

# 2024 Income Tax Withholding Tables and Instructions for Employers

## ***New for 2024***

- As a result of Session Law 2023-134, the individual income tax rate is scheduled to be reduced over the next few years. The individual income tax rate for tax year 2024 will be 4.5%. This change is reflected in the tables and computations included in this publication, and withholding allowance certificate forms published on the Department's website.

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

# Calendar of Employer's Duties

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

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

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

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

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

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

## On February 16.....

Begin withholding for each employee who previously claimed an exemption from withholding but has not given you a new **Form NC-4EZ** for the current year. In such situations, if the employee does not give you a new completed **Form NC-4EZ** or **Form NC-4**, withhold tax as if he or she is single with no allowances.

## Due Dates for:

### Quarterly Filers.....

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

### Monthly Filers.....

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

### Semiweekly Filers.....

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

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

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# Instructions and Explanations

## Section 1. General Information

North Carolina law requires withholding of income tax from:

### (a) Salaries and Wages

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

### (b) Non-Wage Compensation

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

### (c) Other Payments

- (1) Pension payments paid to North Carolina residents if federal withholding is required on the payments, and
- (2) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 4.5 percent.

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

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

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

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

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

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

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

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

## Section 2. Who are Employers?

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

## Section 3. Withholding Identification Number

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

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

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

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

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

## Section 4. Who are Employees?

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

## Section 5. Treatment of Residents and Nonresidents

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

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

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

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

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

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

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

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

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

**Amount to Withhold.** In the case of a **periodic payment**, as defined in Code section 3405(e)(2), the payer must withhold as if the recipient were a single person with no allowances unless the recipient provides an allowance certificate (**Form NC-4P**) reflecting a different filing status or number of allowances. Form NC-4P, Withholding Allowance Certificate for Pension or Annuity Payments, is used by a recipient of pension payments who is a North Carolina resident to report the correct filing status, number of allowances, and any additional amount the recipient wants withheld from the pension payment. It may also be used to elect not to have State income tax withheld. In lieu of Form NC-4P, payers may use a substitute form if it contains all the provisions included on Form NC-4P.

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

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

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

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

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

no allowances and on nonperiodic distributions at the rate of four percent (4%).

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

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

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

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

**Notification Procedures for Pension Payers.** A pension payer is required to provide each recipient with notice of the right not to have State withholding apply and of the right to revoke the election. The notice requirements for North Carolina purposes are the same as the federal notice requirements, which are provided in section 3405(e)(10) of the Code. Section D of Federal

Regulation 35.3405-1 contains sample notices that may be modified for State purposes to satisfy the notice and election requirements for periodic payments and nonperiodic distributions.

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

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

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

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

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

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

## Section 7. Withholding from Non-Wage Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

## Section 8. Payee's Taxpayer Identification Number

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

identification number but does not have and is not eligible to obtain a social security number. Show the payee's ITIN number on Form NC-1099M.

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

## Section 9. Withholding from Wages

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

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

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

## Section 10. Payments Exempt from Withholding

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

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

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

**Military Spouses.** The Veterans Benefits and Transition Act of 2018 amended the Servicemembers Civil Relief Act to allow the spouse of a servicemember to elect to

use the same state of residence as the servicemember for state tax purposes.

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

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

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

## Section 11. Payroll Period

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

## Section 12. Supplemental Wages

If you pay supplemental wages separately (or

combine them with regular wages in a single payment and specify the amount of each), the income tax withholding method depends in part on whether you withhold income tax from your employee's regular wages. If you withhold income tax from an employee's regular wages, you can use one of these methods for the supplemental wages:

- (a) Withhold a flat 4.6 percent, or
- (b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

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

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

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

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

Each new employee must complete and sign a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4EZ, or Form NC-4 NRA**. If an employee does not give you a completed Form NC-4, Form NC-4EZ, or Form NC-4 NRA, you must withhold tax as if the employee is single with no withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. **Important: A military spouse who claims exemption from withholding under the Servicemembers Civil Relief Act, as amended by the**

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

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

**Nonresident Alien Employee’s Withholding Allowance Certificate, Form NC-4 NRA.** Because nonresident aliens are generally not allowed an N.C. standard deduction, nonresident alien employees must complete and sign a North Carolina Nonresident Alien Employee’s Withholding Allowance Certificate, **Form NC-4 NRA.** You must withhold tax using the “Single” filing status regardless of the employee’s actual marital status. If an employee does not give you a completed NC-4 NRA, you must withhold as single with no allowances and also withhold the additional tax as directed below.

Form NC-4 NRA requires the nonresident alien employee to enter on Line 2 an additional amount of State income tax to be withheld for each pay period to account for the inclusion of the N.C. standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in the following chart and represents the income tax on the N.C. standard deduction for the single filing status (\$12,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$49 ( $\$12,750 \times 4.6\% \div 12$ ).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$12	\$23	\$25	\$49

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$12,750 per year, and (2) employees who are students or business apprentices and residents of India. To prevent overwithholding in the first instance, an employer should limit the additional withholding to the lesser of the amount reported by the employee on Line 2 or 4.6% of the wages for that period if the amount of wages for that period multiplied by the number of payroll periods during

the year is \$12,750 or less. The following chart lists the wages per period that qualify for the 4.6% limitation. Wages exceeding the amounts in the chart are subject to the entire amount of additional withholding.

Payroll Period	Additional withholding from Line 2 limited to 4.6% of the amount of wages if wages do not exceed:
Weekly	\$245
Biweekly	\$490
Semimonthly	\$531
Monthly	\$1,062

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500 in February 2024. Employee files a Form NC-4 NRA claiming no allowances on Line 1 and additional withholding of \$49 on Line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$49. Using the modification, Employer will withhold \$23 ( $\$500 \times 4.6\%$ ).

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

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

**Submission of certain withholding allowance certificates.** North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-4EZ, or Form NC-4 NRA) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee’s weekly wages would normally exceed an amount equal to the N.C. standard deduction for an individual with a filing status of single divided by 52. For tax year 2024, the weekly wage amount would be \$245 (N.C. standard deduction for single individual is \$12,750 divided by  $52 = \$245$ ). Retain the original certificate in your files.

**When to submit.** An employer filing quarterly

withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the quarterly report. An employer filing monthly withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the monthly report for the third month of the calendar quarter. Copies may be submitted earlier and for shorter reporting periods.

Mail the certificate to:

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

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

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

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

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

## Section 14. Quarterly Returns and Payments

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

If you temporarily cease to pay wages after you are

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

## Section 15. Monthly Returns and Payments

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

## Section 16. Semiweekly Payments

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

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

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

## Section 17. Paying Withholding Tax Electronically

You can file your North Carolina withholding return and pay the tax online. The Department of Revenue's **E-File system** offers the convenience of paying the tax 24 hours a day, 7 days a week. Payments can be

made online by bank draft, MasterCard, or Visa. There is no fee for bank drafts, but there is a convenience fee for using MasterCard or Visa. The fee is \$2 for every \$100 increment of tax payment. Visit the Department's website at [www.ncdor.gov](http://www.ncdor.gov) and select eServices under the File & Pay tab.

## Section 18. Electronic Funds Transfer (EFT)

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

## Section 19. Adjustments

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

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

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

**Reporting guidance if you are a monthly or quarterly filer, and you discover an error before preparing your Form NC-3.** If you have reported an incorrect amount of tax, and you are a monthly or quarterly filer, you should file **Form NC-5X**, Amended Withholding Return. If additional tax is due, you must pay the total amount of tax and interest due with your amended return. If you have overpaid withholding tax, you may use Form NC-5X to claim a refund of the overpayment.

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

## Section 20. Federal Corrections

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

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

To report these federal corrections to the Department, you must file the applicable North Carolina **Form NC-5X**, Amended Withholding Return, **Form NC-5Q**,

Quarterly Income Tax Withholding Return, or **Form NC-3X**, Amended Annual Withholding Reconciliation. For additional details about Form NC-5X and Form NC-5Q, see Section 19. For additional details about Form NC-3X, see Section 23.

## Section 21. Payment of Tax

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

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

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

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

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

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

## Section 22. Wage and Tax Statements

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

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

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

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

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

## Section 23. Annual Withholding Reconciliation

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

**Table 1: W-2 and 1099 Statements Required to be Filed with the Department**

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

You may amend a previously filed Form NC-3, by filing **Form NC-3X**, Amended Annual Withholding Reconciliation. Form NC-3X and corrected W-2 and 1099 statements may be filed electronically. Generally, Form NC-3X and the corrected statements must be filed with the Department as soon as you discover an error on Form NC-3 or any statement attached to Form NC-3. If your federal employment tax liability was impacted by a federal determination or correction or a voluntarily filed amended federal employment tax return or statement, see Section 20 for your State filing requirements related to your federal corrections.

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

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

## Section 24. Informational Return Penalties

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

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

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

## Section 25. Reporting 1099 Information

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

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

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

return must be filed with the Department on or before March 31 for the preceding calendar year. Any 1099 information return not timely filed with the Secretary or in the format prescribed by the Secretary is subject to the informational return penalties listed in Section 24. See the Department's website, [www.ncdor.gov/file-pay/guidance-information-reporting](http://www.ncdor.gov/file-pay/guidance-information-reporting), for details and instructions on filing your 1099-K information return to the Secretary.

## Section 26. Records to be Kept

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

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

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

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



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

**Weekly Payroll Period**

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

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of N.C. standard deduction           \$245.19           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net weekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar) \_\_\_\_\_

**Weekly Payroll Period**

**Head of Household**

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of N.C. standard deduction           \$367.79           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net weekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar) \_\_\_\_\_

**Biweekly Payroll Period**

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

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of N.C. standard deduction           \$490.38           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net biweekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar) \_\_\_\_\_

**Biweekly Payroll Period**

**Head of Household**

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of N.C. standard deduction           \$735.58           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add Line 2 and Line 3 \_\_\_\_\_
5. Net biweekly wages. Subtract Line 4 from Line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar) \_\_\_\_\_

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

<b>Semimonthly Payroll Period</b>		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of N.C. standard deduction	\$531.25	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Lines 2 and 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar)		_____

<b>Semimonthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of N.C. standard deduction	\$796.88	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Line 2 and Line 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar)		_____

<b>Monthly Payroll Period</b>		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of N.C. standard deduction	\$1,062.50	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar)		_____

<b>Monthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of N.C. standard deduction	\$1,593.75	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .046 (Round to the nearest whole dollar)		_____

**Example:**

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

1. Enter weekly wages		\$450.00
2. Weekly portion of N.C. standard deduction	\$245.19	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add Line 2 and Line 3		\$341.35
5. Net weekly wages. Subtract Line 4 from Line 1		\$108.65
6. Tax to be withheld each payroll period. Multiply Line 5 by .046 (Round to the nearest whole dollar)		\$5.00

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

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

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

1. Enter wages for current payroll period		
2. Enter number of payroll periods		
3. Annualized wages. Multiply Line 1 by Line 2		
4. N.C. standard deduction	\$12,750.00	
5. Multiply the number of allowances by \$2,500.00		
6. Add Line 4 and Line 5		
7. Net annualized wages. Subtract Line 6 from Line 3		
8. Annualized tax. Multiply Line 7 by .046		
9. Enter the number of payroll periods from Line 2		
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		

