	28	27	26	25	24	23	22	21	20	20	19	18	17	16	15	14	13
1,160 1,180	29	28	27	26	25	24	23	22	21	20	20	19	18	17	16	15	14
1,180 1,200	30	29	28	27	26	25	24	23	22	21	21	20	19	18	17	16	15
1,200 1,220	30	30	29	28	27	26	25	24	23	22	21	21	20	19	18	17	16
1,220 1,240	31	31	30	29	28	27	26	25	24	23	22	21	21	20	19	18	17
1,240 1,260	32	31	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,260 1,280	33	32	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,280 1,300	34	33	32	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,300 1,320	35	34	33	32	32	31	30	29	28	27	26	25	24	23	22	21	20
1,320 1,340	36	35	34	33	33	32	31	30	29	28	27	26	25	24	23	22	21
1,340 1,360	37	36	35	34	33	33	32	31	30	29	28	27	26	25	24	23	22
1,360 1,380	38	37	36	35	34	33	33	32	31	30	29	28	27	26	25	24	23
1,380 1,400	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,400 1,420	40	39	38	37	36	35	34	34	33	32	31	30	29	28	27	26	25
1,420 1,440	41	40	39	38	37	36	35	35	34	33	32	31	30	29	28	27	26
1,440 1,460	42	41	40	39	38	37	36	35	35	34	33	32	31	30	29	28	27
1,460 1,480	43	42	41	40	39	38	37	36	35	35	34	33	32	31	30	29	28
1,480 1,500	44	43	42	41	40	39	38	37	36	36	35	34	33	32	31	30	29
1,500 1,520	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,520 1,540	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,540 1,560	46	46	45	44	43	42	41	40	39	38	37	37	36	35	34	33	32
1,560 1,580	47	47	46	45	44	43	42	41	40	39	38	37	37	36	35	34	33
1,580 1,600	48	47	47	46	45	44	43	42	41	40	39	38	38	37	36	35	34
1,600 1,620	49	48	47	47	46	45	44	43	42	41	40	39	38	38	37	36	35
1,620 1,640	50	49	48	48	47	46	45	44	43	42	41	40	39	38	38	37	36
1,640 1,660	51	50	49	48	48	47	46	45	44	43	42	41	40	39	39	38	37
1,660 1,680	52	51	50	49	49	48	47	46	45	44	43	42	41	40	39	39	38
1,680 1,700	53	52	51	50	49	49	48	47	46	45	44	43	42	41	40	39	39
1,700 1,720	54	53	52	51	50	49	49	48	47	46	45	44	43	42	41	40	40
1,720 1,740	55	54	53	52	51	50	50	49	48	47	46	45	44	43	42	41	40
1,740 1,760	56	55	54	53	52	51	50	50	49	48	47	46	45	44	43	42	41
1,760 1,780	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,780 1,800	58	57	56	55	54	53	52	51	51	50	49	48	47	46	45	44	43
1,800 1,820	59	58	57	56	55	54	53	52	51	51	50	49	48	47	46	45	44
1,820 1,840	60	59	58	57	56	55	54	53	52	52	51	50	49	48	47	46	45
1,840 1,860	61	60	59	58	57	56	55	54	53	52	52	51	50	49	48	47	46
1,860 1,880	62	61	60	59	58	57	56	55	54	53	52	52	51	50	49	48	47
1,880 1,900	62	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47

**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
880	900																
900	920	1															
920	940	2	1														
940	960	3	2	1													
960	980	4	3	2	1												
980	1,000	5	4	3	2	1											
1,000	1,020	6	5	4	3	2	1										
1,020	1,040	7	6	5	4	3	2	1									
1,040	1,060	8	7	6	5	4	3	2	1								
1,060	1,080	9	8	7	6	5	4	3	2	1							
1,080	1,100	9	9	8	7	6	5	4	3	2	1						
1,100	1,120	10	10	9	8	7	6	5	4	3	2	1					
1,120	1,140	11	10	10	9	8	7	6	5	4	3	2	1	1			
1,140	1,160	12	11	11	10	9	8	7	6	5	4	3	2	1	1		
1,160	1,180	13	12	11	11	10	9	8	7	6	5	4	3	2	1	1	
1,180	1,200	14	13	12	11	11	10	9	8	7	6	5	4	3	2	2	1
1,200	1,220	15	14	13	12	12	11	10	9	8	7	6	5	4	3	2	2
1,220	1,240	16	15	14	13	12	12	11	10	9	8	7	6	5	4	3	2
1,240	1,260	17	16	15	14	13	12	12	11	10	9	8	7	6	5	4	3
1,260	1,280	18	17	16	15	14	13	13	12	11	10	9	8	7	6	5	4
1,280	1,300	19	18	17	16	15	14	13	13	12	11	10	9	8	7	6	5
1,300	1,320	20	19	18	17	16	15	14	14	13	12	11	10	9	8	7	6
1,320	1,340	21	20	19	18	17	16	15	14	14	13	12	11	10	9	8	7
1,340	1,360	22	21	20	19	18	17	16	15	14	14	13	12	11	10	9	8
1,360	1,380	23	22	21	20	19	18	17	16	15	15	14	13	12	11	10	9
1,380	1,400	24	23	22	21	20	19	18	17	16	15	15	14	13	12	11	10
1,400	1,420	25	24	23	22	21	20	19	18	17	16	15	15	14	13	12	11
1,420	1,440	25	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,440	1,460	26	26	25	24	23	22	21	20	19	18	17	16	16	15	14	13
1,460	1,480	27	26	26	25	24	23	22	21	20	19	18	17	17	16	15	14
1,480	1,500	28	27	26	26	25	24	23	22	21	20	19	18	17	17	16	15
1,500	1,520	29	28	27	27	26	25	24	23	22	21	20	19	18	17	16	15
1,520	1,540	30	29	28	27	27	26	25	24	23	22	21	20	19	18	17	16
1,540	1,560	31	30	29	28	27	27	26	25	24	23	22	21	20	19	18	17
1,560	1,580	32	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18
1,580	1,600	33	32	31	30	29	28	28	27	26	25	24	23	22	21	20	19
1,600	1,620	34	33	32	31	30	29	29	28	27	26	25	24	23	22	21	20
1,620	1,640	35	34	33	32	31	30	29	29	28	27	26	25	24	23	22	21
1,640	1,660	36	35	34	33	32	31	30	29	29	28	27	26	25	24	23	22
1,660	1,680	37	36	35	34	33	32	31	30	30	29	28	27	26	25	24	23
1,680	1,700	38	37	36	35	34	33	32	31	30	30	29	28	27	26	25	24
1,700	1,720	39	38	37	36	35	34	33	32	31	30	30	29	28	27	26	25
1,720	1,740	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,740	1,760	41	40	39	38	37	36	35	34	33	32	31	31	30	29	28	27
1,760	1,780	41	41	40	39	38	37	36	35	34	33	32	32	31	30	29	28
1,780	1,800	42	41	41	40	39	38	37	36	35	34	33	32	32	31	30	29
1,800	1,820	43	42	42	41	40	39	38	37	36	35	34	33	32	32	31	30
1,820	1,840	44	43	42	42	41	40	39	38	37	36	35	34	33	32	31	30
1,840	1,860	45	44	43	43	42	41	40	39	38	37	36	35	34	33	32	31
1,860	1,880	46	45	44	43	43	42	41	40	39	38	37	36	35	34	33	32
1,880	1,900	47	46	45	44	43	43	42	41	40	39	38	37	36	35	34	33
1,900	1,920	48	47	46	45	44	44	43	42	41	40	39	38	37	36	35	34
1,920	1,940	49	48	47	46	45	44	44	43	42	41	40	39	38	37	36	35
1,940	1,960	50	49	48	47	46	45	44	44	43	42	41	40	39	38	37	36
1,960	1,980	51	50	49	48	47	46	45	45	44	43	42	41	40	39	38	37
1,980	2,000	52	51	50	49	48	47	46	45	45	44	43	42	41	40	39	38
2,000	2,020	53	52	51	50	49	48	47	46	46	45	44	43	42	41	40	39
2,020	2,040	54	53	52	51	50	49	48	47	46	46	45	44	43	42	41	40
2,040	2,060	55	54	53	52	51	50	49	48	47	46	46	45	44	43	42	41
2,060	2,080	56	55	54	53	52	51	50	49	48	47	47	46	45	44	43	42
2,080	2,100	56	56	55	54	53	52	51	50	49	48	47	47	46	45	44	43
2,100	2,120	57	57	56	55	54	53	52	51	50	49	48	47	47	46	45	44
2,120	2,140	58	57	57	56	55	54	53	52	51	50	49	48	48	47	46	45
2,140	2,160	59	58	58	57	56	55	54	53	52	51	50	49	48	48	47	46
2,160	2,180	60	59	58	58	57	56	55	54	53	52	51	50	49	49	48	47
2,180	2,200	61	60	59	58	58	57	56	55	54	53	52	51	50	49	49	48
2,200	2,220	62	61	60	59	59	58	57	56	55	54	53	52	51	50	49	48
2,220	2,240	63	62	61	60	59	59	58	57	56	55	54	53	52	51	50	49

