



**MONTANA**  
DEPARTMENT OF  
**REVENUE**

# **Montana Employer and Information Agent Guide**

**with Montana Withholding Tax Tables**

V2 November 2023

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## What's new?

**Withholding Table Update.** Senate Bill 399, passed during the 67th Legislature in 2021, made significant changes to Montana's income tax system beginning in Tax Year 2024. Beginning in Tax Year 2024, taxpayers will see changes to filing statuses, tax brackets, and the calculation of Montana taxable income. For more information, please see 2023 Form 2 instructions. As a result, the withholding tax tables have been adjusted.

**Redesigned Form MW-4.** The Montana Employee's Withholding Allowance and Exemption Certificate (Form MW-4) has been redesigned because of changes to the Montana income tax system. The department encourages all employees working in Montana to submit a new Form MW-4 for Tax Year 2024 to adjust the amount of wage withholding to more accurately reflect the employee's Montana tax liability.

**Tip Income.** Beginning in Tax Year 2024, tip income is no longer exempt from Montana tax and is considered wages for Montana tax purposes.

**Increased Late Filing Penalty.** Beginning in 2024, employers that fail to file Forms W-2 within 30 days of the first delinquency notice may be subject to a penalty. The penalty is equal to \$50 for each Form W-2, with a minimum penalty of \$250. Employers may be eligible for a waiver. See the Penalties and Interest section of this guide for more information.

**De Minimis Withholding Exemption.** House Bill 447 created an exclusion for nonresident individuals that worked in Montana for less than 30 days. These nonresidents do not have an income tax filing requirement and their employers do not have a wage withholding requirement. The exemption does not apply to professional athletes, entertainers, persons that perform services for compensation on a per-event basis, construction workers, employees with annual salaries of more than \$500,000, and qualified production employees for the purposes of the MEDIA Credit.

This exemption only applies to wage withholding requirements and does not affect the determination of a business's nexus in Montana.

**Withholding Rate Update for Supplemental Wages.** Beginning with Tax Year 2024, the rate of withholding on supplemental wages has decreased from 6 percent to 5 percent.

## Introduction

Employers and information agents can use this guide to prepare their Montana Forms MW-3, W-2, and 1099. The guide includes information about Montana filing requirements and instructions for filing the returns with us, including how to file using the [TransAction Portal \(TAP\)](#).

## Employers

### Employers' Withholding Responsibilities in Montana

Employers are required by law to deduct taxes from wages paid to employees for services performed in Montana, with very limited exceptions. The required withholding amount is a part of the employee's wages, but instead of paying the employee the withheld portion, the employer sends it to the Department of Revenue as wage withholding payment. Additionally, an employer must make wage withholding payments and file the applicable Montana forms.

The wages withheld by the employer belong to the employee until paid to the state. Employees trust that their employer sends this amount to Montana on their behalf; as such, it is considered a trust tax. The individual business owner or corporate officer is liable for deducting and paying the wage withholding to Montana. Failure to withhold or pay an employee's wage withholding can result in penalties and interest.

Some employers may not have a physical presence in Montana, but have employees working remotely in Montana, and thus may have wage withholding, filing, and payment requirements even if the employee is considered a nonresident. A nonresident employee working in Montana generally has a filing requirement because Montana source income includes the wages, salary, tips, and other compensation for services performed in the state. Certain employees may be exempt from wage withholding if they work in Montana for less than 30 days. See the Exemptions section for more information.

Employers subject to Montana wage withholding requirements must register with the Montana Department of Revenue and file all Montana Forms W-2 and MW-3 annually. Wage withholding payments are due based on the employer's payment schedule.

## **Payroll Withholding Guidelines**

### ***Determining How Much to Withhold***

New employees must complete a Montana Employee's Withholding Allowance and Exemption Certificate (Form MW-4) when they are hired. Current employees only need to update their Form MW-4 if their tax situation changes, such as getting married, divorced, or having a child.

The amount of tax withheld from an employee's pay depends on four factors:

1. the length of the payroll period
2. the employee's gross pay
3. the employee's filing status
4. any other adjustments or exemptions that employee reports on the Form MW-4
5. the wage withholding tax tables located at the end of this guide.

### **Exemptions under Federal and Montana Law**

Every employer doing business in Montana must withhold Montana state income tax from wages paid to an employee for services performed in Montana, unless specifically exempt by federal or Montana law. **Generally, if a class of employment or service is subject to wage withholding for federal purposes, it is also subject to Montana wage withholding.** An employee may request an exemption from or reduction in wage withholding on the Form MW-4. However, certain exemptions do not require filing a Form MW-4.

### ***Form MW-4 Filing Requirement***

The following types of employees qualify for an exemption of Montana withholding requirements under Montana law and the Military Spouses Relief Act. To request an exemption, the employee must complete Form MW-4 and provide it to the employer. Employers must submit new or updated Forms MW-4 through TAP by the last day of the payroll period of when the form was submitted to the employer.

- **Native Americans** – Wages paid to enrolled members of a Native American tribe are not subject to withholding if they reside on the reservation governed by their tribe and the wages are earned on that reservation. Employees must complete Form MW-4, line 5 and give it to the employer, attesting that they reside on their reservation. When wages come from both reservation and non-reservation sources, only the wages from reservation sources are exempt from withholding, and only if employees meet all criteria. When employees do not reside on their reservation for an entire pay period, only wages earned while they reside on the reservation are exempt from taxation, and only if they meet all criteria.
- **Montana National Guard Members** – Montana resident members of the Montana National Guard that are receiving pay for active duty in the U.S. military under U.S.C. Title 10 orders. To claim the exemption, the service member must complete Form MW-4, line 5 and give it to the employer on or before January 31 of each year.
- **North Dakota Residents Reciprocity** – Subject to an agreement between Montana and North Dakota, North Dakota residents are not taxed on wages earned in Montana. You are not required to withhold Montana income tax in this case. To claim the exemption the employee must complete Form MW-4, line 5.
- **Spouse of U.S. Armed Forces Service Member** – Wages paid to the spouse of a U.S. armed forces service member are exempt from state income tax if the spouse is a nonresident of and is present in Montana solely to be with the service member who is stationed in Montana. To claim the exemption, the service member's spouse must complete Form MW-4, line 5 and give it to the employer on or before January 31 of each year.

### **Form MW-4 Not Required**

Employers are exempt from withholding on the following types of employees. A Form MW-4 is not required to claim these exemptions.

- **Agricultural laborers** – Employers of agricultural laborers do not have a Montana wage withholding requirement. Agricultural laborers are employees that work on a farm or ranch that participate in the cultivation of soil or in the raising or harvesting any agricultural or horticultural commodity. Employees working in the cannabis industry are not considered agricultural laborers and are subject to Montana wage withholding requirements.
- **Nonresident interstate employees** – Employees of motor or rail carriers are subject to the jurisdiction of the Interstate Commerce Commission and to income tax withholding only in their state of residency. However, Montana resident transportation workers are subject to Montana wage withholding requirements.
- **Active duty member of the regular armed forces of the U.S., as defined in 10 U.S.C. 101.**

### **Withholding from Nonresidents and Nonresident Aliens**

Compensation to a nonresident or nonresident alien is subject to Montana income tax withholding in all cases unless the compensation is specifically exempted under Montana law or is subject to the de minimis withholding exemption. Compensation that may be excluded from federal withholding or Federal Adjusted Gross Income under a U.S. tax treaty is subject to Montana income tax withholding. The determination of whether a nonresident alien qualifies for tax treaty exclusion is not made until the Montana individual income tax return is filed by the nonresident alien.

Foreign agricultural workers with H-2A visas are exempt from state income tax withholding under Montana tax law. However, while Montana wage withholding is not required, the employee may have an individual income tax filing requirement.

### **De Minimis Withholding Exemption**

Employers of nonresidents that worked in Montana for less than 30 days do not have a Montana wage withholding requirement. The exemption does not apply to employees who work in Montana for more than 30 cumulative days, professional athletes, entertainers, persons that perform services for compensation on a per-event basis, construction workers, key employees, and qualified production employees for the purposes of the MEDIA Credit. Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year. Employers do not need to complete a Form MW-4 for employees that work in Montana for less than 30 days. If an employee is expected to be in Montana for more than 30 days, the employer must open a Montana withholding account and begin withholding when the employee starts working in the state.