**Head of Household**

1. Enter wages for current payroll period		
2. Enter number of payroll periods		
3. Annualized wages. Multiply Line 1 by Line 2		
4. N.C. standard deduction	\$19,125.00	
5. Multiply the number of allowances by \$2,500.00		
6. Add Line 4 and Line 5		
7. Net annualized wages. Subtract Line 6 from Line 3		
8. Annualized tax. Multiply Line 7 by .046		
9. Enter the number of payroll periods from Line 2		
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		

**Example:**

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

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		<u>52</u>
3. Annualized wages. Multiply Line 1 by Line 2		<u>\$23,400.00</u>
4. N.C. standard deduction	<u>\$12,750.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add Line 4 and Line 5		<u>\$17,750.00</u>
7. Net annualized wages. Subtract Line 6 from Line 3		<u>\$5,650.00</u>
8. Annualized tax. Multiply Line 7 by .046		<u>\$274.03</u>
9. Enter the number of payroll periods from Line 2		<u>52</u>
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		<u>\$5.00</u>

**28. Wage Bracket Tables**

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

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

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

**Withholding Allowance Chart**

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

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

If the wages are -

And the number of withholding allowances claimed is -

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

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1235	1255	46	44	42	39	37	35	33	31	28	26	24
1255	1275	47	45	42	40	38	36	34	31	29	27	25
1275	1295	48	46	43	41	39	37	35	32	30	28	26
1295	1315	49	47	44	42	40	38	35	33	31	29	27
1315	1335	50	47	45	43	41	39	36	34	32	30	28
1335	1355	51	48	46	44	42	40	37	35	33	31	28
1355	1375	52	49	47	45	43	40	38	36	34	32	29
1375	1395	52	50	48	46	44	41	39	37	35	33	30
1395	1415	53	51	49	47	45	42	40	38	36	33	31
1415	1435	54	52	50	48	45	43	41	39	37	34	32
1435	1455	55	53	51	49	46	44	42	40	37	35	33
1455	1475	56	54	52	49	47	45	43	41	38	36	34
1475	1495	57	55	53	50	48	46	44	42	39	37	35
1495	1515	58	56	54	51	49	47	45	42	40	38	36
1515	1535	59	57	54	52	50	48	46	43	41	39	37
1535	1555	60	58	55	53	51	49	47	44	42	40	38
1555	1575	61	58	56	54	52	50	47	45	43	41	39
1575	1595	62	59	57	55	53	51	48	46	44	42	40
1595	1615	63	60	58	56	54	51	49	47	45	43	40
1615	1635	63	61	59	57	55	52	50	48	46	44	41
1635	1655	64	62	60	58	56	53	51	49	47	44	42
1655	1675	65	63	61	59	56	54	52	50	48	45	43
1675	1695	66	64	62	60	57	55	53	51	49	46	44
1695	1715	67	65	63	61	58	56	54	52	49	47	45
1715	1735	68	66	64	61	59	57	55	53	50	48	46
1735	1755	69	67	65	62	60	58	56	54	51	49	47
1755	1775	70	68	65	63	61	59	57	54	52	50	48
1775	1795	71	69	66	64	62	60	58	55	53	51	49
1795	1815	72	70	67	65	63	61	58	56	54	52	50
1815	1835	73	70	68	66	64	62	59	57	55	53	51
1835	1855	74	71	69	67	65	63	60	58	56	54	51
1855	1875	75	72	70	68	66	63	61	59	57	55	52
1875	1895	75	73	71	69	67	64	62	60	58	56	53
1895	1915	76	74	72	70	68	65	63	61	59	56	54
1915	1935	77	75	73	71	68	66	64	62	60	57	55
1935	1955	78	76	74	72	69	67	65	63	60	58	56
1955	1975	79	77	75	72	70	68	66	64	61	59	57
1975	1995	80	78	76	73	71	69	67	65	62	60	58
1995	2015	81	79	77	74	72	70	68	65	63	61	59
2015	2035	82	80	77	75	73	71	69	66	64	62	60
2035	2055	83	81	78	76	74	72	70	67	65	63	61
2055	2075	84	81	79	77	75	73	70	68	66	64	62
2075	2095	85	82	80	78	76	74	71	69	67	65	63
2095	2115	86	83	81	79	77	74	72	70	68	66	63
2115	2135	86	84	82	80	78	75	73	71	69	67	64
2135	2155	87	85	83	81	79	76	74	72	70	67	65
2155	2175	88	86	84	82	79	77	75	73	71	68	66
2175	2195	89	87	85	83	80	78	76	74	72	69	67
2195	2215	90	88	86	84	81	79	77	75	72	70	68
2215	2235	91	89	87	84	82	80	78	76	73	71	69
2235	2255	92	90	88	85	83	81	79	77	74	72	70
2255	2275	93	91	88	86	84	82	80	77	75	73	71
2275	2295	94	92	89	87	85	83	81	78	76	74	72
2295	2315	95	93	90	88	86	84	81	79	77	75	73
2315	2335	96	93	91	89	87	85	82	80	78	76	74
2335	2355	97	94	92	90	88	86	83	81	79	77	74
2355	2375	98	95	93	91	89	86	84	82	80	78	75
2375	2395	98	96	94	92	90	87	85	83	81	79	76
2395	2415	99	97	95	93	91	88	86	84	82	79	77
2415	2435	100	98	96	94	91	89	87	85	83	80	78

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

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

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

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

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



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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2280	2295	83	78	74	69	65	61	56	52	47	43	38
2295	2310	83	79	75	70	66	61	57	52	48	44	39
2310	2325	84	80	75	71	66	62	58	53	49	44	40
2325	2340	85	80	76	71	67	63	58	54	49	45	41
2340	2355	85	81	77	72	68	63	59	54	50	46	41
2355	2370	86	82	77	73	68	64	60	55	51	46	42
2370	2385	87	82	78	74	69	65	60	56	51	47	43
2385	2400	87	83	79	74	70	65	61	57	52	48	43
2400	2415	88	84	79	75	70	66	62	57	53	48	44
2415	2430	89	84	80	76	71	67	62	58	53	49	45
2430	2445	90	85	81	76	72	67	63	59	54	50	45
2445	2460	90	86	81	77	73	68	64	59	55	50	46
2460	2475	91	87	82	78	73	69	64	60	56	51	47
2475	2490	92	87	83	78	74	70	65	61	56	52	47
2490	2505	92	88	83	79	75	70	66	61	57	53	48
2505	2520	93	89	84	80	75	71	66	62	58	53	49
2520	2535	94	89	85	80	76	72	67	63	58	54	49
2535	2550	94	90	86	81	77	72	68	63	59	55	50
2550	2565	95	91	86	82	77	73	69	64	60	55	51
2565	2580	96	91	87	83	78	74	69	65	60	56	52
2580	2595	96	92	88	83	79	74	70	66	61	57	52
2595	2610	97	93	88	84	79	75	71	66	62	57	53
2610	2625	98	93	89	85	80	76	71	67	62	58	54
2625	2640	99	94	90	85	81	76	72	68	63	59	54
2640	2655	99	95	90	86	82	77	73	68	64	59	55
2655	2670	100	95	91	87	82	78	73	69	65	60	56
2670	2685	101	96	92	87	83	78	74	70	65	61	56
2685	2700	101	97	92	88	84	79	75	70	66	61	57
2700	2715	102	98	93	89	84	80	75	71	67	62	58
2715	2730	103	98	94	89	85	81	76	72	67	63	58
2730	2745	103	99	95	90	86	81	77	72	68	64	59
2745	2760	104	100	95	91	86	82	78	73	69	64	60
2760	2775	105	100	96	91	87	83	78	74	69	65	61
2775	2790	105	101	97	92	88	83	79	74	70	66	61
2790	2805	106	102	97	93	88	84	80	75	71	66	62
2805	2820	107	102	98	94	89	85	80	76	71	67	63
2820	2835	108	103	99	94	90	85	81	77	72	68	63
2835	2850	108	104	99	95	91	86	82	77	73	68	64
2850	2865	109	104	100	96	91	87	82	78	74	69	65
2865	2880	110	105	101	96	92	87	83	79	74	70	65
2880	2895	110	106	101	97	93	88	84	79	75	70	66
2895	2910	111	107	102	98	93	89	84	80	76	71	67
2910	2925	112	107	103	98	94	90	85	81	76	72	67
2925	2940	112	108	103	99	95	90	86	81	77	73	68
2940	2955	113	109	104	100	95	91	86	82	78	73	69
2955	2970	114	109	105	100	96	92	87	83	78	74	69
2970	2985	114	110	106	101	97	92	88	83	79	75	70
2985	3000	115	111	106	102	97	93	89	84	80	75	71
3000	3015	116	111	107	103	98	94	89	85	80	76	72
3015	3030	116	112	108	103	99	94	90	86	81	77	72
3030	3045	117	113	108	104	99	95	91	86	82	77	73
3045	3060	118	113	109	105	100	96	91	87	82	78	74
3060	3075	119	114	110	105	101	96	92	88	83	79	74
3075	3090	119	115	110	106	102	97	93	88	84	79	75
3090	3105	120	116	111	107	102	98	93	89	85	80	76
3105	3120	121	116	112	107	103	99	94	90	85	81	76
3120	3135	121	117	112	108	104	99	95	90	86	81	77
3135	3150	122	118	113	109	104	100	95	91	87	82	78
3150	3165	123	118	114	109	105	101	96	92	87	83	78
3165	3180	123	119	115	110	106	101	97	92	88	84	79