**BI-WEEKLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
1.200 1.220	1																
1.220 1.240		1															
1.240 1.260	2	1															
1.260 1.280	3	2	1														
1.280 1.300	4	3	2	1													
1.300 1.320	4	4	3	2	1												
1.320 1.340	5	5	4	3	2	1											
1.340 1.360	6	5	5	4	3	2	1										
1.360 1.380	7	6	5	5	4	3	2	1									
1.380 1.400	8	7	6	6	5	4	3	2	1								
1.400 1.420	9	8	7	6	6	5	4	3	2	1							
1.420 1.440	10	9	8	7	6	6	5	4	3	2	1						
1.440 1.460	11	10	9	8	7	7	6	5	4	3	2	1					
1.460 1.480	12	11	10	9	8	7	7	6	5	4	3	2	1				
1.480 1.500	13	12	11	10	9	8	8	7	6	5	4	3	2	1			
1.500 1.520	14	13	12	11	10	9	8	8	7	6	5	4	3	2	1		
1.520 1.540	15	14	13	12	11	10	9	8	8	7	6	5	4	3	2	1	
1.540 1.560	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
1.560 1.580	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
1.580 1.600	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1.600 1.620	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1.620 1.640	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1.640 1.660	20	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1.660 1.680	21	20	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1.680 1.700	22	21	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1.700 1.720	23	22	21	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1.720 1.740	24	23	22	21	21	20	19	18	17	16	15	14	13	12	11	10	9
1.740 1.760	25	24	23	22	22	21	20	19	18	17	16	15	14	13	12	11	10
1.760 1.780	26	25	24	23	22	22	21	20	19	18	17	16	15	14	13	12	11
1.780 1.800	27	26	25	24	23	23	22	21	20	19	18	17	16	15	14	13	12
1.800 1.820	28	27	26	25	24	23	23	22	21	20	19	18	17	16	15	14	13
1.820 1.840	29	28	27	26	25	24	23	23	22	21	20	19	18	17	16	15	14
1.840 1.860	30	29	28	27	26	25	24	24	23	22	21	20	19	18	17	16	15
1.860 1.880	31	30	29	28	27	26	25	24	24	23	22	21	20	19	18	17	16
1.880 1.900	32	31	30	29	28	27	26	25	24	24	23	22	21	20	19	18	17
1.900 1.920	33	32	31	30	29	28	27	26	25	25	24	23	22	21	20	19	18
1.920 1.940	34	33	32	31	30	29	28	27	26	25	25	24	23	22	21	20	19
1.940 1.960	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1.960 1.980	35	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1.980 2.000	36	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
2.000 2.020	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
2.020 2.040	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
2.040 2.060	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
2.060 2.080	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
2.080 2.100	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
2.100 2.120	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
2.120 2.140	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
2.140 2.160	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
2.160 2.180	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
2.180 2.200	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
2.200 2.220	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
2.220 2.240	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
2.240 2.260	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2.260 2.280	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2.280 2.300	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2.300 2.320	51	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2.320 2.340	52	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2.340 2.360	53	52	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2.360 2.380	54	53	52	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2.380 2.400	55	54	53	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2.400 2.420	56	55	54	53	53	52	51	50	49	48	47	46	45	44	43	42	41
2.420 2.440	57	56	55	54	53	53	52	51	50	49	48	47	46	45	44	43	42
2.440 2.460	58	57	56	55	54	54	53	52	51	50	49	48	47	46	45	44	43
2.460 2.480	59	58	57	56	55	54	54	53	52	51	50	49	48	47	46	45	44
2.480 2.500	60	59	58	57	56	55	55	54	53	52	51	50	49	48	47	46	45
2.500 2.520	61	60	59	58	57	56	55	55	54	53	52	51	50	49	48	47	46
2.520 2.540	62	61	60	59	58	57	56	55	55	54	53	52	51	50	49	48	47
2.540 2.560	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000				
The amount of tax to be withheld is:															
520	540	1													
540	560	2													
560	580	3													
580	600	4													
600	620	5													
620	640	6													
640	660	6													
660	680	7													
680	700	8													
700	720	9													
720	740	10													
740	760	11													
760	780	12													
780	800	13	1												
800	820	14	2												
820	840	15	3												
840	860	16	4	1											
860	880	17	5	2											
880	900	18	6	3											
900	920	19	7	4	1										
920	940	20	8	5	2										
940	960	21	9	6	3										
960	980	22	10	7	4	1									
980	1,000	22	11	8	5	2									
1,000	1,020	23	12	9	6	3									
1,020	1,040	24	13	10	7	4	1								
1,040	1,060	25	14	11	8	5	2								
1,060	1,080	26	14	12	9	6	3								
1,080	1,100	27	15	12	10	7	4	1							
1,100	1,120	28	16	13	10	8	5	2							
1,120	1,140	29	17	14	11	8	6	3							
1,140	1,160	30	18	15	12	9	6	4	1						
1,160	1,180	31	19	16	13	10	7	4	2						
1,180	1,200	32	20	17	14	11	8	5	2						
1,200	1,220	33	21	18	15	12	9	6	3						
1,220	1,240	34	22	19	16	13	10	7	4	1					
1,240	1,260	35	23	20	17	14	11	8	5	2					
1,260	1,280	36	24	21	18	15	12	9	6	3					
1,280	1,300	37	25	22	19	16	13	10	7	4	1				
1,300	1,320	38	26	23	20	17	14	11	8	5	2				
1,320	1,340	38	27	24	21	18	15	12	9	6	3				
1,340	1,360	39	28	25	22	19	16	13	10	7	4				
1,360	1,380	40	29	26	23	20	17	14	11	8	5				
1,380	1,400	41	30	27	24	21	18	15	12	9	6				
1,400	1,420	42	30	28	25	22	19	16	13	10	7				
1,420	1,440	43	31	28	26	23	20	17	14	11	8				
1,440	1,460	44	32	29	26	24	21	18	15	12	9				
1,460	1,480	45	33	30	27	24	22	19	16	13	10				
1,480	1,500	46	34	31	28	25	22	20	17	14	11				
1,500	1,520	47	35	32	29	26	23	20	18	15	12				
1,520	1,540	48	36	33	30	27	24	21	18	16	13				
1,540	1,560	49	37	34	31	28	25	22	19	16	14				
1,560	1,580	50	38	35	32	29	26	23	20	17	14				
1,580	1,600	51	39	36	33	30	27	24	21	18	15				
1,600	1,620	52	40	37	34	31	28	25	22	19	16				
1,620	1,640	53	41	38	35	32	29	26	23	20	17				
1,640	1,660	53	42	39	36	33	30	27	24	21	18				
1,660	1,680	54	43	40	37	34	31	28	25	22	19				
1,680	1,700	55	44	41	38	35	32	29	26	23	20				
1,700	1,720	56	45	42	39	36	33	30	27	24	21				
1,720	1,740	57	45	43	40	37	34	31	28	25	22				
1,740	1,760	58	46	43	41	38	35	32	29	26	23				
1,760	1,780	59	47	44	41	39	36	33	30	27	24				
1,780	1,800	60	48	45	42	40	37	34	31	28	25				
1,800	1,820	61	49	46	43	40	38	35	32	29	26				
1,820	1,840	62	50	47	44	41	38	36	33	30	27				
1,840	1,860	63	51	48	45	42	39	36	34	31	28				
1,860	1,880	64	52	49	46	43	40	37	34	32	29				
1,880	1,900	65	53	50	47	44	41	38	35	32	30				
1,900	1,920	66	54	51	48	45	42	39	36	33	30				