### **Withholding from Pensions, Annuities, Deferred Compensations, and IRAs**

Employee contributions to qualifying annuity contracts such as “tax sheltered” annuity plans for teachers, public employees deferred compensation, or other similar plans, as defined by the Internal Revenue Code (I.R.C.), are exempt from withholding requirements to the extent that the contributions are not included in the employee’s adjusted gross income for federal income tax purposes.

A payer is required to withhold on pension payments if the recipient requests withholding. Withholding from pensions can be requested on Form MW-4. The individual must specify a flat dollar amount on Form MW-4, line 3 of the form ([ARM 42.17.103](#)). More information about withholding on pension payments may be found in the Information Agent section of this guide.

## Supplemental Wages

Supplemental wages, such as commissions, bonuses, or overtime pay, are subject to withholding based on the total of the regular and supplemental wages. If supplemental wages are paid separately (for example, a holiday bonus), you can choose to withhold the tax by using one of the following ways:

- the total of the supplemental wage and the regular wage for the current payroll period
- the total of the supplemental wage and the regular wage for the last preceding payroll period that falls within the same calendar year
- a flat 5 percent of the supplemental wage.

## MEDIA Credit Loan-out Withholding

Production companies approved to claim the MEDIA Credit must pay loan-out withholding for any compensation paid to a loan-out company. A loan-out company is a personal service company contracted with and retained by a production company to provide individual personnel who are not employees of the production company (including actors, directors, producers, writers, production designers, production managers, costume designers, directors of photography, editors, casting directors, first assistant directors, second unit directors, stunt coordinators, and similar personnel) for performance of services used directly in a qualified production activity. Compensation is considered payments by the production company to the loan-out company for personal services (15-31-1003(3), MCA).

Production companies must pay loan-out withholding at 5.9% of compensation paid and file a reconciliation form with the department by January 31. The reconciliation form is completed on TAP at <https://tap.dor.mt.gov>. The production company must register for a MEDIA Credit Withholding account to file the reconciliation form and provide a Loan-Out Withholding Certificate (Form LOWCERT) to a loan-out company to report loan-out withholding paid on behalf of the company. The loan-out company must provide the employee a copy of the Form LOWCERT by February 28.

The production company does not need to file Form LOWCERT with the department. However, the production company should keep a copy on record to provide if requested. The employee of the loan-out company reports the withholding amount on Form 2.

## Information Agents

### Reporting requirements

Information agents distribute interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, digital assets, other fixed or determinable annual or periodical gains, profits, and income to individuals, trusts, estates, and pass-through entities.

Information agents must file the applicable Form 1099 with Montana if they make a distribution to a Montana resident or Montana business in the amounts below. If the information agent paid withholding on behalf of the payee, the Forms 1099 must be filed along with a Form MW-3. These forms are due by January 31 of each year.

Information agents can withhold Montana income tax for a recipient of a distribution from a deferred compensation plan, individual retirement plan, or commercial annuity when requested by a payee. The payee must complete and submit a Form MW-4 to the information agent to report the amount of desired withholding. If an information agent withholds Montana income tax on behalf of a recipient of retirement distributions, the agent must file the Form MW-3 to report an annual reconciliation of all withholding paid during the year.

*Important:* Do not file a Form MW-3 if the Form 1099 does not report withholding.

### Federal Forms Required from Information Agents

| Form      | Title   | Amount               |
|-----------|---|----------------------|
| 1042-S    | Foreign Person's U.S. Source Income Subject to Withholding  | \$600                |
| 1099-A    | Acquisition or Abandonment of Secured Property  | Federal requirements |
| 1099-B    | Proceeds From Broker and Barter Exchange Transactions   | \$600                |
| 1099-C    | Cancellation of Debt  | \$600                |
| 1099-CAP  | Changes in Corporate Control and Capital Structure  | \$600                |
| 1099-DIV  | Dividends and Distributions   | \$10                 |
| 1099-G    | Certain Government Payments   | \$600                |
| 1099-INT  | Interest Income   | \$10                 |
| 1099-K    | Merchant Card and Third Party Network Payments  | \$600                |
| 1099-LTC  | Long-Term Care and Accelerated Death Benefits   | \$600                |
| 1099-MISC | Miscellaneous Income  | \$600                |
| 1099-NEC  | Nonemployee Compensation  | \$600                |
| 1099-OID  | Original Issue Discount   | \$10                 |
| 1099-PATR | Taxable Distributions from Cooperatives   | \$10                 |
| 1099-Q    | Payments from Qualified Education Programs  | \$600                |
| 1099-QA   | Distributions from ABLE Accounts  | \$600                |
| 1099-R    | Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, Etc. | \$600                |
| 1099-S    | Proceeds from Real Estate Transactions  | Federal requirements |
| 1099-SA   | Distributions from an HSA, Archer MSA, or Medicare Advantage MSA  | \$600                |
| 1098-T    | Tuition Statement   | \$600                |
| W-2G      | Certain Gambling Winnings   | \$600                |

## Mineral Royalty Payments and Withholding

Remitters making mineral royalty payments from a property in Montana to a royalty owner must withhold tax if the royalty payment is more than \$166 in the current period or more than \$2,000 if paid annually. Remitters must file a Montana Annual Mineral Royalty Withholding Tax Reconciliation. For more information, please review the Mineral Royalty Withholding Tax Guide and [15-30-2536 through 15-30-2547, MCA](#).

The lookback period is the 12-month period from July 1 of the preceding year to June 30 of the current year. For new businesses, payments are due monthly until the initial lookback period is completed.

The department reviews an employer's lookback period to determine if the reporting and payment schedule will change for the next calendar year. If the payment schedule will change in the following year, the department will notify the employer by November 1 of the current year about the new reporting and payment requirements.

## Montana Withholding Payment Requirements

### Payment Schedule and Lookback Period

Withholding payments are due based on the total amount withheld during the lookback period.

Employers that did not have employees or make distributions for the entire duration of the lookback period follow the Withholding Payments Schedule unless notified by the department.

| Withholding Payment Schedule           |  |   |
|--|--|---|
| Amount Withheld during Lookback Period | Payment Schedule                                 | Filing Schedule   |
| \$12,000 or more                       | Accelerated - pay per federal schedule           | Forms MW-3 and W-2 are due January 31 for all Payment Schedules |
| \$1,200-11,999                         | Monthly - pay on the 15th of the following month |   |
| \$1,199 or less                        | Annual - pay on January 31 of the following year |   |
| Not Required                           | Payments are not required                        |   |

## Making Payments

Employers may send payments more frequently than defined by the payment schedule.

Paying online is the quickest and most convenient way to ensure a payment is recorded quickly and accurately. Payment options are:

| Payment Options   |  |  |
|---|--|--|
| Online  | Online   | Mail Check   |
| Transaction Portal<br><a href="https://tap.dor.mt.gov">https://tap.dor.mt.gov</a><br><br>Pay with an e-check (free) or with a credit/debit card (small fee) by logging into the withholding account or without logging in from the home page. | ACH Credit<br><a href="http://MTRRevenue.gov">MTRRevenue.gov</a><br><br>Transfer funds from your financial institution to the Department of Revenue. See our website for more information. | Send <a href="#">MW-1 payment voucher</a> and check as instructed on the form<br><br>To ensure proper credit to your account, you must include the Account ID and payment period on the voucher. |



## Annual Filing Requirements

### Forms MW-3, W-2, and 1099

Employers and information agents reporting withholding must file a complete Form MW-3 by January 31. Employers must include all Forms W-2 for each employee along with the Form MW-3, regardless of whether any tax was withheld. Information agents must file Forms 1099 along with the Form MW-3 if withholding was paid on behalf of the payee. Information agents that issue both Forms 1099 and W-2 must file a combined Form MW-3.

If you discover an error on your Form MW-3, you must amend your form, remit any tax due, and file corrected Forms W-2 and/or 1099 for each affected recipient.

Forms 1099 issued to a Montana resident or business without withholding are due by January 31. A Form MW-3 is not required with Forms 1099 that do not report withholding.

*Important:* The department does not accept:

- Federal Form W-3 in place of the Form MW-3
- Forms 1099 or W-2 with truncated SSNs or FEINs
- Forms MW-3 filed with Forms 1099 that do not report withholding

### Form MW-4

Employers with employees claiming an exemption from Montana wage withholding must submit the employee's Form MW-4 by the last day of the payroll period of when the form was submitted to the employer. The exemption must be renewed annually by January 31. The Form MW-4 must be filed on TAP; this requires an active TAP login.