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3180	3195	124	120	115	111	106	102	98	93	89	84	80
3195	3210	125	120	116	111	107	103	98	94	89	85	81
3210	3225	125	121	117	112	108	103	99	94	90	86	81
3225	3240	126	122	117	113	108	104	100	95	91	86	82
3240	3255	127	122	118	114	109	105	100	96	91	87	83
3255	3270	128	123	119	114	110	105	101	97	92	88	83
3270	3285	128	124	119	115	111	106	102	97	93	88	84
3285	3300	129	124	120	116	111	107	102	98	94	89	85
3300	3315	130	125	121	116	112	107	103	99	94	90	85
3315	3330	130	126	121	117	113	108	104	99	95	90	86
3330	3345	131	127	122	118	113	109	104	100	96	91	87
3345	3360	132	127	123	118	114	110	105	101	96	92	87
3360	3375	132	128	124	119	115	110	106	101	97	93	88
3375	3390	133	129	124	120	115	111	106	102	98	93	89
3390	3405	134	129	125	120	116	112	107	103	98	94	89
3405	3420	134	130	126	121	117	112	108	103	99	95	90
3420	3435	135	131	126	122	117	113	109	104	100	95	91
3435	3450	136	131	127	123	118	114	109	105	100	96	92
3450	3465	136	132	128	123	119	114	110	106	101	97	92
3465	3480	137	133	128	124	119	115	111	106	102	97	93
3480	3495	138	133	129	125	120	116	111	107	102	98	94
3495	3510	139	134	130	125	121	116	112	108	103	99	94
3510	3525	139	135	130	126	122	117	113	108	104	99	95
3525	3540	140	136	131	127	122	118	113	109	105	100	96
3540	3555	141	136	132	127	123	119	114	110	105	101	96
3555	3570	141	137	132	128	124	119	115	110	106	102	97
3570	3585	142	138	133	129	124	120	115	111	107	102	98
3585	3600	143	138	134	129	125	121	116	112	107	103	98
3600	3615	143	139	135	130	126	121	117	112	108	104	99
3615	3630	144	140	135	131	126	122	118	113	109	104	100
3630	3645	145	140	136	131	127	123	118	114	109	105	101
3645	3660	145	141	137	132	128	123	119	114	110	106	101
3660	3675	146	142	137	133	128	124	120	115	111	106	102
3675	3690	147	142	138	134	129	125	120	116	111	107	103
3690	3705	148	143	139	134	130	125	121	117	112	108	103
3705	3720	148	144	139	135	131	126	122	117	113	108	104
3720	3735	149	144	140	136	131	127	122	118	114	109	105
3735	3750	150	145	141	136	132	127	123	119	114	110	105
3750	3765	150	146	141	137	133	128	124	119	115	110	106
3765	3780	151	147	142	138	133	129	124	120	116	111	107
3780	3795	152	147	143	138	134	130	125	121	116	112	107
3795	3810	152	148	144	139	135	130	126	121	117	113	108
3810	3825	153	149	144	140	135	131	127	122	118	113	109
3825	3840	154	149	145	140	136	132	127	123	118	114	110
3840	3855	154	150	146	141	137	132	128	123	119	115	110
3855	3870	155	151	146	142	137	133	129	124	120	115	111
3870	3885	156	151	147	143	138	134	129	125	120	116	112
3885	3900	156	152	148	143	139	134	130	126	121	117	112
3900	3915	157	153	148	144	139	135	131	126	122	117	113
3915	3930	158	153	149	145	140	136	131	127	122	118	114
3930	3945	159	154	150	145	141	136	132	128	123	119	114
3945	3960	159	155	150	146	142	137	133	128	124	119	115
3960	3975	160	156	151	147	142	138	133	129	125	120	116
3975	3990	161	156	152	147	143	139	134	130	125	121	116
3990	4005	161	157	152	148	144	139	135	130	126	122	117
4005	4020	162	158	153	149	144	140	135	131	127	122	118
4020	4035	163	158	154	149	145	141	136	132	127	123	118
4035	4050	163	159	155	150	146	141	137	132	128	124	119
4050	4065	164	160	155	151	146	142	138	133	129	124	120
4065	4080	165	160	156	152	147	143	138	134	129	125	121

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4080	4095	165	161	157	152	148	143	139	135	130	126	121
4095	4110	166	162	157	153	148	144	140	135	131	126	122
4110	4125	167	162	158	154	149	145	140	136	131	127	123
4125	4140	168	163	159	154	150	145	141	137	132	128	123
4140	4155	168	164	159	155	151	146	142	137	133	128	124
4155	4170	169	164	160	156	151	147	142	138	134	129	125
4170	4185	170	165	161	156	152	147	143	139	134	130	125
4185	4200	170	166	161	157	153	148	144	139	135	130	126
4200	4215	171	167	162	158	153	149	144	140	136	131	127
4215	4230	172	167	163	158	154	150	145	141	136	132	127
4230	4245	172	168	164	159	155	150	146	141	137	133	128
4245	4260	173	169	164	160	155	151	147	142	138	133	129
4260	4275	174	169	165	160	156	152	147	143	138	134	130
4275	4290	174	170	166	161	157	152	148	143	139	135	130
4290	4305	175	171	166	162	157	153	149	144	140	135	131
4305	4320	176	171	167	163	158	154	149	145	140	136	132
4320	4335	177	172	168	163	159	154	150	146	141	137	132
4335	4350	177	173	168	164	160	155	151	146	142	137	133
4350	4365	178	173	169	165	160	156	151	147	143	138	134
4365	4380	179	174	170	165	161	156	152	148	143	139	134
4380	4395	179	175	170	166	162	157	153	148	144	139	135
4395	4410	180	176	171	167	162	158	153	149	145	140	136
4410	4425	181	176	172	167	163	159	154	150	145	141	136
4425	4440	181	177	172	168	164	159	155	150	146	142	137
4440	4455	182	178	173	169	164	160	155	151	147	142	138
4455	4470	183	178	174	169	165	161	156	152	147	143	138
4470	4485	183	179	175	170	166	161	157	152	148	144	139
4485	4500	184	180	175	171	166	162	158	153	149	144	140
4500	4515	185	180	176	172	167	163	158	154	149	145	141
4515	4530	185	181	177	172	168	163	159	155	150	146	141
4530	4545	186	182	177	173	168	164	160	155	151	146	142
4545	4560	187	182	178	174	169	165	160	156	151	147	143
4560	4575	188	183	179	174	170	165	161	157	152	148	143
4575	4590	188	184	179	175	171	166	162	157	153	148	144
4590	4605	189	185	180	176	171	167	162	158	154	149	145
4605	4620	190	185	181	176	172	168	163	159	154	150	145
4620	4635	190	186	181	177	173	168	164	159	155	150	146
4635	4650	191	187	182	178	173	169	164	160	156	151	147
4650	4665	192	187	183	178	174	170	165	161	156	152	147
4665	4680	192	188	184	179	175	170	166	161	157	153	148
4680	4695	193	189	184	180	175	171	167	162	158	153	149
4695	4710	194	189	185	180	176	172	167	163	158	154	150
4710	4725	194	190	186	181	177	172	168	163	159	155	150
4725	4740	195	191	186	182	177	173	169	164	160	155	151
4740	4755	196	191	187	183	178	174	169	165	160	156	152
4755	4770	197	192	188	183	179	174	170	166	161	157	152
4770	4785	197	193	188	184	180	175	171	166	162	157	153
4785	4800	198	193	189	185	180	176	171	167	163	158	154
4800	4815	199	194	190	185	181	176	172	168	163	159	154
4815	4830	199	195	190	186	182	177	173	168	164	159	155
4830	4845	200	196	191	187	182	178	173	169	165	160	156
4845	4860	201	196	192	187	183	179	174	170	165	161	156
4860	4875	201	197	193	188	184	179	175	170	166	162	157
4875	4890	202	198	193	189	184	180	175	171	167	162	158
4890	4905	203	198	194	189	185	181	176	172	167	163	158
4905	4920	203	199	195	190	186	181	177	172	168	164	159
4920	4935	204	200	195	191	186	182	178	173	169	164	160
4935	4950	205	200	196	192	187	183	178	174	169	165	161
4950	4965	205	201	197	192	188	183	179	175	170	166	161
4965	4980	206	202	197	193	188	184	180	175	171	166	162

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

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

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

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

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

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
2320	2335	83	78	73	68	63	59	54	49	44	40	35
2335	2350	83	79	74	69	64	59	55	50	45	40	35
2350	2365	84	79	74	70	65	60	55	50	46	41	36
2365	2380	85	80	75	70	66	61	56	51	46	42	37
2380	2395	85	81	76	71	66	61	57	52	47	42	37
2395	2410	86	81	76	72	67	62	57	53	48	43	38
2410	2425	87	82	77	72	68	63	58	53	48	44	39
2425	2440	87	83	78	73	68	63	59	54	49	44	40
2440	2455	88	83	79	74	69	64	59	55	50	45	40
2455	2470	89	84	79	74	70	65	60	55	51	46	41
2470	2485	90	85	80	75	70	66	61	56	51	46	42
2485	2500	90	85	81	76	71	66	61	57	52	47	42
2500	2515	91	86	81	77	72	67	62	57	53	48	43
2515	2530	92	87	82	77	72	68	63	58	53	48	44
2530	2545	92	87	83	78	73	68	64	59	54	49	44
2545	2560	93	88	83	79	74	69	64	59	55	50	45
2560	2575	94	89	84	79	75	70	65	60	55	51	46
2575	2590	94	90	85	80	75	70	66	61	56	51	46
2590	2605	95	90	85	81	76	71	66	62	57	52	47
2605	2620	96	91	86	81	77	72	67	62	57	53	48
2620	2635	96	92	87	82	77	72	68	63	58	53	49
2635	2650	97	92	88	83	78	73	68	64	59	54	49
2650	2665	98	93	88	83	79	74	69	64	59	55	50
2665	2680	98	94	89	84	79	75	70	65	60	55	51
2680	2695	99	94	90	85	80	75	70	66	61	56	51
2695	2710	100	95	90	86	81	76	71	66	62	57	52
2710	2725	101	96	91	86	81	77	72	67	62	57	53
2725	2740	101	96	92	87	82	77	73	68	63	58	53
2740	2755	102	97	92	88	83	78	73	68	64	59	54
2755	2770	103	98	93	88	83	79	74	69	64	60	55
2770	2785	103	99	94	89	84	79	75	70	65	60	55
2785	2800	104	99	94	90	85	80	75	70	66	61	56
2800	2815	105	100	95	90	86	81	76	71	66	62	57
2815	2830	105	101	96	91	86	81	77	72	67	62	57
2830	2845	106	101	97	92	87	82	77	73	68	63	58
2845	2860	107	102	97	92	88	83	78	73	68	64	59
2860	2875	107	103	98	93	88	84	79	74	69	64	60
2875	2890	108	103	99	94	89	84	79	75	70	65	60
2890	2905	109	104	99	94	90	85	80	75	71	66	61
2905	2920	110	105	100	95	90	86	81	76	71	66	62
2920	2935	110	105	101	96	91	86	81	77	72	67	62
2935	2950	111	106	101	97	92	87	82	77	73	68	63
2950	2965	112	107	102	97	92	88	83	78	73	68	64
2965	2980	112	108	103	98	93	88	84	79	74	69	64
2980	2995	113	108	103	99	94	89	84	79	75	70	65
2995	3010	114	109	104	99	95	90	85	80	75	71	66
3010	3025	114	110	105	100	95	90	86	81	76	71	66
3025	3040	115	110	105	101	96	91	86	82	77	72	67
3040	3055	116	111	106	101	97	92	87	82	77	73	68
3055	3070	116	112	107	102	97	92	88	83	78	73	69
3070	3085	117	112	108	103	98	93	88	84	79	74	69
3085	3100	118	113	108	103	99	94	89	84	79	75	70
3100	3115	119	114	109	104	99	95	90	85	80	75	71
3115	3130	119	114	110	105	100	95	90	86	81	76	71
3130	3145	120	115	110	106	101	96	91	86	82	77	72
3145	3160	121	116	111	106	101	97	92	87	82	77	73
3160	3175	121	116	112	107	102	97	93	88	83	78	73
3175	3190	122	117	112	108	103	98	93	88	84	79	74
3190	3205	123	118	113	108	103	99	94	89	84	80	75
3205	3220	123	119	114	109	104	99	95	90	85	80	75