**SEMI-MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000			
The amount of tax to be withheld is:															
560	580	1													
580	600	2													
600	620	2													
620	640	3													
640	660	4													
660	680	5													
680	700	6													
700	720	7													
720	740	8													
740	760	9													
760	780	10													
780	800	11													
800	820	12													
820	840	13													
840	860	14													
860	880	15													
880	900	16													
900	920	17													
920	940	17													
940	960	18													
960	980	19	1												
980	1,000	20	2												
1,000	1,020	21	3												
1,020	1,040	22	4	1											
1,040	1,060	23	5	2											
1,060	1,080	24	5	3											
1,080	1,100	25	6	3	1										
1,100	1,120	26	7	4	1										
1,120	1,140	27	8	5	2										
1,140	1,160	28	9	6	3										
1,160	1,180	29	10	7	4	1									
1,180	1,200	30	11	8	5	2									
1,200	1,220	31	12	9	6	3									
1,220	1,240	32	13	10	7	4	1								
1,240	1,260	33	14	11	8	5	2								
1,260	1,280	33	15	12	9	6	3								
1,280	1,300	34	16	13	10	7	4	1							
1,300	1,320	35	17	14	11	8	5	2							
1,320	1,340	36	18	15	12	9	6	3							
1,340	1,360	37	19	16	13	10	7	4	1						
1,360	1,380	38	20	17	14	11	8	5	2						
1,380	1,400	39	21	18	15	12	9	6	3						
1,400	1,420	40	21	19	16	13	10	7	4	1					
1,420	1,440	41	22	19	17	14	11	8	5	2					
1,440	1,460	42	23	20	17	15	12	9	6	3					
1,460	1,480	43	24	21	18	15	13	10	7	4	1				
1,480	1,500	44	25	22	19	16	13	11	8	5	2				
1,500	1,520	45	26	23	20	17	14	11	9	6	3				
1,520	1,540	46	27	24	21	18	15	12	9	7	4	1			
1,540	1,560	47	28	25	22	19	16	13	10	7	5	2			
1,560	1,580	48	29	26	23	20	17	14	11	8	5	3			
1,580	1,600	49	30	27	24	21	18	15	12	9	6	3			
1,600	1,620	49	31	28	25	22	19	16	13	10	7	4			
1,620	1,640	50	32	29	26	23	20	17	14	11	8	5			
1,640	1,660	51	33	30	27	24	21	18	15	12	9	6			
1,660	1,680	52	34	31	28	25	22	19	16	13	10	7			
1,680	1,700	53	35	32	29	26	23	20	17	14	11	8			
1,700	1,720	54	36	33	30	27	24	21	18	15	12	9			
1,720	1,740	55	36	34	31	28	25	22	19	16	13	10			
1,740	1,760	56	37	34	32	29	26	23	20	17	14	11			
1,760	1,780	57	38	35	32	30	27	24	21	18	15	12			
1,780	1,800	58	39	36	33	30	28	25	22	19	16	13			
1,800	1,820	59	40	37	34	31	28	26	23	20	17	14			
1,820	1,840	60	41	38	35	32	29	26	24	21	18	15			
1,840	1,860	61	42	39	36	33	30	27	25	22	19	16			
1,860	1,880	62	43	40	37	34	31	28	25	23	20	17			
1,880	1,900	63	44	41	38	35	32	29	26	23	21	18			
1,900	1,920	64	45	42	39	36	33	30	27	24	21	19			
1,920	1,940	64	46	43	40	37	34	31	28	25	22	19			
1,940	1,960	65	47	44	41	38	35	32	29	26	23	20			

**SEMI-MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
600	620														
620	640	1													
640	660	2													
660	680	3													
680	700	4													
700	720	5													
720	740	6													
740	760	7													
760	780	8													
780	800	9													
800	820	9													
820	840	10													
840	860	11													
860	880	12													
880	900	13													
900	920	14													
920	940	15													
940	960	16													
960	980	17													
980	1,000	18													
1,000	1,020	19													
1,020	1,040	20													
1,040	1,060	21													
1,060	1,080	22													
1,080	1,100	23													
1,100	1,120	24													
1,120	1,140	25	1												
1,140	1,160	25	2												
1,160	1,180	26	3												
1,180	1,200	27	4	1											
1,200	1,220	28	5	2											
1,220	1,240	29	6	3											
1,240	1,260	30	7	4	1										
1,260	1,280	31	8	5	2										
1,280	1,300	32	9	6	3										
1,300	1,320	33	9	7	4	1									
1,320	1,340	34	10	8	5	2									
1,340	1,360	35	11	8	6	3									
1,360	1,380	36	12	9	6	4	1								
1,380	1,400	37	13	10	7	4	2								
1,400	1,420	38	14	11	8	5	2								
1,420	1,440	39	15	12	9	6	3								
1,440	1,460	40	16	13	10	7	4	1							
1,460	1,480	41	17	14	11	8	5	2							
1,480	1,500	41	18	15	12	9	6	3							
1,500	1,520	42	19	16	13	10	7	4	1						
1,520	1,540	43	20	17	14	11	8	5	2						
1,540	1,560	44	21	18	15	12	9	6	3						
1,560	1,580	45	22	19	16	13	10	7	4	1					
1,580	1,600	46	23	20	17	14	11	8	5	2					
1,600	1,620	47	24	21	18	15	12	9	6	3					
1,620	1,640	48	25	22	19	16	13	10	7	4	1				
1,640	1,660	49	25	23	20	17	14	11	8	5	2				
1,660	1,680	50	26	23	21	18	15	12	9	6	3				
1,680	1,700	51	27	24	21	19	16	13	10	7	4	1			
1,700	1,720	52	28	25	22	19	17	14	11	8	5	2			
1,720	1,740	53	29	26	23	20	17	15	12	9	6	3			
1,740	1,760	54	30	27	24	21	18	15	13	10	7	4			
1,760	1,780	55	31	28	25	22	19	16	13	11	8	5			
1,780	1,800	56	32	29	26	23	20	17	14	11	9	6			
1,800	1,820	56	33	30	27	24	21	18	15	12	9	7			
1,820	1,840	57	34	31	28	25	22	19	16	13	10	8			
1,840	1,860	58	35	32	29	26	23	20	17	14	11	8			
1,860	1,880	59	36	33	30	27	24	21	18	15	12	9			
1,880	1,900	60	37	34	31	28	25	22	19	16	13	10			
1,900	1,920	61	38	35	32	29	26	23	20	17	14	11			
1,920	1,940	62	39	36	33	30	27	24	21	18	15	12			
1,940	1,960	63	40	37	34	31	28	25	22	19	16	13			
1,960	1,980	64	41	38	35	32	29	26	23	20	17	14			
1,980	2,000	65	41	39	36	33	30	27	24	21	18	15			



SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
600	620																
620	640	1															
640	660	2	1														
660	680	3	2	1													
680	700	4	3	2	1												
700	720	5	4	3	2	1											
720	740	6	5	4	3	2	1										
740	760	7	6	5	4	3	2	1									
760	780	8	7	6	5	4	3	2	1								
780	800	9	8	7	6	5	4	3	2	1							
800	820	9	9	8	7	6	5	4	3	2	1						
820	840	10	9	8	7	6	5	4	3	2	1						
840	860	11	10	9	8	7	6	5	4	3	2	1					
860	880	12	11	10	9	8	7	6	5	4	3	2	1				
880	900	13	12	11	10	9	8	7	6	5	4	3	2	1			
900	920	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
920	940	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
940	960	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
960	980	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
980	1,000	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1,000	1,020	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,020	1,040	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,040	1,060	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,060	1,080	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,080	1,100	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,100	1,120	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,120	1,140	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,140	1,160	25	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,160	1,180	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,180	1,200	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,200	1,220	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,220	1,240	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,240	1,260	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,260	1,280	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,280	1,300	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,300	1,320	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,320	1,340	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,340	1,360	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,360	1,380	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,380	1,400	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,400	1,420	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,420	1,440	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,440	1,460	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,460	1,480	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,480	1,500	41	40	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,500	1,520	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,520	1,540	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,540	1,560	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,560	1,580	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,580	1,600	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,600	1,620	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,620	1,640	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,640	1,660	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,660	1,680	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,680	1,700	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,700	1,720	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,720	1,740	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,740	1,760	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,760	1,780	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,780	1,800	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,800	1,820	56	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,820	1,840	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,840	1,860	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,860	1,880	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,880	1,900	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,900	1,920	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46

**SEMI-MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
				8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000
The amount of tax to be withheld is:																	
980	1.000	1															
1.000	1.020	2	1														
1.020	1.040	3	2	1													
1.040	1.060	4	3	2	1												
1.060	1.080	5	4	3	2	1											
1.080	1.100	6	5	4	3	2	1										
1.100	1.120	7	6	5	4	3	2	1									
1.120	1.140	8	7	6	5	4	3	2	1								
1.140	1.160	9	8	7	6	5	4	3	2	1							
1.160	1.180	10	9	8	7	6	5	4	3	2	1						
1.180	1.200	11	10	9	8	7	6	5	4	3	2	1					
1.200	1.220	12	11	10	9	8	7	6	5	4	3	2	1				
1.220	1.240	13	12	11	10	9	8	7	6	5	4	3	2	1			
1.240	1.260	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
1.260	1.280	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
1.280	1.300	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
1.300	1.320	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1.320	1.340	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1.340	1.360	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1.360	1.380	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1.380	1.400	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1.400	1.420	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1.420	1.440	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1.440	1.460	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1.460	1.480	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1.480	1.500	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1.500	1.520	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1.520	1.540	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1.540	1.560	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1.560	1.580	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1.580	1.600	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1.600	1.620	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1.620	1.640	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1.640	1.660	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1.660	1.680	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1.680	1.700	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1.700	1.720	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1.720	1.740	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1.740	1.760	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1.760	1.780	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1.780	1.800	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1.800	1.820	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1.820	1.840	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1.840	1.860	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1.860	1.880	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1.880	1.900	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1.900	1.920	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1.920	1.940	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1.940	1.960	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1.960	1.980	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1.980	2.000	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2.000	2.020	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2.020	2.040	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2.040	2.060	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2.060	2.080	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2.080	2.100	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2.100	2.120	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2.120	2.140	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2.140	2.160	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2.160	2.180	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2.180	2.200	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2.200	2.220																
2.220	2.240																
2.240	2.260																

**SEMI-MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
1,300	1,320	8	7														
1,320	1,340	1	8														
1,340	1,360	2	1														
1,360	1,380	3	2	1													
1,380	1,400	3	2	2	1												
1,400	1,420	4	3	2	1												
1,420	1,440	5	4	3	2	1											
1,440	1,460	6	5	4	3	2	1										
1,460	1,480	7	6	5	4	3	2	1									
1,480	1,500	8	7	6	5	4	3	2	1								
1,500	1,520	9	8	7	6	5	4	3	2	1							
1,520	1,540	10	9	8	7	6	5	4	3	2	1						
1,540	1,560	11	10	9	8	7	6	5	4	3	2	1					
1,560	1,580	12	11	10	9	8	7	6	5	4	3	2	1				
1,580	1,600	13	12	11	10	9	8	7	6	5	4	3	2	1			
1,600	1,620	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
1,620	1,640	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
1,640	1,660	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
1,660	1,680	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1,680	1,700	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1,700	1,720	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,720	1,740	19	18	17	17	16	15	14	13	12	11	10	9	8	7	6	5
1,740	1,760	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,760	1,780	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,780	1,800	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,800	1,820	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,820	1,840	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,840	1,860	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,860	1,880	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,880	1,900	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,900	1,920	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,920	1,940	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,940	1,960	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,960	1,980	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,980	2,000	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
2,000	2,020	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
2,020	2,040	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
2,040	2,060	34	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
2,060	2,080	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
2,080	2,100	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
2,100	2,120	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
2,120	2,140	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
2,140	2,160	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
2,160	2,180	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
2,180	2,200	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
2,200	2,220	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
2,220	2,240	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
2,240	2,260	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
2,260	2,280	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
2,280	2,300	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
2,300	2,320	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
2,320	2,340	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2,340	2,360	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2,360	2,380	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2,380	2,400	50	49	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2,400	2,420	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2,420	2,440	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2,440	2,460	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2,460	2,480	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2,480	2,500	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2,500	2,520	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,520	2,540	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,540	2,560	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,560	2,580	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,580	2,600	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,600	2,620	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000				
The amount of tax to be withheld is:															
1.000	1.040	1													
1.040	1.080	2													
1.080	1.120	4													
1.120	1.160	5													
1.160	1.200	7													
1.200	1.240	9													
1.240	1.280	11													
1.280	1.320	13													
1.320	1.360	15													
1.360	1.400	17													
1.400	1.440	19													
1.440	1.480	20													
1.480	1.520	22													
1.520	1.560	24	1												
1.560	1.600	26	3												
1.600	1.640	28	5												
1.640	1.680	30	6	1											
1.680	1.720	32	8	2											
1.720	1.760	34	10	4											
1.760	1.800	36	12	6	1										
1.800	1.840	37	14	8	2										
1.840	1.880	39	16	10	4										
1.880	1.920	41	18	12	6	1									
1.920	1.960	43	20	14	8	2									
1.960	2.000	45	21	16	10	4									
2.000	2.040	47	23	17	12	6	1								
2.040	2.080	49	25	19	13	8	2								
2.080	2.120	51	27	21	15	9	4								
2.120	2.160	52	29	23	17	11	5	1							
2.160	2.200	54	31	25	19	13	7	2							
2.200	2.240	56	33	27	21	15	9	3							
2.240	2.280	58	35	29	23	17	11	5							
2.280	2.320	60	36	31	25	19	13	7	1						
2.320	2.360	62	38	32	27	21	15	9	3						
2.360	2.400	64	40	34	28	23	17	11	5						
2.400	2.440	66	42	36	30	24	19	13	7	1					
2.440	2.480	67	44	38	32	26	20	15	9	3					
2.480	2.520	69	46	40	34	28	22	16	11	5					
2.520	2.560	71	48	42	36	30	24	18	12	7	1				
2.560	2.600	73	50	44	38	32	26	20	14	9	3				
2.600	2.640	75	52	46	40	34	28	22	16	10	5				
2.640	2.680	77	53	48	42	36	30	24	18	12	6				
2.680	2.720	79	55	49	44	38	32	26	20	14	8				
2.720	2.760	81	57	51	45	40	34	28	22	16	10				
2.760	2.800	83	59	53	47	41	36	30	24	18	12				
2.800	2.840	84	61	55	49	43	37	32	26	20	14				
2.840	2.880	86	63	57	51	45	39	33	28	22	16				
2.880	2.920	88	65	59	53	47	41	35	29	24	18				
2.920	2.960	90	67	61	55	49	43	37	31	25	20				
2.960	3.000	92	68	63	57	51	45	39	33	27	21				
3.000	3.040	94	70	64	59	53	47	41	35	29	23				
3.040	3.080	96	72	66	60	55	49	43	37	31	25				
3.080	3.120	98	74	68	62	56	51	45	39	33	27				
3.120	3.160	99	76	70	64	58	52	47	41	35	29				
3.160	3.200	101	78	72	66	60	54	48	43	37	31				
3.200	3.240	103	80	74	68	62	56	50	44	39	33				
3.240	3.280	105	82	76	70	64	58	52	46	40	35				
3.280	3.320	107	83	78	72	66	60	54	48	42	36				
3.320	3.360	109	85	79	74	68	62	56	50	44	38				
3.360	3.400	111	87	81	75	70	64	58	52	46	40				
3.400	3.440	113	89	83	77	71	66	60	54	48	42				
3.440	3.480	114	91	85	79	73	67	62	56	50	44				
3.480	3.520	116	93	87	81	75	69	63	58	52	46				
3.520	3.560	118	95	89	83	77	71	65	59	54	48				
3.560	3.600	120	97	91	85	79	73	67	61	56	50				
3.600	3.640	122	99	93	87	81	75	69	63	57	52				
3.640	3.680	124	100	95	89	83	77	71	65	59	53				
3.680	3.720	126	102	96	91	85	79	73	67	61	55				
3.720	3.760	128	104	98	92	87	81	75	69	63	57				
3.760	3.800	130	106	100	94	88	83	77	71	65	59				