## Penalties and Interest

Penalties and interest are assessed if you do not file or pay on time.

### Late Payment Penalty

Late payment penalty is assessed at 1.5 percent per month on the unpaid tax, not to exceed 15 percent of the tax due if tax is not paid by the due date on the payment schedule.

### Late Filing Penalty

The department sends delinquency notices to employers that do not file Forms W-2 by the due date. Employers that fail to file Forms W-2 within 30 days of the first notice may be subject to a penalty. The penalty is equal to \$50 for each Form W-2, with a minimum penalty of \$250. For example, if an employer failed to file three Forms W-2 after the first delinquency notice, a late filing penalty of \$250 would be assessed. If an employer failed to file six Forms W-2, the employer would be assessed a late filing penalty of \$300. The penalty is waived if the employer files the forms within 30 days of the first notice.

Employers that have previously been assessed a late filing penalty must file Forms W-2 within 15 calendar days of the due date to avoid the penalty for a future tax year. The employer may request a waiver of penalty if reasonable cause exists.

### Interest

Interest on tax not paid by the due date, as established on the payment schedule, is assessed at the rate of 11.5 percent per year and accrues at 0.03151 percent daily on the unpaid tax.

## Failure to Withhold or Pay and Other Penalties

If an employer fails to deduct and withhold the tax from wages as required under [15-30-2502, MCA](#), and thereafter the income tax against which the withholdings may be credited is paid, the amount required to be deducted and withheld shall not be collected from the employer. However, such payment does not relieve the employer from liability for penalties, interest, or other additions to the tax because of such failure to deduct and withhold. The employer will not be relieved from their liability for payment of the amounts required to be withheld unless they can show that the income tax against which the required withholdings may be credited has been paid.

Failing to pay amounts withheld within the time provided is considered an illegal conversion of trust monies. The owners of the business are personally liable for the tax due even if the business is a corporation. The taxes are not dischargeable in the case of a bankruptcy, either by the business or individual that is liable for the tax.

If it is established that you knowingly or purposely intended to evade tax or any other lawful requirements, an additional penalty of 15% of the tax due for each month or fraction of a month, not to exceed 75% of the tax due, may be assessed ([15-1-216, MCA](#)).

## Recordkeeping

You must keep your payroll records for five years from the date wages were paid. These records must be available for review in order to ensure compliance with Montana tax law. The following documentation is required for an audit:

- beginning and ending date of each pay period
- total wages paid during each pay period
- method of payment
- employees' names, SSNs, and wages for each pay period
- employees' federal Forms W-4 for all payroll periods
- Forms MW-3, W-2, 1099, and MW-4

For a complete explanation of the records to keep, refer to [ARM 42.17.203](#).

## Managing Your Tax Account in TAP

You may register for a business account electronically through TAP. In TAP, you can file returns electronically as well as manage tax account details.

The following information is required to register for a Withholding account on TAP:

- **Federal Employer Identification Number** as used to report to the Internal Revenue Service.
- **Date** employees started working in Montana.
- **Legal business name** as associated with the identification number and as reported to the Internal Revenue Service.
- **Assumed business name, trade name, or DBA.** This is the name used before the public.
- **Legal business address.** This must be the physical street address of the legal business headquarters.
- **Current mailing address.** This may be a post office box or other address. This is the address where the department will send all correspondence.
- **Contact name and phone number.** This is the individual that will act as the entity's representative.

## Accessing and Managing Your Account Details

Once your registration has been approved, you will receive an Account ID. Include this ID on all correspondence, payments, and returns sent to the department. This Account ID is used to sign up for a TAP **login**. In TAP, you can view and print returns, make and view payments, view balances, view letters, manage login access, and add or edit name and address information.

### ***Change a Business Name***

You can change your legal business name through TAP.

### ***Change a Business Address***

Mailing or location addresses can be changed through TAP.

## **Close a Withholding Account**

If you sell or close your business, change its entity type, or discontinue paying Montana wages and do not anticipate paying Montana wages within the next 12 months, send us a secure message through your TAP account.

Employers must make a final payment and file final Forms MW-3 and W-2 within 30 days of ceasing to be an employer or paying payroll.

## **File a Power of Attorney**

A Power of Attorney form is necessary in instances when a tax preparer, or any other nonowner that is not otherwise listed as a contact on the account, needs access to or needs to discuss with us any information regarding your withholding account. File a Power of Attorney using Montana Form POA by mail or on TAP. The department will also accept a federal Form 2848 if it includes authorization for an employer's Montana tax return.

## **Grant Third-Party Online Access**

Third-party online access can be granted to an accountant, bookkeeper, tax preparer, or other professional conducting business on behalf of their client (the tax account holder) using TAP. With applicable validation, third parties can request access to the customer's tax account and receive immediate pay access without the customer granting access. The tax account holder can grant different levels of access to their account. This access remains in effect until the tax account holder removes or changes permission. If someone requests access to your account, you, as the tax account holder, will receive an email stating who requested access. If you choose not to grant access, no action is required, however the third-party access will retain their pay only access to your account until revoked by you. See our website at [MTRevenue.gov](https://mtrevenue.gov) for further assistance.

## **Registering for a Withholding Account**

*Important:* Do not register for a withholding account if you are an information agent that does not pay withholding on behalf of a payee.

Businesses withholding on a Montana taxpayer must register for a Montana withholding account. When completing the business registration, choose "Withholding" as the tax type.

## **Registering for a File Processing Account**

A File Processing Account allows taxpayers using an approved software to upload bulk files of properly formatted W2, 1099, or MW-3 files. Please see <https://mtrevenue.gov/online-services/transaction-portal/electronic-filing-of-mw-3s-1099s-and-w2s-instructions/> for more information.

## **Filing Options**

The most accurate and efficient way to file Forms MW-3, W-2, and 1099 is electronically. The current options for electronic filing are TAP Single Entry or by using an approved software. Please see <https://mtrevenue.gov/online-services/transaction-portal/electronic-filing-of-mw-3s-1099s-and-w2s-instructions/> for more information.

## **TAP Single Entry**

TAP Single Entry may be used by employers and information agents that have an established withholding tax account and an active TAP login with the authority to file returns.

1. Log into your TAP and select the withholding account.
2. Select "File Return" to file the Form MW-3. Your return will be pre-populated from records we have on file, including payments. Complete the deposit period end dates on column A of the return and update other information if needed.
3. After the Form MW-3 is complete, enter the Forms W-2 and/or 1099.

## File Upload

A File Processing Account allows taxpayers using an approved software to upload bulk files of properly formatted W2, 1099, or MW-3 files. Forms MW-3 cannot be uploaded unless they are using an approved software. Please see <https://mtrevenue.gov/online-services/transaction-portal/electronic-filing-of-mw-3s-1099s-and-w2s-instructions/> for more information.

To use this feature, the business or entity representative must establish a TAP Login and File Processing account.

Log into TAP, and follow the steps provided with the File Processing account to upload files. Forms W- 2, 1099, or withholding files must be in the standard EFW2 or Pub 1220 file format. Images and PDFs are not accepted. Use TAP Single Entry to enter data from PDFs.

## Approved Payroll Software

You may use an approved third-party software vendor to file Forms MW-3. Visit [MTRevenue.gov](http://MTRevenue.gov) for a list of approved software products.

## Mail

Send paper forms to:

Montana Department of Revenue  
PO Box 5835  
Helena, MT 59604-5835

## Questions?

Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired. Email questions to [MTDORWithholding@mt.gov](mailto:MTDORWithholding@mt.gov).