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3220	3235	124	119	114	110	105	100	95	90	86	81	76
3235	3250	125	120	115	110	106	101	96	91	86	82	77
3250	3265	125	121	116	111	106	101	97	92	87	82	77
3265	3280	126	121	117	112	107	102	97	93	88	83	78
3280	3295	127	122	117	112	108	103	98	93	88	84	79
3295	3310	127	123	118	113	108	104	99	94	89	84	80
3310	3325	128	123	119	114	109	104	99	95	90	85	80
3325	3340	129	124	119	114	110	105	100	95	91	86	81
3340	3355	130	125	120	115	110	106	101	96	91	86	82
3355	3370	130	125	121	116	111	106	101	97	92	87	82
3370	3385	131	126	121	117	112	107	102	97	93	88	83
3385	3400	132	127	122	117	112	108	103	98	93	88	84
3400	3415	132	128	123	118	113	108	104	99	94	89	84
3415	3430	133	128	123	119	114	109	104	99	95	90	85
3430	3445	134	129	124	119	115	110	105	100	95	91	86
3445	3460	134	130	125	120	115	110	106	101	96	91	86
3460	3475	135	130	125	121	116	111	106	102	97	92	87
3475	3490	136	131	126	121	117	112	107	102	97	93	88
3490	3505	136	132	127	122	117	112	108	103	98	93	89
3505	3520	137	132	128	123	118	113	108	104	99	94	89
3520	3535	138	133	128	123	119	114	109	104	99	95	90
3535	3550	139	134	129	124	119	115	110	105	100	95	91
3550	3565	139	134	130	125	120	115	110	106	101	96	91
3565	3580	140	135	130	126	121	116	111	106	102	97	92
3580	3595	141	136	131	126	121	117	112	107	102	97	93
3595	3610	141	136	132	127	122	117	113	108	103	98	93
3610	3625	142	137	132	128	123	118	113	108	104	99	94
3625	3640	143	138	133	128	123	119	114	109	104	100	95
3640	3655	143	139	134	129	124	119	115	110	105	100	95
3655	3670	144	139	134	130	125	120	115	110	106	101	96
3670	3685	145	140	135	130	126	121	116	111	106	102	97
3685	3700	145	141	136	131	126	121	117	112	107	102	98
3700	3715	146	141	137	132	127	122	117	113	108	103	98
3715	3730	147	142	137	132	128	123	118	113	108	104	99
3730	3745	147	143	138	133	128	124	119	114	109	104	100
3745	3760	148	143	139	134	129	124	119	115	110	105	100
3760	3775	149	144	139	134	130	125	120	115	111	106	101
3775	3790	150	145	140	135	130	126	121	116	111	106	102
3790	3805	150	145	141	136	131	126	121	117	112	107	102
3805	3820	151	146	141	137	132	127	122	117	113	108	103
3820	3835	152	147	142	137	132	128	123	118	113	109	104
3835	3850	152	148	143	138	133	128	124	119	114	109	104
3850	3865	153	148	143	139	134	129	124	119	115	110	105
3865	3880	154	149	144	139	135	130	125	120	115	111	106
3880	3895	154	150	145	140	135	130	126	121	116	111	106
3895	3910	155	150	145	141	136	131	126	122	117	112	107
3910	3925	156	151	146	141	137	132	127	122	117	113	108
3925	3940	156	152	147	142	137	132	128	123	118	113	109
3940	3955	157	152	148	143	138	133	128	124	119	114	109
3955	3970	158	153	148	143	139	134	129	124	120	115	110
3970	3985	159	154	149	144	139	135	130	125	120	115	111
3985	4000	159	154	150	145	140	135	130	126	121	116	111
4000	4015	160	155	150	146	141	136	131	126	122	117	112
4015	4030	161	156	151	146	141	137	132	127	122	117	113
4030	4045	161	156	152	147	142	137	133	128	123	118	113
4045	4060	162	157	152	148	143	138	133	128	124	119	114
4060	4075	163	158	153	148	144	139	134	129	124	120	115
4075	4090	163	159	154	149	144	139	135	130	125	120	115
4090	4105	164	159	154	150	145	140	135	131	126	121	116
4105	4120	165	160	155	150	146	141	136	131	126	122	117

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4120	4135	165	161	156	151	146	141	137	132	127	122	118
4135	4150	166	161	157	152	147	142	137	133	128	123	118
4150	4165	167	162	157	152	148	143	138	133	128	124	119
4165	4180	167	163	158	153	148	144	139	134	129	124	120
4180	4195	168	163	159	154	149	144	139	135	130	125	120
4195	4210	169	164	159	155	150	145	140	135	131	126	121
4210	4225	170	165	160	155	150	146	141	136	131	126	122
4225	4240	170	165	161	156	151	146	142	137	132	127	122
4240	4255	171	166	161	157	152	147	142	137	133	128	123
4255	4270	172	167	162	157	152	148	143	138	133	129	124
4270	4285	172	168	163	158	153	148	144	139	134	129	124
4285	4300	173	168	163	159	154	149	144	139	135	130	125
4300	4315	174	169	164	159	155	150	145	140	135	131	126
4315	4330	174	170	165	160	155	150	146	141	136	131	126
4330	4345	175	170	166	161	156	151	146	142	137	132	127
4345	4360	176	171	166	161	157	152	147	142	137	133	128
4360	4375	176	172	167	162	157	153	148	143	138	133	129
4375	4390	177	172	168	163	158	153	148	144	139	134	129
4390	4405	178	173	168	163	159	154	149	144	140	135	130
4405	4420	179	174	169	164	159	155	150	145	140	135	131
4420	4435	179	174	170	165	160	155	150	146	141	136	131
4435	4450	180	175	170	166	161	156	151	146	142	137	132
4450	4465	181	176	171	166	161	157	152	147	142	137	133
4465	4480	181	177	172	167	162	157	153	148	143	138	133
4480	4495	182	177	172	168	163	158	153	148	144	139	134
4495	4510	183	178	173	168	164	159	154	149	144	140	135
4510	4525	183	179	174	169	164	159	155	150	145	140	135
4525	4540	184	179	174	170	165	160	155	151	146	141	136
4540	4555	185	180	175	170	166	161	156	151	146	142	137
4555	4570	185	181	176	171	166	161	157	152	147	142	138
4570	4585	186	181	177	172	167	162	157	153	148	143	138
4585	4600	187	182	177	172	168	163	158	153	148	144	139
4600	4615	188	183	178	173	168	164	159	154	149	144	140
4615	4630	188	183	179	174	169	164	159	155	150	145	140
4630	4645	189	184	179	175	170	165	160	155	151	146	141
4645	4660	190	185	180	175	170	166	161	156	151	146	142
4660	4675	190	185	181	176	171	166	162	157	152	147	142
4675	4690	191	186	181	177	172	167	162	157	153	148	143
4690	4705	192	187	182	177	172	168	163	158	153	149	144
4705	4720	192	188	183	178	173	168	164	159	154	149	144
4720	4735	193	188	183	179	174	169	164	159	155	150	145
4735	4750	194	189	184	179	175	170	165	160	155	151	146
4750	4765	194	190	185	180	175	170	166	161	156	151	146
4765	4780	195	190	186	181	176	171	166	162	157	152	147
4780	4795	196	191	186	181	177	172	167	162	157	153	148
4795	4810	196	192	187	182	177	173	168	163	158	153	149
4810	4825	197	192	188	183	178	173	168	164	159	154	149
4825	4840	198	193	188	183	179	174	169	164	160	155	150
4840	4855	199	194	189	184	179	175	170	165	160	155	151
4855	4870	199	194	190	185	180	175	170	166	161	156	151
4870	4885	200	195	190	186	181	176	171	166	162	157	152
4885	4900	201	196	191	186	181	177	172	167	162	157	153
4900	4915	201	197	192	187	182	177	173	168	163	158	153
4915	4930	202	197	192	188	183	178	173	168	164	159	154
4930	4945	203	198	193	188	184	179	174	169	164	160	155
4945	4960	203	199	194	189	184	179	175	170	165	160	155
4960	4975	204	199	194	190	185	180	175	171	166	161	156
4975	4990	205	200	195	190	186	181	176	171	166	162	157
4990	5005	205	201	196	191	186	181	177	172	167	162	158
5005	5020	206	201	197	192	187	182	177	173	168	163	158

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



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

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

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

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

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

If the wages are -

And the number of withholding allowances claimed is -

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

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
4520	4540	160	150	140	131	121	112	102	92	83	73	64
4540	4560	160	151	141	132	122	113	103	93	84	74	65
4560	4580	161	152	142	133	123	113	104	94	85	75	66
4580	4600	162	153	143	134	124	114	105	95	86	76	66
4600	4620	163	154	144	134	125	115	106	96	87	77	67
4620	4640	164	155	145	135	126	116	107	97	87	78	68
4640	4660	165	155	146	136	127	117	108	98	88	79	69
4660	4680	166	156	147	137	128	118	108	99	89	80	70
4680	4700	167	157	148	138	129	119	109	100	90	81	71
4700	4720	168	158	149	139	129	120	110	101	91	82	72
4720	4740	169	159	150	140	130	121	111	102	92	82	73
4740	4760	170	160	150	141	131	122	112	103	93	83	74
4760	4780	171	161	151	142	132	123	113	103	94	84	75
4780	4800	171	162	152	143	133	124	114	104	95	85	76
4800	4820	172	163	153	144	134	124	115	105	96	86	77
4820	4840	173	164	154	145	135	125	116	106	97	87	77
4840	4860	174	165	155	145	136	126	117	107	98	88	78
4860	4880	175	166	156	146	137	127	118	108	98	89	79
4880	4900	176	166	157	147	138	128	119	109	99	90	80
4900	4920	177	167	158	148	139	129	119	110	100	91	81
4920	4940	178	168	159	149	140	130	120	111	101	92	82
4940	4960	179	169	160	150	140	131	121	112	102	93	83
4960	4980	180	170	161	151	141	132	122	113	103	93	84
4980	5000	181	171	161	152	142	133	123	114	104	94	85
5000	5020	182	172	162	153	143	134	124	115	105	95	86
5020	5040	183	173	163	154	144	135	125	115	106	96	87
5040	5060	183	174	164	155	145	136	126	116	107	97	88
5060	5080	184	175	165	156	146	136	127	117	108	98	89
5080	5100	185	176	166	157	147	137	128	118	109	99	89
5100	5120	186	177	167	157	148	138	129	119	110	100	90
5120	5140	187	178	168	158	149	139	130	120	110	101	91
5140	5160	188	178	169	159	150	140	131	121	111	102	92
5160	5180	189	179	170	160	151	141	131	122	112	103	93
5180	5200	190	180	171	161	152	142	132	123	113	104	94
5200	5220	191	181	172	162	152	143	133	124	114	105	95
5220	5240	192	182	173	163	153	144	134	125	115	105	96
5240	5260	193	183	173	164	154	145	135	126	116	106	97
5260	5280	194	184	174	165	155	146	136	126	117	107	98
5280	5300	194	185	175	166	156	147	137	127	118	108	99
5300	5320	195	186	176	167	157	147	138	128	119	109	100
5320	5340	196	187	177	168	158	148	139	129	120	110	100
5340	5360	197	188	178	168	159	149	140	130	121	111	101
5360	5380	198	189	179	169	160	150	141	131	121	112	102
5380	5400	199	189	180	170	161	151	142	132	122	113	103
5400	5420	200	190	181	171	162	152	142	133	123	114	104
5420	5440	201	191	182	172	163	153	143	134	124	115	105
5440	5460	202	192	183	173	163	154	144	135	125	116	106
5460	5480	203	193	184	174	164	155	145	136	126	116	107
5480	5500	204	194	184	175	165	156	146	137	127	117	108
5500	5520	205	195	185	176	166	157	147	138	128	118	109
5520	5540	206	196	186	177	167	158	148	138	129	119	110
5540	5560	206	197	187	178	168	159	149	139	130	120	111
5560	5580	207	198	188	179	169	159	150	140	131	121	112
5580	5600	208	199	189	180	170	160	151	141	132	122	112
5600	5620	209	200	190	180	171	161	152	142	133	123	113
5620	5640	210	201	191	181	172	162	153	143	133	124	114
5640	5660	211	201	192	182	173	163	154	144	134	125	115
5660	5680	212	202	193	183	174	164	154	145	135	126	116
5680	5700	213	203	194	184	175	165	155	146	136	127	117
5700	5720	214	204	195	185	175	166	156	147	137	128	118