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000						
The amount of tax to be withheld is:																		
1.080	1.120																	
1.120	1.160	1																
1.160	1.200	3																
1.200	1.240	5																
1.240	1.280	7																
1.280	1.320	9																
1.320	1.360	11																
1.360	1.400	12																
1.400	1.440	14																
1.440	1.480	16																
1.480	1.520	18																
1.520	1.560	20																
1.560	1.600	22																
1.600	1.640	24																
1.640	1.680	26																
1.680	1.720	27																
1.720	1.760	29																
1.760	1.800	31																
1.800	1.840	33																
1.840	1.880	35																
1.880	1.920	37	1															
1.920	1.960	39	2															
1.960	2.000	41	3															
2.000	2.040	42	5															
2.040	2.080	44	7	1														
2.080	2.120	46	9	3														
2.120	2.160	48	11	5														
2.160	2.200	50	13	7	1													
2.200	2.240	52	15	9	3													
2.240	2.280	54	17	11	5													
2.280	2.320	56	18	13	7	1												
2.320	2.360	58	20	14	9	3												
2.360	2.400	59	22	16	10	5												
2.400	2.440	61	24	18	12	6	1											
2.440	2.480	63	26	20	14	8	2											
2.480	2.520	65	28	22	16	10	4											
2.520	2.560	67	30	24	18	12	6	1										
2.560	2.600	69	32	26	20	14	8	2										
2.600	2.640	71	33	28	22	16	10	4										
2.640	2.680	73	35	29	24	18	12	6	1									
2.680	2.720	74	37	31	26	20	14	8	2									
2.720	2.760	76	39	33	27	22	16	10	4									
2.760	2.800	78	41	35	29	23	18	12	6	1								
2.800	2.840	80	43	37	31	25	19	14	8	2								
2.840	2.880	82	45	39	33	27	21	15	10	4								
2.880	2.920	84	47	41	35	29	23	17	11	6	1							
2.920	2.960	86	49	43	37	31	25	19	13	7	2							
2.960	3.000	88	50	45	39	33	27	21	15	9	3							
3.000	3.040	89	52	46	41	35	29	23	17	11	5							
3.040	3.080	91	54	48	42	37	31	25	19	13	7	1						
3.080	3.120	93	56	50	44	38	33	27	21	15	9	3						
3.120	3.160	95	58	52	46	40	34	29	23	17	11	5						
3.160	3.200	97	60	54	48	42	36	30	25	19	13	7						
3.200	3.240	99	62	56	50	44	38	32	26	21	15	9						
3.240	3.280	101	64	58	52	46	40	34	28	22	17	11						
3.280	3.320	103	65	60	54	48	42	36	30	24	18	13						
3.320	3.360	105	67	61	56	50	44	38	32	26	20	14						
3.360	3.400	106	69	63	57	52	46	40	34	28	22	16						
3.400	3.440	108	71	65	59	53	48	42	36	30	24	18						
3.440	3.480	110	73	67	61	55	49	44	38	32	26	20						
3.480	3.520	112	75	69	63	57	51	45	40	34	28	22						
3.520	3.560	114	77	71	65	59	53	47	41	36	30	24						
3.560	3.600	116	79	73	67	61	55	49	43	37	32	26						
3.600	3.640	118	80	75	69	63	57	51	45	39	33	28						
3.640	3.680	120	82	76	71	65	59	53	47	41	35	29						
3.680	3.720	121	84	78	73	67	61	55	49	43	37	31						
3.720	3.760	123	86	80	74	69	63	57	51	45	39	33						
3.760	3.800	125	88	82	76	70	65	59	53	47	41	35						
3.800	3.840	127	90	84	78	72	66	61	55	49	43	37						
3.840	3.880	129	92	86	80	74	68	62	57	51	45	39						

**MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
1.200	1.240	1													
1.240	1.280	2													
1.280	1.320	4													
1.320	1.360	6													
1.360	1.400	8													
1.400	1.440	10													
1.440	1.480	11													
1.480	1.520	13													
1.520	1.560	15													
1.560	1.600	17													
1.600	1.640	19													
1.640	1.680	21													
1.680	1.720	23													
1.720	1.760	25													
1.760	1.800	27													
1.800	1.840	28													
1.840	1.880	29													
1.880	1.920	32													
1.920	1.960	34													
1.960	2.000	36													
2.000	2.040	38													
2.040	2.080	40													
2.080	2.120	42													
2.120	2.160	43													
2.160	2.200	45													
2.200	2.240	47	1												
2.240	2.280	49	2												
2.280	2.320	51	4												
2.320	2.360	53	6	1											
2.360	2.400	55	8	2											
2.400	2.440	57	10	4											
2.440	2.480	58	11	6											
2.480	2.520	60	13	7	1										
2.520	2.560	62	15	9	3										
2.560	2.600	64	17	11	5										
2.600	2.640	66	19	13	7	1									
2.640	2.680	68	21	15	9	3									
2.680	2.720	70	23	17	11	5									
2.720	2.760	72	25	19	13	7	1								
2.760	2.800	74	27	21	15	9	3								
2.800	2.840	75	28	23	17	11	5								
2.840	2.880	77	30	24	19	13	7	1							
2.880	2.920	79	32	26	20	15	9	3							
2.920	2.960	81	34	28	22	16	11	5							
2.960	3.000	83	36	30	24	18	12	7	1						
3.000	3.040	85	38	32	26	20	14	8	3						
3.040	3.080	87	40	34	28	22	16	10	4						
3.080	3.120	89	42	36	30	24	18	12	6	1					
3.120	3.160	90	43	38	32	26	20	14	8	2					
3.160	3.200	92	45	39	34	28	22	16	10	4					
3.200	3.240	94	47	41	35	30	24	18	12	6	1				
3.240	3.280	96	49	43	37	31	26	20	14	8	2				
3.280	3.320	98	51	45	39	33	27	22	16	10	4				
3.320	3.360	100	53	47	41	35	29	23	18	12	6	1			
3.360	3.400	102	55	49	43	37	31	25	19	14	8	2			
3.400	3.440	104	57	51	45	39	33	27	21	15	10	4			
3.440	3.480	105	58	53	47	41	35	29	23	17	11	6			
3.480	3.520	107	60	54	49	43	37	31	25	19	13	7			
3.520	3.560	109	62	56	50	45	39	33	27	21	15	9			
3.560	3.600	111	64	58	52	46	41	35	29	23	17	11			
3.600	3.640	113	66	60	54	48	42	37	31	25	19	13			
3.640	3.680	115	68	62	56	50	44	39	33	27	21	15			
3.680	3.720	117	70	64	58	52	46	40	35	29	23	17			
3.720	3.760	119	72	66	60	54	48	42	36	31	25	19			
3.760	3.800	121	74	68	62	56	50	44	38	32	27	21			
3.800	3.840	122	75	70	64	58	52	46	40	34	28	23			
3.840	3.880	124	77	71	66	60	54	48	42	36	30	24			
3.880	3.920	126	79	73	67	62	56	50	44	38	32	26			
3.920	3.960	128	81	75	69	63	58	52	46	40	34	28			
3.960	4.000	130	83	77	71	65	59	54	48	42	36	30			

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
1,180	1,200																
1,200	1,240	1															
1,240	1,280	2	1														
1,280	1,320	4	2	1													
1,320	1,360	6	4	2	1												
1,360	1,400	8	6	4	2	1											
1,400	1,440	10	8	6	4	2	1										
1,440	1,480	11	10	8	6	4	2	1									
1,480	1,520	13	11	9	7	6	4	2	1								
1,520	1,560	15	13	11	9	7	5	3	2								
1,560	1,600	17	15	13	11	9	7	5	3	1							
1,600	1,640	19	17	15	13	11	9	7	5	3	1						
1,640	1,680	21	19	17	15	13	11	9	7	5	3	1					
1,680	1,720	23	21	19	17	15	13	11	9	7	5	3	1				
1,720	1,760	25	23	21	19	17	15	13	11	9	7	5	3	1			
1,760	1,800	27	25	23	21	19	17	15	13	11	9	7	5	3	1		
1,800	1,840	28	26	24	23	21	19	17	15	13	11	9	7	5	3	1	
1,840	1,880	30	28	26	24	22	20	19	17	15	13	11	9	7	5	3	1
1,880	1,920	32	30	28	26	24	22	20	18	16	15	13	11	9	7	5	3
1,920	1,960	34	32	30	28	26	24	22	20	18	16	14	12	11	9	7	5
1,960	2,000	36	34	32	30	28	26	24	22	20	18	16	14	12	10	9	7
2,000	2,040	38	36	34	32	30	28	26	24	22	20	18	16	14	12	10	8
2,040	2,080	40	38	36	34	32	30	28	26	24	22	20	18	16	14	12	10
2,080	2,120	42	40	38	36	34	32	30	28	26	24	22	20	18	16	14	12
2,120	2,160	43	41	40	38	36	34	32	30	28	26	24	22	20	18	16	14
2,160	2,200	45	43	41	39	37	36	34	32	30	28	26	24	22	20	18	16
2,200	2,240	47	45	43	41	39	37	35	33	32	30	28	26	24	22	20	18
2,240	2,280	49	47	45	43	41	39	37	35	33	31	29	28	26	24	22	20
2,280	2,320	51	49	47	45	43	41	39	37	35	33	31	29	27	26	24	22
2,320	2,360	53	51	49	47	45	43	41	39	37	35	33	31	29	27	25	23
2,360	2,400	55	53	51	49	47	45	43	41	39	37	35	33	31	29	27	25
2,400	2,440	57	55	53	51	49	47	45	43	41	39	37	35	33	31	29	27
2,440	2,480	58	57	55	53	51	49	47	45	43	41	39	37	35	33	31	29
2,480	2,520	60	58	56	54	53	51	49	47	45	43	41	39	37	35	33	31
2,520	2,560	62	60	58	56	54	52	50	49	47	45	43	41	39	37	35	33
2,560	2,600	64	62	60	58	56	54	52	50	48	46	45	43	41	39	37	35
2,600	2,640	66	64	62	60	58	56	54	52	50	48	46	44	42	41	39	37
2,640	2,680	68	66	64	62	60	58	56	54	52	50	48	46	44	42	40	39
2,680	2,720	70	68	66	64	62	60	58	56	54	52	50	48	46	44	42	40
2,720	2,760	72	70	68	66	64	62	60	58	56	54	52	50	48	46	44	42
2,760	2,800	74	72	70	68	66	64	62	60	58	56	54	52	50	48	46	44
2,800	2,840	75	73	71	70	68	66	64	62	60	58	56	54	52	50	48	46
2,840	2,880	77	75	73	71	69	67	66	64	62	60	58	56	54	52	50	48
2,880	2,920	79	77	75	73	71	69	67	65	63	62	60	58	56	54	52	50
2,920	2,960	81	79	77	75	73	71	69	67	65	63	61	59	58	56	54	52
2,960	3,000	83	81	79	77	75	73	71	69	67	65	63	61	59	57	56	54
3,000	3,040	85	83	81	79	77	75	73	71	69	67	65	63	61	59	57	55
3,040	3,080	87	85	83	81	79	77	75	73	71	69	67	65	63	61	59	57
3,080	3,120	89	87	85	83	81	79	77	75	73	71	69	67	65	63	61	59
3,120	3,160	90	88	87	85	83	81	79	77	75	73	71	69	67	65	63	61
3,160	3,200	92	90	88	86	84	83	81	79	77	75	73	71	69	67	65	63
3,200	3,240	94	92	90	88	86	84	82	80	79	77	75	73	71	69	67	65
3,240	3,280	96	94	92	90	88	86	84	82	80	78	76	75	73	71	69	67
3,280	3,320	98	96	94	92	90	88	86	84	82	80	78	76	74	73	71	69
3,320	3,360	100	98	96	94	92	90	88	86	84	82	80	78	76	74	72	70
3,360	3,400	102	100	98	96	94	92	90	88	86	84	82	80	78	76	74	72
3,400	3,440	104	102	100	98	96	94	92	90	88	86	84	82	80	78	76	74
3,440	3,480	105	104	102	100	98	96	94	92	90	88	86	84	82	80	78	76
3,480	3,520	107	105	103	101	100	98	96	94	92	90	88	86	84	82	80	78
3,520	3,560	109	107	105	103	101	99	97	96	94	92	90	88	86	84	82	80
3,560	3,600	111	109	107	105	103	101	99	97	95	93	92	90	88	86	84	82
3,600	3,640	113	111	109	107	105	103	101	99	97	95	93	91	89	88	86	84
3,640	3,680	115	113	111	109	107	105	103	101	99	97	95	93	91	89	87	86
3,680	3,720	117	115	113	111	109	107	105	103	101	99	97	95	93	91	89	87
3,720	3,760	119	117	115	113	111	109	107	105	103	101	99	97	95	93	91	89
3,760	3,800	121	119	117	115	113	111	109	107	105	103	101	99	97	95	93	91

**MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
1.900	1.920																
1.920	1.960	1															
1.960	2.000	3	1														
2.000	2.040	5	3	1													
2.040	2.080	6	4	2	1												
2.080	2.120	8	6	4	2	1											
2.120	2.160	10	8	6	4	2	1										
2.160	2.200	12	10	8	6	4	2	1									
2.200	2.240	14	12	10	8	6	4	2	1								
2.240	2.280	16	14	12	10	8	6	4	2	1							
2.280	2.320	18	16	14	12	10	8	6	4	2	1						
2.320	2.360	20	18	16	14	12	10	8	6	4	2	1					
2.360	2.400	21	19	18	16	14	12	10	8	6	4	2	1				
2.400	2.440	23	21	19	17	15	14	12	10	8	6	4	2	1			
2.440	2.480	25	23	21	19	17	15	13	11	10	8	6	4	2	1		
2.480	2.520	27	25	23	21	19	17	15	13	11	9	7	6	4	2	1	
2.520	2.560	29	27	25	23	21	19	17	15	13	11	9	7	5	3	2	
2.560	2.600	31	29	27	25	23	21	19	17	15	13	11	9	7	5	3	1
2.600	2.640	33	31	29	27	25	23	21	19	17	15	13	11	9	7	5	3
2.640	2.680	35	33	31	29	27	25	23	21	19	17	15	13	11	9	7	5
2.680	2.720	36	35	33	31	29	27	25	23	21	19	17	15	13	11	9	7
2.720	2.760	38	36	34	32	31	29	27	25	23	21	19	17	15	13	11	9
2.760	2.800	40	38	36	34	32	30	28	27	25	23	21	19	17	15	13	11
2.800	2.840	42	40	38	36	34	32	30	28	26	24	23	21	19	17	15	13
2.840	2.880	44	42	40	38	36	34	32	30	28	26	24	22	20	19	17	15
2.880	2.920	46	44	42	40	38	36	34	32	30	28	26	24	22	20	18	16
2.920	2.960	48	46	44	42	40	38	36	34	32	30	28	26	24	22	20	18
2.960	3.000	50	48	46	44	42	40	38	36	34	32	30	28	26	24	22	20
3.000	3.040	52	50	48	46	44	42	40	38	36	34	32	30	28	26	24	22
3.040	3.080	53	51	49	48	46	44	42	40	38	36	34	32	30	28	26	24
3.080	3.120	55	53	51	49	47	45	44	42	40	38	36	34	32	30	28	26
3.120	3.160	57	55	53	51	49	47	45	43	41	40	38	36	34	32	30	28
3.160	3.200	59	57	55	53	51	49	47	45	43	41	39	37	36	34	32	30
3.200	3.240	61	59	57	55	53	51	49	47	45	43	41	39	37	35	33	32
3.240	3.280	63	61	59	57	55	53	51	49	47	45	43	41	39	37	35	33
3.280	3.320	65	63	61	59	57	55	53	51	49	47	45	43	41	39	37	35
3.320	3.360	67	65	63	61	59	57	55	53	51	49	47	45	43	41	39	37
3.360	3.400	68	66	65	63	61	59	57	55	53	51	49	47	45	43	41	39
3.400	3.440	70	68	66	64	62	61	59	57	55	53	51	49	47	45	43	41
3.440	3.480	72	70	68	66	64	62	60	58	57	55	53	51	49	47	45	43
3.480	3.520	74	72	70	68	66	64	62	60	58	56	54	53	51	49	47	45
3.520	3.560	76	74	72	70	68	66	64	62	60	58	56	54	52	50	49	47
3.560	3.600	78	76	74	72	70	68	66	64	62	60	58	56	54	52	50	48
3.600	3.640	80	78	76	74	72	70	68	66	64	62	60	58	56	54	52	50
3.640	3.680	82	80	78	76	74	72	70	68	66	64	62	60	58	56	54	52
3.680	3.720	83	82	80	78	76	74	72	70	68	66	64	62	60	58	56	54
3.720	3.760	85	83	81	79	78	76	74	72	70	68	66	64	62	60	58	56
3.760	3.800	87	85	83	81	79	77	75	74	72	70	68	66	64	62	60	58
3.800	3.840	89	87	85	83	81	79	77	75	73	71	70	68	66	64	62	60
3.840	3.880	91	89	87	85	83	81	79	77	75	73	71	69	67	66	64	62
3.880	3.920	93	91	89	87	85	83	81	79	77	75	73	71	69	67	65	63
3.920	3.960	95	93	91	89	87	85	83	81	79	77	75	73	71	69	67	65
3.960	4.000	97	95	93	91	89	87	85	83	81	79	77	75	73	71	69	67
4.000	4.040	99	97	95	93	91	89	87	85	83	81	79	77	75	73	71	69
4.040	4.080	100	98	96	95	93	91	89	87	85	83	81	79	77	75	73	71
4.080	4.120	102	100	98	96	94	92	91	89	87	85	83	81	79	77	75	73
4.120	4.160	104	102	100	98	96	94	92	90	88	87	85	83	81	79	77	75
4.160	4.200	106	104	102	100	98	96	94	92	90	88	86	84	83	81	79	77
4.200	4.240	108	106	104	102	100	98	96	94	92	90	88	86	84	82	80	79
4.240	4.280	110	108	106	104	102	100	98	96	94	92	90	88	86	84	82	80
4.280	4.320	112	110	108	106	104	102	100	98	96	94	92	90	88	86	84	82
4.320	4.360	114	112	110	108	106	104	102	100	98	96	94	92	90	88	86	84
4.360	4.400	115	113	112	110	108	106	104	102	100	98	96	94	92	90	88	86
4.400	4.440	117	115	113	111	109	108	106	104	102	100	98	96	94	92	90	88
4.440	4.480	119	117	115	113	111	109	107	105	104	102	100	98	96	94	92	90
4.480	4.520	121	119	117	115	113	111	109	107	105	103	101	100	98	96	94	92