# Montana Withholding Tax Tables

## Withholding Tax Table for Monthly Payroll Periods

| Wages Paid |               | Return Type                         |  |                   |   |
|------------|---------------|-------------------------------------|--|-------------------|---|
| At Least   | But Less Than | Single or Married Filing Separately | Married Filing Jointly or Qualifying Widower | Head of Household | Married Filing Jointly with Multiple Jobs |
| \$0        | \$50          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$50       | \$100         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$100      | \$200         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$200      | \$300         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$300      | \$400         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$400      | \$500         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$500      | \$600         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$600      | \$700         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$700      | \$800         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$800      | \$900         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$900      | \$1,000       | \$0                                 | \$0  | \$0               | \$0                                       |
| \$1,000    | \$1,100       | \$0                                 | \$0  | \$0               | \$0                                       |
| \$1,100    | \$1,200       | \$0                                 | \$0  | \$0               | \$0                                       |
| \$1,200    | \$1,300       | \$4                                 | \$0  | \$0               | \$4                                       |
| \$1,300    | \$1,400       | \$9                                 | \$0  | \$0               | \$9                                       |
| \$1,400    | \$1,500       | \$14                                | \$0  | \$0               | \$14                                      |
| \$1,500    | \$1,600       | \$19                                | \$0  | \$0               | \$19                                      |
| \$1,600    | \$1,700       | \$23                                | \$0  | \$0               | \$23                                      |
| \$1,700    | \$1,800       | \$28                                | \$0  | \$0               | \$28                                      |
| \$1,800    | \$1,900       | \$33                                | \$0  | \$4               | \$33                                      |
| \$1,900    | \$2,000       | \$37                                | \$0  | \$9               | \$37                                      |
| \$2,000    | \$2,100       | \$42                                | \$0  | \$13              | \$42                                      |
| \$2,100    | \$2,200       | \$47                                | \$0  | \$18              | \$47                                      |
| \$2,200    | \$2,300       | \$51                                | \$0  | \$23              | \$51                                      |
| \$2,300    | \$2,400       | \$56                                | \$0  | \$28              | \$56                                      |
| \$2,400    | \$2,500       | \$61                                | \$4  | \$32              | \$61                                      |
| \$2,500    | \$2,750       | \$73                                | \$15   | \$44              | \$73                                      |
| \$2,750    | \$3,000       | \$85                                | \$27   | \$56              | \$85                                      |
| \$3,000    | \$3,250       | \$100                               | \$39   | \$67              | \$100                                     |
| \$3,250    | \$3,500       | \$115                               | \$51   | \$79              | \$115                                     |
| \$3,500    | \$3,750       | \$129                               | \$62   | \$91              | \$129                                     |
| \$3,750    | \$4,000       | \$144                               | \$74   | \$103             | \$144                                     |
| \$4,000    | \$4,250       | \$159                               | \$86   | \$114             | \$159                                     |
| \$4,250    | \$4,500       | \$174                               | \$98   | \$128             | \$174                                     |
| \$4,500    | \$4,750       | \$188                               | \$109  | \$142             | \$188                                     |
| \$4,750    | \$5,000       | \$203                               | \$121  | \$157             | \$203                                     |
| \$5,000    | \$5,250       | \$218                               | \$133  | \$172             | \$218                                     |
| \$5,250    | \$5,500       | \$233                               | \$145  | \$187             | \$233                                     |
| \$5,500    | \$5,750       | \$247                               | \$156  | \$201             | \$247                                     |
| \$5,750    | \$6,000       | \$262                               | \$170  | \$216             | \$262                                     |
| \$6,000    | \$6,250       | \$277                               | \$185  | \$231             | \$277                                     |
| \$6,250    | \$6,500       | \$292                               | \$199  | \$246             | \$292                                     |
| \$6,500    | \$6,750       | \$306                               | \$214  | \$260             | \$306                                     |
| \$6,750    | \$7,000       | \$321                               | \$229  | \$275             | \$321                                     |
| \$7,000    | \$7,250       | \$336                               | \$244  | \$290             | \$336                                     |
| \$7,250    | \$7,500       | \$351                               | \$258  | \$305             | \$351                                     |
| \$7,500    | \$7,750       | \$365                               | \$273  | \$319             | \$365                                     |
| \$7,750    | \$8,000       | \$380                               | \$288  | \$334             | \$380                                     |
| \$8,000    | \$8,250       | \$395                               | \$303  | \$349             | \$395                                     |
| \$8,250    | \$8,500       | \$410                               | \$317  | \$364             | \$410                                     |
| \$8,500    | \$8,750       | \$424                               | \$332  | \$378             | \$424                                     |
| \$8,750    | \$9,000       | \$439                               | \$347  | \$393             | \$439                                     |
| \$9,000    | \$9,250       | \$454                               | \$362  | \$408             | \$454                                     |
| \$9,250    | \$9,500       | \$469                               | \$376  | \$423             | \$469                                     |
| \$9,500    | \$9,750       | \$483                               | \$391  | \$437             | \$483                                     |
| \$9,750    | \$10,000      | \$498                               | \$406  | \$452             | \$498                                     |
| \$10,000   | \$10,250      | \$513                               | \$421  | \$467             | \$513                                     |
| \$10,250   | \$10,500      | \$528                               | \$435  | \$482             | \$528                                     |
| \$10,500   | \$10,750      | \$542                               | \$450  | \$496             | \$542                                     |
| \$10,750   | \$11,000      | \$557                               | \$465  | \$511             | \$557                                     |

## Withholding Tax Table for Semi-Monthly Payroll Periods

| Wages Paid |               | Return Type                            |   |                      |   |
|------------|---------------|--|---|----------------------|---|
| At Least   | But Less Than | Single or Married<br>Filing Separately | Married Filing<br>Jointly or<br>Qualifying<br>Widower | Head of<br>Household | Married Filing<br>Jointly with<br>Multiple Jobs |
| \$0        | \$50          | \$0                                    | \$0   | \$0                  | \$0   |
| \$50       | \$100         | \$0                                    | \$0   | \$0                  | \$0   |
| \$100      | \$150         | \$0                                    | \$0   | \$0                  | \$0   |
| \$150      | \$200         | \$0                                    | \$0   | \$0                  | \$0   |
| \$200      | \$250         | \$0                                    | \$0   | \$0                  | \$0   |
| \$250      | \$300         | \$0                                    | \$0   | \$0                  | \$0   |
| \$300      | \$350         | \$0                                    | \$0   | \$0                  | \$0   |
| \$350      | \$400         | \$0                                    | \$0   | \$0                  | \$0   |
| \$400      | \$450         | \$0                                    | \$0   | \$0                  | \$0   |
| \$450      | \$500         | \$0                                    | \$0   | \$0                  | \$0   |
| \$500      | \$600         | \$0                                    | \$0   | \$0                  | \$0   |
| \$600      | \$700         | \$5                                    | \$0   | \$0                  | \$5   |
| \$700      | \$800         | \$10                                   | \$0   | \$0                  | \$10  |
| \$800      | \$900         | \$14                                   | \$0   | \$0                  | \$14  |
| \$900      | \$1,000       | \$19                                   | \$0   | \$5                  | \$19  |
| \$1,000    | \$1,100       | \$24                                   | \$0   | \$9                  | \$24  |
| \$1,100    | \$1,200       | \$28                                   | \$0   | \$14                 | \$28  |
| \$1,200    | \$1,300       | \$33                                   | \$4   | \$19                 | \$33  |
| \$1,300    | \$1,400       | \$38                                   | \$9   | \$23                 | \$38  |
| \$1,400    | \$1,500       | \$43                                   | \$14  | \$28                 | \$43  |
| \$1,500    | \$1,600       | \$49                                   | \$19  | \$33                 | \$49  |
| \$1,600    | \$1,700       | \$55                                   | \$23  | \$38                 | \$55  |
| \$1,700    | \$1,800       | \$61                                   | \$28  | \$42                 | \$61  |
| \$1,800    | \$1,900       | \$66                                   | \$33  | \$47                 | \$66  |
| \$1,900    | \$2,000       | \$72                                   | \$37  | \$52                 | \$72  |
| \$2,000    | \$2,100       | \$78                                   | \$42  | \$56                 | \$78  |
| \$2,100    | \$2,200       | \$84                                   | \$47  | \$61                 | \$84  |
| \$2,200    | \$2,300       | \$90                                   | \$51  | \$67                 | \$90  |
| \$2,300    | \$2,400       | \$96                                   | \$56  | \$73                 | \$96  |
| \$2,400    | \$2,500       | \$102                                  | \$61  | \$79                 | \$102   |
| \$2,500    | \$2,600       | \$108                                  | \$66  | \$85                 | \$108   |
| \$2,600    | \$2,700       | \$114                                  | \$70  | \$91                 | \$114   |
| \$2,700    | \$2,800       | \$120                                  | \$75  | \$96                 | \$120   |
| \$2,800    | \$2,900       | \$125                                  | \$80  | \$102                | \$125   |
| \$2,900    | \$3,000       | \$131                                  | \$85  | \$108                | \$131   |
| \$3,000    | \$3,100       | \$137                                  | \$91  | \$114                | \$137   |
| \$3,100    | \$3,200       | \$143                                  | \$97  | \$120                | \$143   |
| \$3,200    | \$3,300       | \$149                                  | \$103   | \$126                | \$149   |
| \$3,300    | \$3,400       | \$155                                  | \$109   | \$132                | \$155   |
| \$3,400    | \$3,500       | \$161                                  | \$115   | \$138                | \$161   |
| \$3,500    | \$3,600       | \$167                                  | \$121   | \$144                | \$167   |
| \$3,600    | \$3,700       | \$173                                  | \$127   | \$150                | \$173   |
| \$3,700    | \$3,800       | \$179                                  | \$132   | \$155                | \$179   |
| \$3,800    | \$3,900       | \$184                                  | \$138   | \$161                | \$184   |
| \$3,900    | \$4,000       | \$190                                  | \$144   | \$167                | \$190   |
| \$4,000    | \$4,100       | \$196                                  | \$150   | \$173                | \$196   |
| \$4,100    | \$4,200       | \$202                                  | \$156   | \$179                | \$202   |
| \$4,200    | \$4,300       | \$208                                  | \$162   | \$185                | \$208   |
| \$4,300    | \$4,400       | \$214                                  | \$168   | \$191                | \$214   |
| \$4,400    | \$4,500       | \$220                                  | \$174   | \$197                | \$220   |
| \$4,500    | \$4,600       | \$226                                  | \$180   | \$203                | \$226   |
| \$4,600    | \$4,700       | \$232                                  | \$186   | \$209                | \$232   |
| \$4,700    | \$4,800       | \$238                                  | \$191   | \$214                | \$238   |
| \$4,800    | \$4,900       | \$243                                  | \$197   | \$220                | \$243   |
| \$4,900    | \$5,000       | \$249                                  | \$203   | \$226                | \$249   |
| \$5,000    | \$5,100       | \$255                                  | \$209   | \$232                | \$255   |
| \$5,100    | \$5,200       | \$261                                  | \$215   | \$238                | \$261   |
| \$5,200    | \$5,300       | \$267                                  | \$221   | \$244                | \$267   |
| \$5,300    | \$5,400       | \$273                                  | \$227   | \$250                | \$273   |
| \$5,400    | \$5,500       | \$279                                  | \$233   | \$256                | \$279   |