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
5720	5740	215	205	196	186	176	167	157	148	138	128	119
5740	5760	216	206	196	187	177	168	158	149	139	129	120
5760	5780	217	207	197	188	178	169	159	149	140	130	121
5780	5800	217	208	198	189	179	170	160	150	141	131	122
5800	5820	218	209	199	190	180	170	161	151	142	132	123
5820	5840	219	210	200	191	181	171	162	152	143	133	123
5840	5860	220	211	201	191	182	172	163	153	144	134	124
5860	5880	221	212	202	192	183	173	164	154	144	135	125
5880	5900	222	212	203	193	184	174	165	155	145	136	126
5900	5920	223	213	204	194	185	175	165	156	146	137	127
5920	5940	224	214	205	195	186	176	166	157	147	138	128
5940	5960	225	215	206	196	186	177	167	158	148	139	129
5960	5980	226	216	207	197	187	178	168	159	149	139	130
5980	6000	227	217	207	198	188	179	169	160	150	140	131
6000	6020	228	218	208	199	189	180	170	161	151	141	132
6020	6040	229	219	209	200	190	181	171	161	152	142	133
6040	6060	229	220	210	201	191	182	172	162	153	143	134
6060	6080	230	221	211	202	192	182	173	163	154	144	135
6080	6100	231	222	212	203	193	183	174	164	155	145	135
6100	6120	232	223	213	203	194	184	175	165	156	146	136
6120	6140	233	224	214	204	195	185	176	166	156	147	137
6140	6160	234	224	215	205	196	186	177	167	157	148	138
6160	6180	235	225	216	206	197	187	177	168	158	149	139
6180	6200	236	226	217	207	198	188	178	169	159	150	140
6200	6220	237	227	218	208	198	189	179	170	160	151	141
6220	6240	238	228	219	209	199	190	180	171	161	151	142
6240	6260	239	229	219	210	200	191	181	172	162	152	143
6260	6280	240	230	220	211	201	192	182	172	163	153	144
6280	6300	240	231	221	212	202	193	183	173	164	154	145
6300	6320	241	232	222	213	203	193	184	174	165	155	146
6320	6340	242	233	223	214	204	194	185	175	166	156	146
6340	6360	243	234	224	214	205	195	186	176	167	157	147
6360	6380	244	235	225	215	206	196	187	177	167	158	148
6380	6400	245	235	226	216	207	197	188	178	168	159	149
6400	6420	246	236	227	217	208	198	188	179	169	160	150
6420	6440	247	237	228	218	209	199	189	180	170	161	151
6440	6460	248	238	229	219	209	200	190	181	171	162	152
6460	6480	249	239	230	220	210	201	191	182	172	162	153
6480	6500	250	240	230	221	211	202	192	183	173	163	154
6500	6520	251	241	231	222	212	203	193	184	174	164	155
6520	6540	252	242	232	223	213	204	194	184	175	165	156
6540	6560	252	243	233	224	214	205	195	185	176	166	157
6560	6580	253	244	234	225	215	205	196	186	177	167	158
6580	6600	254	245	235	226	216	206	197	187	178	168	158
6600	6620	255	246	236	226	217	207	198	188	179	169	159
6620	6640	256	247	237	227	218	208	199	189	179	170	160
6640	6660	257	247	238	228	219	209	200	190	180	171	161
6660	6680	258	248	239	229	220	210	200	191	181	172	162
6680	6700	259	249	240	230	221	211	201	192	182	173	163
6700	6720	260	250	241	231	221	212	202	193	183	174	164
6720	6740	261	251	242	232	222	213	203	194	184	174	165
6740	6760	262	252	242	233	223	214	204	195	185	175	166
6760	6780	263	253	243	234	224	215	205	195	186	176	167
6780	6800	263	254	244	235	225	216	206	196	187	177	168
6800	6820	264	255	245	236	226	216	207	197	188	178	169
6820	6840	265	256	246	237	227	217	208	198	189	179	169
6840	6860	266	257	247	237	228	218	209	199	190	180	170
6860	6880	267	258	248	238	229	219	210	200	190	181	171
6880	6900	268	258	249	239	230	220	211	201	191	182	172
6900	6920	269	259	250	240	231	221	211	202	192	183	173

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
6920	6940	270	260	251	241	232	222	212	203	193	184	174
6940	6960	271	261	252	242	232	223	213	204	194	185	175
6960	6980	272	262	253	243	233	224	214	205	195	185	176
6980	7000	273	263	253	244	234	225	215	206	196	186	177
7000	7020	274	264	254	245	235	226	216	207	197	187	178
7020	7040	275	265	255	246	236	227	217	207	198	188	179
7040	7060	275	266	256	247	237	228	218	208	199	189	180
7060	7080	276	267	257	248	238	228	219	209	200	190	181
7080	7100	277	268	258	249	239	229	220	210	201	191	181
7100	7120	278	269	259	249	240	230	221	211	202	192	182
7120	7140	279	270	260	250	241	231	222	212	202	193	183
7140	7160	280	270	261	251	242	232	223	213	203	194	184
7160	7180	281	271	262	252	243	233	223	214	204	195	185
7180	7200	282	272	263	253	244	234	224	215	205	196	186
7200	7220	283	273	264	254	244	235	225	216	206	197	187
7220	7240	284	274	265	255	245	236	226	217	207	197	188
7240	7260	285	275	265	256	246	237	227	218	208	198	189
7260	7280	286	276	266	257	247	238	228	218	209	199	190
7280	7300	286	277	267	258	248	239	229	219	210	200	191
7300	7320	287	278	268	259	249	239	230	220	211	201	192
7320	7340	288	279	269	260	250	240	231	221	212	202	192
7340	7360	289	280	270	260	251	241	232	222	213	203	193
7360	7380	290	281	271	261	252	242	233	223	213	204	194
7380	7400	291	281	272	262	253	243	234	224	214	205	195
7400	7420	292	282	273	263	254	244	234	225	215	206	196
7420	7440	293	283	274	264	255	245	235	226	216	207	197
7440	7460	294	284	275	265	255	246	236	227	217	208	198
7460	7480	295	285	276	266	256	247	237	228	218	208	199
7480	7500	296	286	276	267	257	248	238	229	219	209	200
7500	7520	297	287	277	268	258	249	239	230	220	210	201
7520	7540	298	288	278	269	259	250	240	230	221	211	202
7540	7560	298	289	279	270	260	251	241	231	222	212	203
7560	7580	299	290	280	271	261	251	242	232	223	213	204
7580	7600	300	291	281	272	262	252	243	233	224	214	204
7600	7620	301	292	282	272	263	253	244	234	225	215	205
7620	7640	302	293	283	273	264	254	245	235	225	216	206
7640	7660	303	293	284	274	265	255	246	236	226	217	207
7660	7680	304	294	285	275	266	256	246	237	227	218	208
7680	7700	305	295	286	276	267	257	247	238	228	219	209
7700	7720	306	296	287	277	267	258	248	239	229	220	210
7720	7740	307	297	288	278	268	259	249	240	230	220	211
7740	7760	308	298	288	279	269	260	250	241	231	221	212
7760	7780	309	299	289	280	270	261	251	241	232	222	213
7780	7800	309	300	290	281	271	262	252	242	233	223	214
7800	7820	310	301	291	282	272	262	253	243	234	224	215
7820	7840	311	302	292	283	273	263	254	244	235	225	215
7840	7860	312	303	293	283	274	264	255	245	236	226	216
7860	7880	313	304	294	284	275	265	256	246	236	227	217
7880	7900	314	304	295	285	276	266	257	247	237	228	218
7900	7920	315	305	296	286	277	267	257	248	238	229	219
7920	7940	316	306	297	287	278	268	258	249	239	230	220
7940	7960	317	307	298	288	278	269	259	250	240	231	221
7960	7980	318	308	299	289	279	270	260	251	241	231	222
7980	8000	319	309	299	290	280	271	261	252	242	232	223
8000	8020	320	310	300	291	281	272	262	253	243	233	224
8020	8040	321	311	301	292	282	273	263	253	244	234	225
8040	8060	321	312	302	293	283	274	264	254	245	235	226
8060	8080	322	313	303	294	284	274	265	255	246	236	227
8080	8100	323	314	304	295	285	275	266	256	247	237	227
8100	8120	324	315	305	295	286	276	267	257	248	238	228

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
8120	8140	325	316	306	296	287	277	268	258	248	239	229
8140	8160	326	316	307	297	288	278	269	259	249	240	230
8160	8180	327	317	308	298	289	279	269	260	250	241	231
8180	8200	328	318	309	299	290	280	270	261	251	242	232
8200	8220	329	319	310	300	290	281	271	262	252	243	233
8220	8240	330	320	311	301	291	282	272	263	253	243	234
8240	8260	331	321	311	302	292	283	273	264	254	244	235
8260	8280	332	322	312	303	293	284	274	264	255	245	236
8280	8300	332	323	313	304	294	285	275	265	256	246	237
8300	8320	333	324	314	305	295	285	276	266	257	247	238
8320	8340	334	325	315	306	296	286	277	267	258	248	238
8340	8360	335	326	316	306	297	287	278	268	259	249	239
8360	8380	336	327	317	307	298	288	279	269	259	250	240
8380	8400	337	327	318	308	299	289	280	270	260	251	241
8400	8420	338	328	319	309	300	290	280	271	261	252	242
8420	8440	339	329	320	310	301	291	281	272	262	253	243
8440	8460	340	330	321	311	301	292	282	273	263	254	244
8460	8480	341	331	322	312	302	293	283	274	264	254	245
8480	8500	342	332	322	313	303	294	284	275	265	255	246
8500	8520	343	333	323	314	304	295	285	276	266	256	247
8520	8540	344	334	324	315	305	296	286	276	267	257	248
8540	8560	344	335	325	316	306	297	287	277	268	258	249
8560	8580	345	336	326	317	307	297	288	278	269	259	250
8580	8600	346	337	327	318	308	298	289	279	270	260	250
8600	8620	347	338	328	318	309	299	290	280	271	261	251
8620	8640	348	339	329	319	310	300	291	281	271	262	252
8640	8660	349	339	330	320	311	301	292	282	272	263	253
8660	8680	350	340	331	321	312	302	292	283	273	264	254
8680	8700	351	341	332	322	313	303	293	284	274	265	255
8700	8720	352	342	333	323	313	304	294	285	275	266	256
8720	8740	353	343	334	324	314	305	295	286	276	266	257
8740	8760	354	344	334	325	315	306	296	287	277	267	258
8760	8780	355	345	335	326	316	307	297	287	278	268	259
8780	8800	355	346	336	327	317	308	298	288	279	269	260
8800	8820	356	347	337	328	318	308	299	289	280	270	261
8820	8840	357	348	338	329	319	309	300	290	281	271	261
8840	8860	358	349	339	329	320	310	301	291	282	272	262
8860	8880	359	350	340	330	321	311	302	292	282	273	263
8880	8900	360	350	341	331	322	312	303	293	283	274	264
8900	8920	361	351	342	332	323	313	303	294	284	275	265
8920	8940	362	352	343	333	324	314	304	295	285	276	266
8940	8960	363	353	344	334	324	315	305	296	286	277	267
8960	8980	364	354	345	335	325	316	306	297	287	277	268
8980	9000	365	355	345	336	326	317	307	298	288	278	269
9000	9020	366	356	346	337	327	318	308	299	289	279	270
9020	9040	367	357	347	338	328	319	309	299	290	280	271
9040	9060	367	358	348	339	329	320	310	300	291	281	272
9060	9080	368	359	349	340	330	320	311	301	292	282	273
9080	9100	369	360	350	341	331	321	312	302	293	283	273
9100	9120	370	361	351	341	332	322	313	303	294	284	274
9120	9140	371	362	352	342	333	323	314	304	294	285	275
9140	9160	372	362	353	343	334	324	315	305	295	286	276
9160	9180	373	363	354	344	335	325	315	306	296	287	277
9180	9200	374	364	355	345	336	326	316	307	297	288	278
9200	9220	375	365	356	346	336	327	317	308	298	289	279
9220	9240	376	366	357	347	337	328	318	309	299	289	280
9240	9260	377	367	357	348	338	329	319	310	300	290	281
9260	9280	378	368	358	349	339	330	320	310	301	291	282
9280	9300	378	369	359	350	340	331	321	311	302	292	283
9300	9320	379	370	360	351	341	331	322	312	303	293	284