**MONTHLY PAYROLL PERIOD**

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
2,600	2,640																
2,640	2,680	1															
2,680	2,720	3	1														
2,720	2,760	5	3	1													
2,760	2,800	7	5	3	1												
2,800	2,840	9	7	5	3	1											
2,840	2,880	11	9	7	5	3	1										
2,880	2,920	13	11	9	7	5	3	1									
2,920	2,960	14	12	11	9	7	5	3	1								
2,960	3,000	16	14	12	10	9	7	5	3	1							
3,000	3,040	18	16	14	12	10	8	6	5	3	1						
3,040	3,080	20	18	16	14	12	10	8	6	4	2	1					
3,080	3,120	22	20	18	16	14	12	10	8	6	4	2	1				
3,120	3,160	24	22	20	18	16	14	12	10	8	6	4	2	1			
3,160	3,200	26	24	22	20	18	16	14	12	10	8	6	4	2	1		
3,200	3,240	28	26	24	22	20	18	16	14	12	10	8	6	4	2	1	
3,240	3,280	29	28	26	24	22	20	18	16	14	12	10	8	6	4	2	1
3,280	3,320	31	29	27	26	24	22	20	18	16	14	12	10	8	6	4	2
3,320	3,360	33	31	29	27	25	23	22	20	18	16	14	12	10	8	6	4
3,360	3,400	35	33	31	29	27	25	23	21	19	18	16	14	12	10	8	6
3,400	3,440	37	35	33	31	29	27	25	23	21	19	17	15	14	12	10	8
3,440	3,480	39	37	35	33	31	29	27	25	23	21	19	17	15	13	11	10
3,480	3,520	41	39	37	35	33	31	29	27	25	23	21	19	17	15	13	11
3,520	3,560	43	41	39	37	35	33	31	29	27	25	23	21	19	17	15	13
3,560	3,600	45	43	41	39	37	35	33	31	29	27	25	23	21	19	17	15
3,600	3,640	46	44	42	41	39	37	35	33	31	29	27	25	23	21	19	17
3,640	3,680	48	46	44	42	40	39	37	35	33	31	29	27	25	23	21	19
3,680	3,720	50	48	46	44	42	40	38	36	35	33	31	29	27	25	23	21
3,720	3,760	52	50	48	46	44	42	40	38	36	34	32	31	29	27	25	23
3,760	3,800	54	52	50	48	46	44	42	40	38	36	34	32	30	28	27	25
3,800	3,840	56	54	52	50	48	46	44	42	40	38	36	34	32	30	28	26
3,840	3,880	58	56	54	52	50	48	46	44	42	40	38	36	34	32	30	28
3,880	3,920	60	58	56	54	52	50	48	46	44	42	40	38	36	34	32	30
3,920	3,960	61	59	58	56	54	52	50	48	46	44	42	40	38	36	34	32
3,960	4,000	63	61	59	57	56	54	52	50	48	46	44	42	40	38	36	34
4,000	4,040	65	63	61	59	57	55	53	52	50	48	46	44	42	40	38	36
4,040	4,080	67	65	63	61	59	57	55	53	51	49	48	46	44	42	40	38
4,080	4,120	69	67	65	63	61	59	57	55	53	51	49	47	45	44	42	40
4,120	4,160	71	69	67	65	63	61	59	57	55	53	51	49	47	45	43	41
4,160	4,200	73	71	69	67	65	63	61	59	57	55	53	51	49	47	45	43
4,200	4,240	75	73	71	69	67	65	63	61	59	57	55	53	51	49	47	45
4,240	4,280	76	75	73	71	69	67	65	63	61	59	57	55	53	51	49	47
4,280	4,320	78	76	74	73	71	69	67	65	63	61	59	57	55	53	51	49
4,320	4,360	80	78	76	74	72	70	69	67	65	63	61	59	57	55	53	51
4,360	4,400	82	80	78	76	74	72	70	68	66	65	63	61	59	57	55	53
4,400	4,440	84	82	80	78	76	74	72	70	68	66	64	62	61	59	57	55
4,440	4,480	86	84	82	80	78	76	74	72	70	68	66	64	62	60	58	57
4,480	4,520	88	86	84	82	80	78	76	74	72	70	68	66	64	62	60	58
4,520	4,560	90	88	86	84	82	80	78	76	74	72	70	68	66	64	62	60
4,560	4,600	92	90	88	86	84	82	80	78	76	74	72	70	68	66	64	62
4,600	4,640	93	91	89	88	86	84	82	80	78	76	74	72	70	68	66	64
4,640	4,680	95	93	91	89	87	86	84	82	80	78	76	74	72	70	68	66
4,680	4,720	97	95	93	91	89	87	85	83	82	80	78	76	74	72	70	68
4,720	4,760	99	97	95	93	91	89	87	85	83	81	79	78	76	74	72	70
4,760	4,800	101	99	97	95	93	91	89	87	85	83	81	79	77	75	74	72
4,800	4,840	103	101	99	97	95	93	91	89	87	85	83	81	79	77	75	73
4,840	4,880	105	103	101	99	97	95	93	91	89	87	85	83	81	79	77	75
4,880	4,920	107	105	103	101	99	97	95	93	91	89	87	85	83	81	79	77
4,920	4,960	108	106	105	103	101	99	97	95	93	91	89	87	85	83	81	79
4,960	5,000	110	108	106	104	103	101	99	97	95	93	91	89	87	85	83	81
5,000	5,040	112	110	108	106	104	102	100	99	97	95	93	91	89	87	85	83
5,040	5,080	114	112	110	108	106	104	102	100	98	96	95	93	91	89	87	85
5,080	5,120	116	114	112	110	108	106	104	102	100	98	96	94	92	91	89	87
5,120	5,160	118	116	114	112	110	108	106	104	102	100	98	96	94	92	90	88
5,160	5,200	120	118	116	114	112	110	108	106	104	102	100	98	96	94	92	90
5,200	5,240	122	120	118	116	114	112	110	108	106	104	102	100	98	96	94	92

# MISSISSIPPI

## WITHHOLDING TAX CALENDAR

*If a due date falls on a weekend or a state holiday, the filing is due the next working day.*

<b>New Employee</b>	When a new employee is hired, have each employee complete the Mississippi Employee's Withholding Exemption Certificate, Form 89-350. Upon each payment of wages to an employee, withhold Mississippi income tax in accordance with the employee's Form 89-350 and the applicable withholding table.
<b>January 15th</b>	Monthly Taxpayers – File employer's return and remittance for December. Quarterly Taxpayers – File employer's return and remittance for 4 <sup>th</sup> quarter (October, November, and December).
<b>January 31st</b>	Furnish Wage and Tax Statements to employees showing total wages paid and the amount of Mississippi income tax withheld during calendar year. <b>Both paper and electronic W2s and the Annual Information Returns, Form 89-140, are due to be filed with the State.</b>
<b>February 15th</b>	Monthly Taxpayers – File employer's return and remittance for January.
<b>February 28th</b>	Both paper and electronic 1099s and the Annual Information Returns, Form 89-140, are due to be filed with the State.
<b>March 15th</b>	Monthly Taxpayers – File employer's return and remittance for February.
<b>April 15th</b>	Monthly Taxpayers – File employer's return and remittance for March. Quarterly Taxpayers – File employer's return and remittance for 1 <sup>st</sup> quarter (January, February, and March).
<b>May 15th</b>	Monthly Taxpayers – File employer's return and remittance for April.
<b>June 15th</b>	Monthly Taxpayers – File employer's return and remittance for May.
<b>July 15th</b>	Monthly Taxpayers – File employer's return and remittance for June. Quarterly Taxpayers – File employer's return and remittance for 2 <sup>nd</sup> quarter (April, May, and June).
<b>August 15th</b>	Monthly Taxpayers – File employer's return and remittance for July.
<b>September 15th</b>	Monthly Taxpayers – File employer's return and remittance for August.
<b>October 15th</b>	Monthly Taxpayers – File employer's return and remittance for September. Quarterly Taxpayers – File employer's return and remittance for 3 <sup>rd</sup> quarter (July, August, and September).
<b>November 15th</b>	Monthly Taxpayers – File employer's return and remittance for October.
<b>December 15th</b>	Monthly Taxpayers – File employer's return and remittance for November.