## Withholding Tax Table for Bi-Weekly Payroll Periods

| Wages Paid |               | Return Type                            |   |                      |   |
|------------|---------------|--|---|----------------------|---|
| At Least   | But Less Than | Single or Married<br>Filing Separately | Married Filing<br>Jointly or<br>Qualifying<br>Widower | Head of<br>Household | Married Filing<br>Jointly with<br>Multiple Jobs |
| \$0        | \$20          | \$0                                    | \$0   | \$0                  | \$0   |
| \$20       | \$30          | \$0                                    | \$0   | \$0                  | \$0   |
| \$30       | \$40          | \$0                                    | \$0   | \$0                  | \$0   |
| \$40       | \$50          | \$0                                    | \$0   | \$0                  | \$0   |
| \$50       | \$60          | \$0                                    | \$0   | \$0                  | \$0   |
| \$60       | \$70          | \$0                                    | \$0   | \$0                  | \$0   |
| \$70       | \$80          | \$0                                    | \$0   | \$0                  | \$0   |
| \$80       | \$90          | \$0                                    | \$0   | \$0                  | \$0   |
| \$90       | \$100         | \$0                                    | \$0   | \$0                  | \$0   |
| \$100      | \$125         | \$0                                    | \$0   | \$0                  | \$0   |
| \$125      | \$150         | \$0                                    | \$0   | \$0                  | \$0   |
| \$150      | \$175         | \$0                                    | \$0   | \$0                  | \$0   |
| \$175      | \$200         | \$0                                    | \$0   | \$0                  | \$0   |
| \$200      | \$225         | \$0                                    | \$0   | \$0                  | \$0   |
| \$225      | \$250         | \$0                                    | \$0   | \$0                  | \$0   |
| \$250      | \$300         | \$0                                    | \$0   | \$0                  | \$0   |
| \$300      | \$400         | \$0                                    | \$0   | \$0                  | \$0   |
| \$400      | \$500         | \$0                                    | \$0   | \$0                  | \$0   |
| \$500      | \$600         | \$2                                    | \$0   | \$0                  | \$2   |
| \$600      | \$700         | \$7                                    | \$0   | \$0                  | \$7   |
| \$700      | \$800         | \$12                                   | \$0   | \$0                  | \$12  |
| \$800      | \$900         | \$16                                   | \$0   | \$3                  | \$16  |
| \$900      | \$1,000       | \$21                                   | \$0   | \$8                  | \$21  |
| \$1,000    | \$1,100       | \$26                                   | \$0   | \$13                 | \$26  |
| \$1,100    | \$1,200       | \$31                                   | \$4   | \$17                 | \$31  |
| \$1,200    | \$1,300       | \$35                                   | \$9   | \$22                 | \$35  |
| \$1,300    | \$1,400       | \$41                                   | \$14  | \$27                 | \$41  |
| \$1,400    | \$1,500       | \$46                                   | \$18  | \$31                 | \$46  |
| \$1,500    | \$1,600       | \$52                                   | \$23  | \$36                 | \$52  |
| \$1,600    | \$1,700       | \$58                                   | \$28  | \$41                 | \$58  |
| \$1,700    | \$1,800       | \$64                                   | \$32  | \$46                 | \$64  |
| \$1,800    | \$1,900       | \$70                                   | \$37  | \$50                 | \$70  |
| \$1,900    | \$2,000       | \$76                                   | \$42  | \$55                 | \$76  |
| \$2,000    | \$2,100       | \$82                                   | \$46  | \$61                 | \$82  |
| \$2,100    | \$2,200       | \$88                                   | \$51  | \$66                 | \$88  |
| \$2,200    | \$2,300       | \$94                                   | \$56  | \$72                 | \$94  |
| \$2,300    | \$2,400       | \$100                                  | \$61  | \$78                 | \$100   |
| \$2,400    | \$2,500       | \$105                                  | \$65  | \$84                 | \$105   |
| \$2,500    | \$2,600       | \$111                                  | \$70  | \$90                 | \$111   |
| \$2,600    | \$2,700       | \$117                                  | \$75  | \$96                 | \$117   |
| \$2,700    | \$2,800       | \$123                                  | \$81  | \$102                | \$123   |
| \$2,800    | \$2,900       | \$129                                  | \$86  | \$108                | \$129   |
| \$2,900    | \$3,000       | \$135                                  | \$92  | \$114                | \$135   |
| \$3,000    | \$3,100       | \$141                                  | \$98  | \$120                | \$141   |
| \$3,100    | \$3,200       | \$147                                  | \$104   | \$125                | \$147   |
| \$3,200    | \$3,300       | \$153                                  | \$110   | \$131                | \$153   |
| \$3,300    | \$3,400       | \$159                                  | \$116   | \$137                | \$159   |
| \$3,400    | \$3,500       | \$164                                  | \$122   | \$143                | \$164   |
| \$3,500    | \$3,600       | \$170                                  | \$128   | \$149                | \$170   |
| \$3,600    | \$3,700       | \$176                                  | \$134   | \$155                | \$176   |
| \$3,700    | \$3,800       | \$182                                  | \$140   | \$161                | \$182   |
| \$3,800    | \$3,900       | \$188                                  | \$145   | \$167                | \$188   |
| \$3,900    | \$4,000       | \$194                                  | \$151   | \$173                | \$194   |
| \$4,000    | \$4,100       | \$200                                  | \$157   | \$179                | \$200   |
| \$4,100    | \$4,200       | \$206                                  | \$163   | \$184                | \$206   |
| \$4,200    | \$4,300       | \$212                                  | \$169   | \$190                | \$212   |
| \$4,300    | \$4,400       | \$218                                  | \$175   | \$196                | \$218   |
| \$4,400    | \$4,500       | \$223                                  | \$181   | \$202                | \$223   |
| \$4,500    | \$4,600       | \$229                                  | \$187   | \$208                | \$229   |
| \$4,600    | \$4,700       | \$235                                  | \$193   | \$214                | \$235   |