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
9320	9340	380	371	361	352	342	332	323	313	304	294	284
9340	9360	381	372	362	352	343	333	324	314	305	295	285
9360	9380	382	373	363	353	344	334	325	315	305	296	286
9380	9400	383	373	364	354	345	335	326	316	306	297	287
9400	9420	384	374	365	355	346	336	326	317	307	298	288
9420	9440	385	375	366	356	347	337	327	318	308	299	289
9440	9460	386	376	367	357	347	338	328	319	309	300	290
9460	9480	387	377	368	358	348	339	329	320	310	300	291
9480	9500	388	378	368	359	349	340	330	321	311	301	292
9500	9520	389	379	369	360	350	341	331	322	312	302	293
9520	9540	390	380	370	361	351	342	332	322	313	303	294
9540	9560	390	381	371	362	352	343	333	323	314	304	295
9560	9580	391	382	372	363	353	343	334	324	315	305	296
9580	9600	392	383	373	364	354	344	335	325	316	306	296
9600	9620	393	384	374	364	355	345	336	326	317	307	297
9620	9640	394	385	375	365	356	346	337	327	317	308	298
9640	9660	395	385	376	366	357	347	338	328	318	309	299
9660	9680	396	386	377	367	358	348	338	329	319	310	300
9680	9700	397	387	378	368	359	349	339	330	320	311	301
9700	9720	398	388	379	369	359	350	340	331	321	312	302
9720	9740	399	389	380	370	360	351	341	332	322	312	303
9740	9760	400	390	380	371	361	352	342	333	323	313	304
9760	9780	401	391	381	372	362	353	343	333	324	314	305
9780	9800	401	392	382	373	363	354	344	334	325	315	306
9800	9820	402	393	383	374	364	354	345	335	326	316	307
9820	9840	403	394	384	375	365	355	346	336	327	317	307
9840	9860	404	395	385	375	366	356	347	337	328	318	308
9860	9880	405	396	386	376	367	357	348	338	328	319	309
9880	9900	406	396	387	377	368	358	349	339	329	320	310
9900	9920	407	397	388	378	369	359	349	340	330	321	311
9920	9940	408	398	389	379	370	360	350	341	331	322	312
9940	9960	409	399	390	380	370	361	351	342	332	323	313
9960	9980	410	400	391	381	371	362	352	343	333	323	314
9980	10000	411	401	391	382	372	363	353	344	334	324	315
10000	10020	412	402	392	383	373	364	354	345	335	325	316
10020	10040	413	403	393	384	374	365	355	345	336	326	317
10040	10060	413	404	394	385	375	366	356	346	337	327	318
10060	10080	414	405	395	386	376	366	357	347	338	328	319
10080	10100	415	406	396	387	377	367	358	348	339	329	319
10100	10120	416	407	397	387	378	368	359	349	340	330	320
10120	10140	417	408	398	388	379	369	360	350	340	331	321
10140	10160	418	408	399	389	380	370	361	351	341	332	322
10160	10180	419	409	400	390	381	371	361	352	342	333	323
10180	10200	420	410	401	391	382	372	362	353	343	334	324
10200	10220	421	411	402	392	382	373	363	354	344	335	325
10220	10240	422	412	403	393	383	374	364	355	345	335	326
10240	10260	423	413	403	394	384	375	365	356	346	336	327
10260	10280	424	414	404	395	385	376	366	356	347	337	328
10280	10300	424	415	405	396	386	377	367	357	348	338	329
10300	10320	425	416	406	397	387	377	368	358	349	339	330
10320	10340	426	417	407	398	388	378	369	359	350	340	330
10340	10360	427	418	408	398	389	379	370	360	351	341	331
10360	10380	428	419	409	399	390	380	371	361	351	342	332
10380	10400	429	419	410	400	391	381	372	362	352	343	333
10400	10420	430	420	411	401	392	382	372	363	353	344	334
10420	10440	431	421	412	402	393	383	373	364	354	345	335
10440	10460	432	422	413	403	393	384	374	365	355	346	336
10460	10480	433	423	414	404	394	385	375	366	356	346	337
10480	10500	434	424	414	405	395	386	376	367	357	347	338
10500	10520	435	425	415	406	396	387	377	368	358	348	339

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



### Head of Household - Weekly Payroll Period

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

## Head of Household - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1260	1275	41	39	37	35	33	30	28	26	24	21	19
1275	1290	42	40	38	35	33	31	29	27	24	22	20
1290	1305	43	41	38	36	34	32	29	27	25	23	21
1305	1320	43	41	39	37	35	32	30	28	26	24	21
1320	1335	44	42	40	38	35	33	31	29	26	24	22
1335	1350	45	43	40	38	36	34	32	29	27	25	23
1350	1365	46	43	41	39	37	34	32	30	28	26	23
1365	1380	46	44	42	40	37	35	33	31	29	26	24
1380	1395	47	45	42	40	38	36	34	31	29	27	25
1395	1410	48	45	43	41	39	37	34	32	30	28	25
1410	1425	48	46	44	42	39	37	35	33	31	28	26
1425	1440	49	47	45	42	40	38	36	33	31	29	27
1440	1455	50	47	45	43	41	39	36	34	32	30	28
1455	1470	50	48	46	44	42	39	37	35	33	30	28
1470	1485	51	49	47	44	42	40	38	36	33	31	29
1485	1500	52	50	47	45	43	41	38	36	34	32	30
1500	1515	52	50	48	46	44	41	39	37	35	33	30
1515	1530	53	51	49	46	44	42	40	38	35	33	31
1530	1545	54	52	49	47	45	43	41	38	36	34	32
1545	1560	54	52	50	48	46	43	41	39	37	35	32
1560	1575	55	53	51	49	46	44	42	40	37	35	33
1575	1590	56	54	51	49	47	45	43	40	38	36	34
1590	1605	57	54	52	50	48	46	43	41	39	37	34
1605	1620	57	55	53	51	48	46	44	42	40	37	35
1620	1635	58	56	54	51	49	47	45	42	40	38	36
1635	1650	59	56	54	52	50	48	45	43	41	39	37
1650	1665	59	57	55	53	50	48	46	44	42	39	37
1665	1680	60	58	56	53	51	49	47	45	42	40	38
1680	1695	61	58	56	54	52	50	47	45	43	41	39
1695	1710	61	59	57	55	53	50	48	46	44	41	39
1710	1725	62	60	58	55	53	51	49	47	44	42	40
1725	1740	63	61	58	56	54	52	50	47	45	43	41
1740	1755	63	61	59	57	55	52	50	48	46	44	41
1755	1770	64	62	60	58	55	53	51	49	46	44	42
1770	1785	65	63	60	58	56	54	52	49	47	45	43
1785	1800	66	63	61	59	57	54	52	50	48	46	43
1800	1815	66	64	62	60	57	55	53	51	49	46	44
1815	1830	67	65	62	60	58	56	54	51	49	47	45
1830	1845	68	65	63	61	59	57	54	52	50	48	45
1845	1860	68	66	64	62	59	57	55	53	51	48	46
1860	1875	69	67	65	62	60	58	56	54	51	49	47
1875	1890	70	67	65	63	61	59	56	54	52	50	48
1890	1905	70	68	66	64	62	59	57	55	53	50	48
1905	1920	71	69	67	64	62	60	58	56	53	51	49
1920	1935	72	70	67	65	63	61	58	56	54	52	50
1935	1950	72	70	68	66	64	61	59	57	55	53	50
1950	1965	73	71	69	66	64	62	60	58	55	53	51
1965	1980	74	72	69	67	65	63	61	58	56	54	52
1980	1995	75	72	70	68	66	63	61	59	57	55	52
1995	2010	75	73	71	69	66	64	62	60	58	55	53
2010	2025	76	74	71	69	67	65	63	60	58	56	54
2025	2040	77	74	72	70	68	66	63	61	59	57	54
2040	2055	77	75	73	71	68	66	64	62	60	57	55
2055	2070	78	76	74	71	69	67	65	62	60	58	56
2070	2085	79	76	74	72	70	68	65	63	61	59	57
2085	2100	79	77	75	73	70	68	66	64	62	59	57
2100	2115	80	78	76	73	71	69	67	65	62	60	58
2115	2130	81	79	76	74	72	70	67	65	63	61	59
2130	2145	81	79	77	75	73	70	68	66	64	62	59
2145	2160	82	80	78	75	73	71	69	67	64	62	60