# Withholding Tax Table for Weekly Payroll Periods

| Wages Paid |               | Return Type                         |  |                   |   |
|------------|---------------|-------------------------------------|--|-------------------|---|
| At Least   | But Less Than | Single or Married Filing Separately | Married Filing Jointly or Qualifying Widower | Head of Household | Married Filing Jointly with Multiple Jobs |
| \$0        | \$10          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$10       | \$15          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$15       | \$20          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$20       | \$25          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$25       | \$30          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$30       | \$35          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$35       | \$40          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$40       | \$45          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$45       | \$50          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$50       | \$55          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$55       | \$60          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$60       | \$65          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$65       | \$70          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$70       | \$75          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$75       | \$80          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$80       | \$85          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$85       | \$90          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$90       | \$95          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$95       | \$100         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$100      | \$110         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$110      | \$120         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$120      | \$130         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$130      | \$140         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$140      | \$150         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$150      | \$160         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$160      | \$170         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$170      | \$180         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$180      | \$195         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$195      | \$210         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$210      | \$225         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$225      | \$240         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$240      | \$255         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$255      | \$270         | \$0                                 | \$0  | \$0               | \$0                                       |
| \$270      | \$285         | \$1                                 | \$0  | \$0               | \$1                                       |
| \$285      | \$300         | \$1                                 | \$0  | \$0               | \$1                                       |
| \$300      | \$320         | \$2                                 | \$0  | \$0               | \$2                                       |
| \$320      | \$340         | \$3                                 | \$0  | \$0               | \$3                                       |
| \$340      | \$360         | \$4                                 | \$0  | \$0               | \$4                                       |
| \$360      | \$380         | \$5                                 | \$0  | \$0               | \$5                                       |
| \$380      | \$400         | \$6                                 | \$0  | \$0               | \$6                                       |
| \$400      | \$500         | \$11                                | \$0  | \$4               | \$11                                      |
| \$500      | \$600         | \$16                                | \$2  | \$9               | \$16                                      |
| \$600      | \$700         | \$21                                | \$7  | \$14              | \$21                                      |
| \$700      | \$800         | \$26                                | \$12   | \$18              | \$26                                      |
| \$800      | \$900         | \$32                                | \$16   | \$23              | \$32                                      |
| \$900      | \$1,000       | \$38                                | \$21   | \$28              | \$38                                      |
| \$1,000    | \$1,100       | \$44                                | \$26   | \$33              | \$44                                      |
| \$1,100    | \$1,200       | \$50                                | \$31   | \$39              | \$50                                      |
| \$1,200    | \$1,300       | \$56                                | \$35   | \$45              | \$56                                      |
| \$1,300    | \$1,400       | \$62                                | \$41   | \$51              | \$62                                      |
| \$1,400    | \$1,500       | \$68                                | \$46   | \$57              | \$68                                      |
| \$1,500    | \$1,600       | \$74                                | \$52   | \$63              | \$74                                      |
| \$1,600    | \$1,700       | \$80                                | \$58   | \$69              | \$80                                      |
| \$1,700    | \$1,800       | \$85                                | \$64   | \$75              | \$85                                      |
| \$1,800    | \$1,900       | \$91                                | \$70   | \$81              | \$91                                      |
| \$1,900    | \$2,000       | \$97                                | \$76   | \$87              | \$97                                      |
| \$2,000    | \$2,100       | \$103                               | \$82   | \$92              | \$103                                     |
| \$2,100    | \$2,200       | \$109                               | \$88   | \$98              | \$109                                     |
| \$2,200    | \$2,300       | \$115                               | \$94   | \$104             | \$115                                     |
| \$2,300    | \$2,400       | \$121                               | \$100  | \$110             | \$121                                     |

# Withholding Tax Table for Daily Payroll Periods

| Wages Paid |               | Return Type                         |  |                   |   |
|------------|---------------|-------------------------------------|--|-------------------|---|
| At Least   | But Less Than | Single or Married Filing Separately | Married Filing Jointly or Qualifying Widower | Head of Household | Married Filing Jointly with Multiple Jobs |
| \$0        | \$5           | \$0                                 | \$0  | \$0               | \$0                                       |
| \$5        | \$10          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$10       | \$15          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$15       | \$20          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$20       | \$25          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$25       | \$30          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$30       | \$35          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$35       | \$40          | \$0                                 | \$0  | \$0               | \$0                                       |
| \$40       | \$45          | \$1                                 | \$0  | \$0               | \$1                                       |
| \$45       | \$50          | \$1                                 | \$0  | \$0               | \$1                                       |
| \$50       | \$55          | \$1                                 | \$0  | \$0               | \$1                                       |
| \$55       | \$60          | \$1                                 | \$0  | \$0               | \$1                                       |
| \$60       | \$65          | \$2                                 | \$0  | \$1               | \$2                                       |
| \$65       | \$70          | \$2                                 | \$0  | \$1               | \$2                                       |
| \$70       | \$75          | \$2                                 | \$0  | \$1               | \$2                                       |
| \$75       | \$80          | \$2                                 | \$0  | \$1               | \$2                                       |
| \$80       | \$85          | \$3                                 | \$1  | \$2               | \$3                                       |
| \$85       | \$90          | \$3                                 | \$1  | \$2               | \$3                                       |
| \$90       | \$95          | \$3                                 | \$1  | \$2               | \$3                                       |
| \$95       | \$100         | \$3                                 | \$1  | \$2               | \$3                                       |
| \$100      | \$105         | \$4                                 | \$2  | \$3               | \$4                                       |
| \$105      | \$110         | \$4                                 | \$2  | \$3               | \$4                                       |
| \$110      | \$115         | \$4                                 | \$2  | \$3               | \$4                                       |
| \$115      | \$120         | \$5                                 | \$2  | \$3               | \$5                                       |
| \$120      | \$125         | \$5                                 | \$3  | \$4               | \$5                                       |
| \$125      | \$130         | \$5                                 | \$3  | \$4               | \$5                                       |
| \$130      | \$135         | \$5                                 | \$3  | \$4               | \$5                                       |
| \$135      | \$140         | \$6                                 | \$3  | \$4               | \$6                                       |
| \$140      | \$145         | \$6                                 | \$4  | \$5               | \$6                                       |
| \$145      | \$150         | \$6                                 | \$4  | \$5               | \$6                                       |
| \$150      | \$155         | \$7                                 | \$4  | \$5               | \$7                                       |
| \$155      | \$160         | \$7                                 | \$4  | \$5               | \$7                                       |
| \$160      | \$165         | \$7                                 | \$4  | \$6               | \$7                                       |
| \$165      | \$170         | \$7                                 | \$5  | \$6               | \$7                                       |
| \$170      | \$175         | \$8                                 | \$5  | \$6               | \$8                                       |
| \$175      | \$180         | \$8                                 | \$5  | \$7               | \$8                                       |
| \$180      | \$185         | \$8                                 | \$5  | \$7               | \$8                                       |
| \$185      | \$190         | \$9                                 | \$6  | \$7               | \$9                                       |
| \$190      | \$195         | \$9                                 | \$6  | \$7               | \$9                                       |
| \$195      | \$200         | \$9                                 | \$6  | \$8               | \$9                                       |
| \$200      | \$205         | \$10                                | \$7  | \$8               | \$10                                      |
| \$205      | \$210         | \$10                                | \$7  | \$8               | \$10                                      |
| \$210      | \$215         | \$10                                | \$7  | \$9               | \$10                                      |
| \$215      | \$220         | \$10                                | \$7  | \$9               | \$10                                      |
| \$220      | \$225         | \$11                                | \$8  | \$9               | \$11                                      |
| \$225      | \$230         | \$11                                | \$8  | \$10              | \$11                                      |
| \$230      | \$235         | \$11                                | \$8  | \$10              | \$11                                      |
| \$235      | \$240         | \$12                                | \$9  | \$10              | \$12                                      |
| \$240      | \$245         | \$12                                | \$9  | \$10              | \$12                                      |
| \$245      | \$250         | \$12                                | \$9  | \$11              | \$12                                      |
| \$250      | \$255         | \$13                                | \$9  | \$11              | \$13                                      |
| \$255      | \$260         | \$13                                | \$10   | \$11              | \$13                                      |
| \$260      | \$265         | \$13                                | \$10   | \$12              | \$13                                      |
| \$265      | \$270         | \$13                                | \$10   | \$12              | \$13                                      |
| \$270      | \$280         | \$14                                | \$11   | \$12              | \$14                                      |
| \$280      | \$290         | \$15                                | \$12   | \$13              | \$15                                      |
| \$290      | \$300         | \$15                                | \$12   | \$14              | \$15                                      |
| \$300      | \$310         | \$16                                | \$13   | \$14              | \$16                                      |
| \$310      | \$320         | \$16                                | \$13   | \$15              | \$16                                      |
| \$320      | \$330         | \$17                                | \$14   | \$15              | \$17                                      |

# Withholding Tax Table for Annual Payroll Periods

| Wages Paid |               | Return Type                            |   |                      |   |
|------------|---------------|--|---|----------------------|---|
| At Least   | But Less Than | Single or Married<br>Filing Separately | Married Filing<br>Jointly or<br>Qualifying<br>Widower | Head of<br>Household | Married Filing<br>Jointly with<br>Multiple Jobs |
| \$0        | \$600         | \$0                                    | \$0   | \$0                  | \$0   |
| \$600      | \$1,200       | \$0                                    | \$0   | \$0                  | \$0   |
| \$1,200    | \$2,400       | \$0                                    | \$0   | \$0                  | \$0   |
| \$2,400    | \$3,600       | \$0                                    | \$0   | \$0                  | \$0   |
| \$3,600    | \$4,800       | \$0                                    | \$0   | \$0                  | \$0   |
| \$4,800    | \$6,000       | \$0                                    | \$0   | \$0                  | \$0   |
| \$6,000    | \$7,200       | \$0                                    | \$0   | \$0                  | \$0   |
| \$7,200    | \$8,400       | \$0                                    | \$0   | \$0                  | \$0   |
| \$8,400    | \$9,600       | \$0                                    | \$0   | \$0                  | \$0   |
| \$9,600    | \$10,800      | \$0                                    | \$0   | \$0                  | \$0   |
| \$10,800   | \$12,000      | \$0                                    | \$0   | \$0                  | \$0   |
| \$12,000   | \$13,200      | \$0                                    | \$0   | \$0                  | \$0   |
| \$13,200   | \$14,400      | \$0                                    | \$0   | \$0                  | \$0   |
| \$14,400   | \$15,600      | \$47                                   | \$0   | \$0                  | \$47  |
| \$15,600   | \$16,800      | \$104                                  | \$0   | \$0                  | \$104   |
| \$16,800   | \$18,000      | \$160                                  | \$0   | \$0                  | \$160   |
| \$18,000   | \$19,200      | \$217                                  | \$0   | \$0                  | \$217   |
| \$19,200   | \$20,400      | \$273                                  | \$0   | \$0                  | \$273   |
| \$20,400   | \$21,600      | \$329                                  | \$0   | \$0                  | \$329   |
| \$21,600   | \$22,800      | \$386                                  | \$0   | \$43                 | \$386   |
| \$22,800   | \$24,000      | \$442                                  | \$0   | \$99                 | \$442   |
| \$24,000   | \$25,200      | \$499                                  | \$0   | \$156                | \$499   |
| \$25,200   | \$26,400      | \$555                                  | \$0   | \$212                | \$555   |
| \$26,400   | \$27,600      | \$611                                  | \$0   | \$268                | \$611   |
| \$27,600   | \$28,800      | \$668                                  | \$0   | \$325                | \$668   |
| \$28,800   | \$30,000      | \$724                                  | \$38  | \$381                | \$724   |
| \$30,000   | \$33,000      | \$865                                  | \$179   | \$522                | \$865   |
| \$33,000   | \$36,000      | \$1,017                                | \$320   | \$663                | \$1,017   |
| \$36,000   | \$39,000      | \$1,194                                | \$461   | \$804                | \$1,194   |
| \$39,000   | \$42,000      | \$1,371                                | \$602   | \$945                | \$1,371   |
| \$42,000   | \$45,000      | \$1,548                                | \$743   | \$1,086              | \$1,548   |
| \$45,000   | \$48,000      | \$1,725                                | \$884   | \$1,227              | \$1,725   |
| \$48,000   | \$51,000      | \$1,902                                | \$1,025   | \$1,368              | \$1,902   |
| \$51,000   | \$54,000      | \$2,079                                | \$1,166   | \$1,525              | \$2,079   |
| \$54,000   | \$57,000      | \$2,256                                | \$1,307   | \$1,702              | \$2,256   |
| \$57,000   | \$60,000      | \$2,433                                | \$1,448   | \$1,879              | \$2,433   |
| \$60,000   | \$63,000      | \$2,610                                | \$1,589   | \$2,056              | \$2,610   |
| \$63,000   | \$66,000      | \$2,787                                | \$1,730   | \$2,233              | \$2,787   |
| \$66,000   | \$69,000      | \$2,964                                | \$1,871   | \$2,410              | \$2,964   |
| \$69,000   | \$72,000      | \$3,141                                | \$2,034   | \$2,587              | \$3,141   |
| \$72,000   | \$75,000      | \$3,318                                | \$2,211   | \$2,764              | \$3,318   |
| \$75,000   | \$78,000      | \$3,495                                | \$2,388   | \$2,941              | \$3,495   |
| \$78,000   | \$81,000      | \$3,672                                | \$2,565   | \$3,118              | \$3,672   |
| \$81,000   | \$84,000      | \$3,849                                | \$2,742   | \$3,295              | \$3,849   |
| \$84,000   | \$87,000      | \$4,026                                | \$2,919   | \$3,472              | \$4,026   |
| \$87,000   | \$90,000      | \$4,203                                | \$3,096   | \$3,649              | \$4,203   |
| \$90,000   | \$93,000      | \$4,380                                | \$3,273   | \$3,826              | \$4,380   |
| \$93,000   | \$96,000      | \$4,557                                | \$3,450   | \$4,003              | \$4,557   |
| \$96,000   | \$99,000      | \$4,734                                | \$3,627   | \$4,180              | \$4,734   |
| \$99,000   | \$102,000     | \$4,911                                | \$3,804   | \$4,357              | \$4,911   |
| \$102,000  | \$105,000     | \$5,088                                | \$3,981   | \$4,534              | \$5,088   |
| \$105,000  | \$108,000     | \$5,265                                | \$4,158   | \$4,711              | \$5,265   |
| \$108,000  | \$111,000     | \$5,442                                | \$4,335   | \$4,888              | \$5,442   |
| \$111,000  | \$114,000     | \$5,619                                | \$4,512   | \$5,065              | \$5,619   |
| \$114,000  | \$117,000     | \$5,796                                | \$4,689   | \$5,242              | \$5,796   |
| \$117,000  | \$120,000     | \$5,973                                | \$4,866   | \$5,419              | \$5,973   |
| \$120,000  | \$123,000     | \$6,150                                | \$5,043   | \$5,596              | \$6,150   |
| \$123,000  | \$126,000     | \$6,327                                | \$5,220   | \$5,773              | \$6,327   |
| \$126,000  | \$129,000     | \$6,504                                | \$5,397   | \$5,950              | \$6,504   |
| \$129,000  | \$132,000     | \$6,681                                | \$5,574   | \$6,127              | \$6,681   |

## Montana Withholding Tax Formula

This formula will duplicate the results found in the tables immediately preceding this section. There may be insignificant variances due to rounding. If you have any problems in applying these formulas to your payroll software, please call (406) 444-6900.

### *Definitions:*

#### **Montana Withholding Tax Formula:**

$$W = A + ( B \times ( G - C ) )$$

**G** = Gross Earnings for the payroll period

**W** = Withholding tax for the payroll period

*Important:* All amounts to be withheld must be rounded up to the nearest dollar.

## Single, Married Filing Separately, or Married Filing Joint with Both Spouses Working

Use these tables if the employee marks the box on line 1a or line 2 on Form MW-4.

### Monthly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$1,217   | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$1,217     | \$2,925   | \$0  | plus | 4.7% | of the net taxable earnings over | \$1,217 |
| \$2,925     |           | \$80 | plus | 5.9% | of the net taxable earnings over | \$2,925 |

### Semi-Monthly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$608     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$608       | \$1,463   | \$0  | plus | 4.7% | of the net taxable earnings over | \$608   |
| \$1,463     |           | \$40 | plus | 5.9% | of the net taxable earnings over | \$1,463 |

### Bi-Weekly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$562     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$562       | \$1,350   | \$0  | plus | 4.7% | of the net taxable earnings over | \$562   |
| \$1,350     |           | \$37 | plus | 5.9% | of the net taxable earnings over | \$1,350 |

### Weekly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C     |
|-------------|-----------|------|------|------|----------------------------------|-------|
| \$0         | \$281     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0   |
| \$281       | \$675     | \$0  | plus | 4.7% | of the net taxable earnings over | \$281 |
| \$675       |           | \$19 | plus | 5.9% | of the net taxable earnings over | \$675 |

### Daily Payroll Period

| At least... | Less than | A   | Plus | B    | Times the amount which G exceeds | C    |
|-------------|-----------|-----|------|------|----------------------------------|------|
| \$0         | \$40      | \$0 | plus | 0.0% | of the net taxable earnings over | \$0  |
| \$40        | \$96      | \$0 | plus | 4.7% | of the net taxable earnings over | \$40 |
| \$96        |           | \$3 | plus | 5.9% | of the net taxable earnings over | \$96 |

### Annual Payroll Period

| At least... | Less than | A     | Plus | B    | Times the amount which G exceeds | C        |
|-------------|-----------|-------|------|------|----------------------------------|----------|
| \$0         | \$14,600  | \$0   | plus | 0.0% | of the net taxable earnings over | \$0      |
| \$14,600    | \$35,100  | \$0   | plus | 4.7% | of the net taxable earnings over | \$14,600 |
| \$35,100    |           | \$964 | plus | 5.9% | of the net taxable earnings over | \$35,100 |

Example 1: Employee marks box 1a on Form MW-4 and earns \$1,375 during a semi-monthly payroll period:  
 $\$0 + (0.047 * (\$1,375 - \$608)) = \$37$  of withholding rounded to the nearest dollar.

Example 2: Employee marks line 2 on Form MW-4 and earns \$2,950 during a bi-weekly payroll period:  
 $\$37 + (0.059 * (\$2,950 - \$1,350)) = \$132$  rounded to the nearest dollar.

Example 3: An employee marks box 1a on Form MW-4 and earns \$475 during a weekly payroll period:  
 $\$0 + (0.047 * (\$475 - \$281)) = \$10$  rounded to the nearest dollar.

## Married Filing Jointly or Qualifying Widower

Use these tables if the employee marks the box on line 1b of the Form MW-4.

### Monthly Payroll Period

| At least... | Less than | A     | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|-------|------|------|----------------------------------|---------|
| \$0         | \$2,433   | \$0   | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$2,433     | \$5,850   | \$0   | plus | 4.7% | of the net taxable earnings over | \$2,433 |
| \$5,850     |           | \$161 | plus | 5.9% | of the net taxable earnings over | \$5,850 |

### Semi-Monthly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$1,217   | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$1,217     | \$2,925   | \$0  | plus | 4.7% | of the net taxable earnings over | \$1,217 |
| \$2,925     |           | \$80 | plus | 5.9% | of the net taxable earnings over | \$2,925 |

### Bi-Weekly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$1,123   | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$1,123     | \$2,700   | \$0  | plus | 4.7% | of the net taxable earnings over | \$1,123 |
| \$2,700     |           | \$74 | plus | 5.9% | of the net taxable earnings over | \$2,700 |

### Weekly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$562     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$562       | \$1,350   | \$0  | plus | 4.7% | of the net taxable earnings over | \$562   |
| \$1,350     |           | \$37 | plus | 5.9% | of the net taxable earnings over | \$1,350 |

### Daily Payroll Period

| At least... | Less than | A   | Plus | B    | Times the amount which G exceeds | C     |
|-------------|-----------|-----|------|------|----------------------------------|-------|
| \$0         | \$80      | \$0 | plus | 0.0% | of the net taxable earnings over | \$0   |
| \$80        | \$192     | \$0 | plus | 4.7% | of the net taxable earnings over | \$80  |
| \$192       |           | \$5 | plus | 5.9% | of the net taxable earnings over | \$192 |

### Annual Payroll Period

| At least... | Less than | A       | Plus | B    | Times the amount which G exceeds | C        |
|-------------|-----------|---------|------|------|----------------------------------|----------|
| \$0         | \$29,200  | \$0     | plus | 0.0% | of the net taxable earnings over | \$0      |
| \$29,200    | \$70,200  | \$0     | plus | 4.7% | of the net taxable earnings over | \$29,200 |
| \$70,200    |           | \$1,927 | plus | 5.9% | of the net taxable earnings over | \$70,200 |

Example 1: Employee marks box on line 1b of the Form MW-4 and earns \$1,375 during a semi-monthly payroll period:  
 $\$0 + (0.047 * (\$1,375 - \$1,217)) = \$8$  (rounded up to the nearest dollar)

Example 2: Employee marks box on line 1b of the Form MW-4 and earns \$2,950 during a bi-weekly payroll period:  
 $\$74 + (0.059 * (\$2,950 - \$2,700)) = \$89$  (rounded up to the nearest dollar)

Example 3: Employee marks box on line 1b of the Form MW-4 and earns \$575 during a weekly payroll period:  
 $\$0 + (0.047 * (\$575 - \$562)) = \$1$  (rounded up to the nearest dollar)

## Head of Household

Use these tables if the employee marks the box on line 1c of the Form MW-4.

### Monthly Payroll Period

| At least... | Less than | A     | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|-------|------|------|----------------------------------|---------|
| \$0         | \$1,825   | \$0   | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$1,825     | \$4,388   | \$0   | plus | 4.7% | of the net taxable earnings over | \$1,825 |
| \$4,388     |           | \$120 | plus | 5.9% | of the net taxable earnings over | \$4,388 |

### Semi-Monthly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$913     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$913       | \$2,194   | \$0  | plus | 4.7% | of the net taxable earnings over | \$913   |
| \$2,194     |           | \$60 | plus | 5.9% | of the net taxable earnings over | \$2,194 |

### Bi-Weekly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$842     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$842       | \$2,025   | \$0  | plus | 4.7% | of the net taxable earnings over | \$842   |
| \$2,025     |           | \$56 | plus | 5.9% | of the net taxable earnings over | \$2,025 |

### Weekly Payroll Period

| At least... | Less than | A    | Plus | B    | Times the amount which G exceeds | C       |
|-------------|-----------|------|------|------|----------------------------------|---------|
| \$0         | \$421     | \$0  | plus | 0.0% | of the net taxable earnings over | \$0     |
| \$421       | \$1,013   | \$0  | plus | 4.7% | of the net taxable earnings over | \$421   |
| \$1,013     |           | \$28 | plus | 5.9% | of the net taxable earnings over | \$1,013 |

### Daily Payroll Period

| At least... | Less than | A   | Plus | B    | Times the amount which G exceeds | C     |
|-------------|-----------|-----|------|------|----------------------------------|-------|
| \$0         | \$60      | \$0 | plus | 0.0% | of the net taxable earnings over | \$0   |
| \$60        | \$144     | \$0 | plus | 4.7% | of the net taxable earnings over | \$60  |
| \$144       |           | \$4 | plus | 5.9% | of the net taxable earnings over | \$144 |

### Annual Payroll Period

| At least... | Less than | A       | Plus | B    | Times the amount which G exceeds | C        |
|-------------|-----------|---------|------|------|----------------------------------|----------|
| \$0         | \$21,900  | \$0     | plus | 0.0% | of the net taxable earnings over | \$0      |
| \$21,900    | \$52,650  | \$0     | plus | 4.7% | of the net taxable earnings over | \$21,900 |
| \$52,650    |           | \$1,445 | plus | 5.9% | of the net taxable earnings over | \$52,650 |

Example 1: Employee marks box on line 1c of Form MW-4 and earns \$1,375 during a semi-monthly payroll period:  
 $\$0 + (0.047 * (\$1,375 - \$913)) = \$22$  (rounded up to the nearest dollar)

Example 2: Employee marks box on line 1c of Form MW-4 and earns \$2,950 during a bi-weekly payroll period:  
 $\$56 + (0.059 * (\$2,950 - \$2,025)) = \$111$  (rounded up to the nearest dollar)

Example 3: Employee marks box on line 1c of Form MW-4 and earns \$575 during a weekly payroll period:  
 $\$0 + (0.047 * (\$575 - \$421)) = \$8$  (rounded up to the nearest dollar)