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

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

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

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

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

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>The amount of income tax to be withheld is -</b>												
2525	2540	83	78	74	69	65	61	56	52	47	43	38
2540	2555	83	79	75	70	66	61	57	52	48	44	39
2555	2570	84	80	75	71	66	62	58	53	49	44	40
2570	2585	85	80	76	71	67	63	58	54	49	45	40
2585	2600	85	81	77	72	68	63	59	54	50	46	41
2600	2615	86	82	77	73	68	64	60	55	51	46	42
2615	2630	87	82	78	74	69	65	60	56	51	47	43
2630	2645	87	83	79	74	70	65	61	57	52	48	43
2645	2660	88	84	79	75	70	66	62	57	53	48	44
2660	2675	89	84	80	76	71	67	62	58	53	49	45
2675	2690	90	85	81	76	72	67	63	59	54	50	45
2690	2705	90	86	81	77	73	68	64	59	55	50	46
2705	2720	91	87	82	78	73	69	64	60	56	51	47
2720	2735	92	87	83	78	74	70	65	61	56	52	47
2735	2750	92	88	83	79	75	70	66	61	57	53	48
2750	2765	93	89	84	80	75	71	66	62	58	53	49
2765	2780	94	89	85	80	76	72	67	63	58	54	49
2780	2795	94	90	86	81	77	72	68	63	59	55	50
2795	2810	95	91	86	82	77	73	69	64	60	55	51
2810	2825	96	91	87	82	78	74	69	65	60	56	52
2825	2840	96	92	88	83	79	74	70	65	61	57	52
2840	2855	97	93	88	84	79	75	71	66	62	57	53
2855	2870	98	93	89	85	80	76	71	67	62	58	54
2870	2885	99	94	90	85	81	76	72	68	63	59	54
2885	2900	99	95	90	86	82	77	73	68	64	59	55
2900	2915	100	95	91	87	82	78	73	69	65	60	56
2915	2930	101	96	92	87	83	78	74	70	65	61	56
2930	2945	101	97	92	88	84	79	75	70	66	61	57
2945	2960	102	98	93	89	84	80	75	71	67	62	58
2960	2975	103	98	94	89	85	81	76	72	67	63	58
2975	2990	103	99	95	90	86	81	77	72	68	64	59
2990	3005	104	100	95	91	86	82	78	73	69	64	60
3005	3020	105	100	96	91	87	83	78	74	69	65	61
3020	3035	105	101	97	92	88	83	79	74	70	66	61
3035	3050	106	102	97	93	88	84	80	75	71	66	62
3050	3065	107	102	98	94	89	85	80	76	71	67	63
3065	3080	107	103	99	94	90	85	81	77	72	68	63
3080	3095	108	104	99	95	90	86	82	77	73	68	64
3095	3110	109	104	100	96	91	87	82	78	73	69	65
3110	3125	110	105	101	96	92	87	83	79	74	70	65
3125	3140	110	106	101	97	93	88	84	79	75	70	66
3140	3155	111	107	102	98	93	89	84	80	76	71	67
3155	3170	112	107	103	98	94	90	85	81	76	72	67
3170	3185	112	108	103	99	95	90	86	81	77	73	68
3185	3200	113	109	104	100	95	91	86	82	78	73	69
3200	3215	114	109	105	100	96	92	87	83	78	74	69
3215	3230	114	110	106	101	97	92	88	83	79	75	70
3230	3245	115	111	106	102	97	93	89	84	80	75	71
3245	3260	116	111	107	103	98	94	89	85	80	76	72
3260	3275	116	112	108	103	99	94	90	86	81	77	72
3275	3290	117	113	108	104	99	95	91	86	82	77	73
3290	3305	118	113	109	105	100	96	91	87	82	78	74
3305	3320	119	114	110	105	101	96	92	88	83	79	74
3320	3335	119	115	110	106	102	97	93	88	84	79	75
3335	3350	120	115	111	107	102	98	93	89	85	80	76
3350	3365	121	116	112	107	103	98	94	90	85	81	76
3365	3380	121	117	112	108	104	99	95	90	86	81	77
3380	3395	122	118	113	109	104	100	95	91	87	82	78
3395	3410	123	118	114	109	105	101	96	92	87	83	78
3410	3425	123	119	115	110	106	101	97	92	88	84	79

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3425	3440	124	120	115	111	106	102	98	93	89	84	80
3440	3455	125	120	116	111	107	103	98	94	89	85	81
3455	3470	125	121	117	112	108	103	99	94	90	86	81
3470	3485	126	122	117	113	108	104	100	95	91	86	82
3485	3500	127	122	118	114	109	105	100	96	91	87	83
3500	3515	128	123	119	114	110	105	101	97	92	88	83
3515	3530	128	124	119	115	111	106	102	97	93	88	84
3530	3545	129	124	120	116	111	107	102	98	94	89	85
3545	3560	130	125	121	116	112	107	103	99	94	90	85
3560	3575	130	126	121	117	113	108	104	99	95	90	86
3575	3590	131	127	122	118	113	109	104	100	96	91	87
3590	3605	132	127	123	118	114	110	105	101	96	92	87
3605	3620	132	128	123	119	115	110	106	101	97	93	88
3620	3635	133	129	124	120	115	111	106	102	98	93	89
3635	3650	134	129	125	120	116	112	107	103	98	94	89
3650	3665	134	130	126	121	117	112	108	103	99	95	90
3665	3680	135	131	126	122	117	113	109	104	100	95	91
3680	3695	136	131	127	123	118	114	109	105	100	96	92
3695	3710	136	132	128	123	119	114	110	106	101	97	92
3710	3725	137	133	128	124	119	115	111	106	102	97	93
3725	3740	138	133	129	125	120	116	111	107	102	98	94
3740	3755	139	134	130	125	121	116	112	108	103	99	94
3755	3770	139	135	130	126	122	117	113	108	104	99	95
3770	3785	140	136	131	127	122	118	113	109	105	100	96
3785	3800	141	136	132	127	123	119	114	110	105	101	96
3800	3815	141	137	132	128	124	119	115	110	106	102	97
3815	3830	142	138	133	129	124	120	115	111	107	102	98
3830	3845	143	138	134	129	125	121	116	112	107	103	98
3845	3860	143	139	135	130	126	121	117	112	108	104	99
3860	3875	144	140	135	131	126	122	118	113	109	104	100
3875	3890	145	140	136	131	127	123	118	114	109	105	101
3890	3905	145	141	137	132	128	123	119	114	110	106	101
3905	3920	146	142	137	133	128	124	120	115	111	106	102
3920	3935	147	142	138	134	129	125	120	116	111	107	103
3935	3950	148	143	139	134	130	125	121	117	112	108	103
3950	3965	148	144	139	135	131	126	122	117	113	108	104
3965	3980	149	144	140	136	131	127	122	118	114	109	105
3980	3995	150	145	141	136	132	127	123	119	114	110	105
3995	4010	150	146	141	137	133	128	124	119	115	110	106
4010	4025	151	147	142	138	133	129	124	120	116	111	107
4025	4040	152	147	143	138	134	130	125	121	116	112	107
4040	4055	152	148	144	139	135	130	126	121	117	113	108
4055	4070	153	149	144	140	135	131	127	122	118	113	109
4070	4085	154	149	145	140	136	132	127	123	118	114	109
4085	4100	154	150	146	141	137	132	128	123	119	115	110
4100	4115	155	151	146	142	137	133	129	124	120	115	111
4115	4130	156	151	147	143	138	134	129	125	120	116	112
4130	4145	156	152	148	143	139	134	130	126	121	117	112
4145	4160	157	153	148	144	139	135	131	126	122	117	113
4160	4175	158	153	149	145	140	136	131	127	122	118	114
4175	4190	159	154	150	145	141	136	132	128	123	119	114
4190	4205	159	155	150	146	142	137	133	128	124	119	115
4205	4220	160	156	151	147	142	138	133	129	125	120	116
4220	4235	161	156	152	147	143	139	134	130	125	121	116
4235	4250	161	157	152	148	144	139	135	130	126	122	117
4250	4265	162	158	153	149	144	140	135	131	127	122	118
4265	4280	163	158	154	149	145	141	136	132	127	123	118
4280	4295	163	159	155	150	146	141	137	132	128	124	119
4295	4310	164	160	155	151	146	142	138	133	129	124	120
4310	4325	165	160	156	151	147	143	138	134	129	125	121

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

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

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

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

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



## Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2585	2600	83	78	73	68	63	59	54	49	44	39	35
2600	2615	83	78	74	69	64	59	55	50	45	40	35
2615	2630	84	79	74	70	65	60	55	50	46	41	36
2630	2645	85	80	75	70	66	61	56	51	46	42	37
2645	2660	85	81	76	71	66	61	57	52	47	42	37
2660	2675	86	81	76	72	67	62	57	53	48	43	38
2675	2690	87	82	77	72	68	63	58	53	48	44	39
2690	2705	87	83	78	73	68	63	59	54	49	44	40
2705	2720	88	83	79	74	69	64	59	55	50	45	40
2720	2735	89	84	79	74	70	65	60	55	50	46	41
2735	2750	89	85	80	75	70	66	61	56	51	46	42
2750	2765	90	85	81	76	71	66	61	57	52	47	42
2765	2780	91	86	81	77	72	67	62	57	53	48	43
2780	2795	92	87	82	77	72	68	63	58	53	48	44
2795	2810	92	87	83	78	73	68	64	59	54	49	44
2810	2825	93	88	83	79	74	69	64	59	55	50	45
2825	2840	94	89	84	79	74	70	65	60	55	51	46
2840	2855	94	90	85	80	75	70	66	61	56	51	46
2855	2870	95	90	85	81	76	71	66	61	57	52	47
2870	2885	96	91	86	81	77	72	67	62	57	53	48
2885	2900	96	92	87	82	77	72	68	63	58	53	48
2900	2915	97	92	88	83	78	73	68	64	59	54	49
2915	2930	98	93	88	83	79	74	69	64	59	55	50
2930	2945	98	94	89	84	79	75	70	65	60	55	51
2945	2960	99	94	90	85	80	75	70	66	61	56	51
2960	2975	100	95	90	85	81	76	71	66	62	57	52
2975	2990	101	96	91	86	81	77	72	67	62	57	53
2990	3005	101	96	92	87	82	77	72	68	63	58	53
3005	3020	102	97	92	88	83	78	73	68	64	59	54
3020	3035	103	98	93	88	83	79	74	69	64	59	55
3035	3050	103	99	94	89	84	79	75	70	65	60	55
3050	3065	104	99	94	90	85	80	75	70	66	61	56
3065	3080	105	100	95	90	86	81	76	71	66	62	57
3080	3095	105	101	96	91	86	81	77	72	67	62	57
3095	3110	106	101	96	92	87	82	77	73	68	63	58
3110	3125	107	102	97	92	88	83	78	73	68	64	59
3125	3140	107	103	98	93	88	83	79	74	69	64	60
3140	3155	108	103	99	94	89	84	79	75	70	65	60
3155	3170	109	104	99	94	90	85	80	75	70	66	61
3170	3185	110	105	100	95	90	86	81	76	71	66	62
3185	3200	110	105	101	96	91	86	81	77	72	67	62
3200	3215	111	106	101	97	92	87	82	77	73	68	63
3215	3230	112	107	102	97	92	88	83	78	73	68	64
3230	3245	112	107	103	98	93	88	84	79	74	69	64
3245	3260	113	108	103	99	94	89	84	79	75	70	65
3260	3275	114	109	104	99	94	90	85	80	75	71	66
3275	3290	114	110	105	100	95	90	86	81	76	71	66
3290	3305	115	110	105	101	96	91	86	81	77	72	67
3305	3320	116	111	106	101	97	92	87	82	77	73	68
3320	3335	116	112	107	102	97	92	88	83	78	73	68
3335	3350	117	112	108	103	98	93	88	84	79	74	69
3350	3365	118	113	108	103	99	94	89	84	79	75	70
3365	3380	118	114	109	104	99	95	90	85	80	75	71
3380	3395	119	114	110	105	100	95	90	86	81	76	71
3395	3410	120	115	110	105	101	96	91	86	82	77	72
3410	3425	121	116	111	106	101	97	92	87	82	77	73
3425	3440	121	116	112	107	102	97	92	88	83	78	73
3440	3455	122	117	112	108	103	98	93	88	84	79	74
3455	3470	123	118	113	108	103	99	94	89	84	79	75
3470	3485	123	119	114	109	104	99	95	90	85	80	75

## Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3485	3500	124	119	114	110	105	100	95	90	86	81	76
3500	3515	125	120	115	110	106	101	96	91	86	82	77
3515	3530	125	121	116	111	106	101	97	92	87	82	77
3530	3545	126	121	116	112	107	102	97	93	88	83	78
3545	3560	127	122	117	112	108	103	98	93	88	84	79
3560	3575	127	123	118	113	108	103	99	94	89	84	80
3575	3590	128	123	119	114	109	104	99	95	90	85	80
3590	3605	129	124	119	114	110	105	100	95	90	86	81
3605	3620	130	125	120	115	110	106	101	96	91	86	82
3620	3635	130	125	121	116	111	106	101	97	92	87	82
3635	3650	131	126	121	117	112	107	102	97	93	88	83
3650	3665	132	127	122	117	112	108	103	98	93	88	84
3665	3680	132	127	123	118	113	108	104	99	94	89	84
3680	3695	133	128	123	119	114	109	104	99	95	90	85
3695	3710	134	129	124	119	114	110	105	100	95	91	86
3710	3725	134	130	125	120	115	110	106	101	96	91	86
3725	3740	135	130	125	121	116	111	106	101	97	92	87
3740	3755	136	131	126	121	117	112	107	102	97	93	88
3755	3770	136	132	127	122	117	112	108	103	98	93	89
3770	3785	137	132	128	123	118	113	108	104	99	94	89
3785	3800	138	133	128	123	119	114	109	104	99	95	90
3800	3815	138	134	129	124	119	115	110	105	100	95	91
3815	3830	139	134	130	125	120	115	110	106	101	96	91
3830	3845	140	135	130	125	121	116	111	106	102	97	92
3845	3860	141	136	131	126	121	117	112	107	102	97	93
3860	3875	141	136	132	127	122	117	112	108	103	98	93
3875	3890	142	137	132	128	123	118	113	108	104	99	94
3890	3905	143	138	133	128	123	119	114	109	104	100	95
3905	3920	143	139	134	129	124	119	115	110	105	100	95
3920	3935	144	139	134	130	125	120	115	110	106	101	96
3935	3950	145	140	135	130	126	121	116	111	106	102	97
3950	3965	145	141	136	131	126	121	117	112	107	102	97
3965	3980	146	141	136	132	127	122	117	113	108	103	98
3980	3995	147	142	137	132	128	123	118	113	108	104	99
3995	4010	147	143	138	133	128	124	119	114	109	104	100
4010	4025	148	143	139	134	129	124	119	115	110	105	100
4025	4040	149	144	139	134	130	125	120	115	111	106	101
4040	4055	150	145	140	135	130	126	121	116	111	106	102
4055	4070	150	145	141	136	131	126	121	117	112	107	102
4070	4085	151	146	141	137	132	127	122	117	113	108	103
4085	4100	152	147	142	137	132	128	123	118	113	108	104
4100	4115	152	147	143	138	133	128	124	119	114	109	104
4115	4130	153	148	143	139	134	129	124	119	115	110	105
4130	4145	154	149	144	139	135	130	125	120	115	111	106
4145	4160	154	150	145	140	135	130	126	121	116	111	106
4160	4175	155	150	145	141	136	131	126	122	117	112	107
4175	4190	156	151	146	141	137	132	127	122	117	113	108
4190	4205	156	152	147	142	137	132	128	123	118	113	109
4205	4220	157	152	148	143	138	133	128	124	119	114	109
4220	4235	158	153	148	143	139	134	129	124	119	115	110
4235	4250	158	154	149	144	139	135	130	125	120	115	111
4250	4265	159	154	150	145	140	135	130	126	121	116	111
4265	4280	160	155	150	146	141	136	131	126	122	117	112
4280	4295	161	156	151	146	141	137	132	127	122	117	113
4295	4310	161	156	152	147	142	137	133	128	123	118	113
4310	4325	162	157	152	148	143	138	133	128	124	119	114
4325	4340	163	158	153	148	143	139	134	129	124	120	115
4340	4355	163	159	154	149	144	139	135	130	125	120	115
4355	4370	164	159	154	150	145	140	135	130	126	121	116
4370	4385	165	160	155	150	146	141	136	131	126	122	117

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

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

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

## Head of Household - Monthly Payroll Period

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

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3975	3995	110	100	91	81	72	62	52	43	33	24	14
3995	4015	111	101	92	82	73	63	53	44	34	25	15
4015	4035	112	102	93	83	74	64	54	45	35	26	16
4035	4055	113	103	94	84	74	65	55	46	36	27	17
4055	4075	114	104	95	85	75	66	56	47	37	27	18
4075	4095	115	105	95	86	76	67	57	48	38	28	19
4095	4115	116	106	96	87	77	68	58	48	39	29	20
4115	4135	116	107	97	88	78	69	59	49	40	30	21
4135	4155	117	108	98	89	79	69	60	50	41	31	22
4155	4175	118	109	99	90	80	70	61	51	42	32	22
4175	4195	119	110	100	90	81	71	62	52	43	33	23
4195	4215	120	111	101	91	82	72	63	53	43	34	24
4215	4235	121	111	102	92	83	73	64	54	44	35	25
4235	4255	122	112	103	93	84	74	64	55	45	36	26
4255	4275	123	113	104	94	85	75	65	56	46	37	27
4275	4295	124	114	105	95	85	76	66	57	47	38	28
4295	4315	125	115	106	96	86	77	67	58	48	38	29
4315	4335	126	116	106	97	87	78	68	59	49	39	30
4335	4355	127	117	107	98	88	79	69	59	50	40	31
4355	4375	127	118	108	99	89	80	70	60	51	41	32
4375	4395	128	119	109	100	90	80	71	61	52	42	33
4395	4415	129	120	110	101	91	81	72	62	53	43	33
4415	4435	130	121	111	101	92	82	73	63	54	44	34
4435	4455	131	122	112	102	93	83	74	64	54	45	35
4455	4475	132	122	113	103	94	84	75	65	55	46	36
4475	4495	133	123	114	104	95	85	75	66	56	47	37
4495	4515	134	124	115	105	96	86	76	67	57	48	38
4515	4535	135	125	116	106	97	87	77	68	58	49	39
4535	4555	136	126	117	107	97	88	78	69	59	50	40
4555	4575	137	127	118	108	98	89	79	70	60	50	41
4575	4595	138	128	118	109	99	90	80	71	61	51	42
4595	4615	139	129	119	110	100	91	81	71	62	52	43
4615	4635	139	130	120	111	101	92	82	72	63	53	44
4635	4655	140	131	121	112	102	92	83	73	64	54	45
4655	4675	141	132	122	113	103	93	84	74	65	55	45
4675	4695	142	133	123	113	104	94	85	75	66	56	46
4695	4715	143	134	124	114	105	95	86	76	66	57	47
4715	4735	144	134	125	115	106	96	87	77	67	58	48
4735	4755	145	135	126	116	107	97	87	78	68	59	49
4755	4775	146	136	127	117	108	98	88	79	69	60	50
4775	4795	147	137	128	118	108	99	89	80	70	61	51
4795	4815	148	138	129	119	109	100	90	81	71	61	52
4815	4835	149	139	129	120	110	101	91	82	72	62	53
4835	4855	150	140	130	121	111	102	92	82	73	63	54
4855	4875	150	141	131	122	112	103	93	83	74	64	55
4875	4895	151	142	132	123	113	103	94	84	75	65	56
4895	4915	152	143	133	124	114	104	95	85	76	66	56
4915	4935	153	144	134	124	115	105	96	86	77	67	57
4935	4955	154	145	135	125	116	106	97	87	77	68	58
4955	4975	155	145	136	126	117	107	98	88	78	69	59
4975	4995	156	146	137	127	118	108	98	89	79	70	60
4995	5015	157	147	138	128	119	109	99	90	80	71	61
5015	5035	158	148	139	129	120	110	100	91	81	72	62
5035	5055	159	149	140	130	120	111	101	92	82	73	63
5055	5075	160	150	141	131	121	112	102	93	83	73	64
5075	5095	161	151	141	132	122	113	103	94	84	74	65
5095	5115	162	152	142	133	123	114	104	94	85	75	66
5115	5135	162	153	143	134	124	115	105	95	86	76	67
5135	5155	163	154	144	135	125	115	106	96	87	77	68
5155	5175	164	155	145	136	126	116	107	97	88	78	68

## Head of Household - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
5175	5195	165	156	146	136	127	117	108	98	89	79	69
5195	5215	166	157	147	137	128	118	109	99	89	80	70
5215	5235	167	157	148	138	129	119	110	100	90	81	71
5235	5255	168	158	149	139	130	120	110	101	91	82	72
5255	5275	169	159	150	140	131	121	111	102	92	83	73
5275	5295	170	160	151	141	131	122	112	103	93	84	74
5295	5315	171	161	152	142	132	123	113	104	94	84	75
5315	5335	172	162	152	143	133	124	114	105	95	85	76
5335	5355	173	163	153	144	134	125	115	105	96	86	77
5355	5375	173	164	154	145	135	126	116	106	97	87	78
5375	5395	174	165	155	146	136	126	117	107	98	88	79
5395	5415	175	166	156	147	137	127	118	108	99	89	79
5415	5435	176	167	157	147	138	128	119	109	100	90	80
5435	5455	177	168	158	148	139	129	120	110	100	91	81
5455	5475	178	168	159	149	140	130	121	111	101	92	82
5475	5495	179	169	160	150	141	131	121	112	102	93	83
5495	5515	180	170	161	151	142	132	122	113	103	94	84
5515	5535	181	171	162	152	143	133	123	114	104	95	85
5535	5555	182	172	163	153	143	134	124	115	105	96	86
5555	5575	183	173	164	154	144	135	125	116	106	96	87
5575	5595	184	174	164	155	145	136	126	117	107	97	88
5595	5615	185	175	165	156	146	137	127	117	108	98	89
5615	5635	185	176	166	157	147	138	128	118	109	99	90
5635	5655	186	177	167	158	148	138	129	119	110	100	91
5655	5675	187	178	168	159	149	139	130	120	111	101	91
5675	5695	188	179	169	159	150	140	131	121	112	102	92
5695	5715	189	180	170	160	151	141	132	122	112	103	93
5715	5735	190	180	171	161	152	142	133	123	113	104	94
5735	5755	191	181	172	162	153	143	133	124	114	105	95
5755	5775	192	182	173	163	154	144	134	125	115	106	96
5775	5795	193	183	174	164	154	145	135	126	116	107	97
5795	5815	194	184	175	165	155	146	136	127	117	107	98
5815	5835	195	185	175	166	156	147	137	128	118	108	99
5835	5855	196	186	176	167	157	148	138	128	119	109	100
5855	5875	196	187	177	168	158	149	139	129	120	110	101
5875	5895	197	188	178	169	159	149	140	130	121	111	102
5895	5915	198	189	179	170	160	150	141	131	122	112	102
5915	5935	199	190	180	170	161	151	142	132	123	113	103
5935	5955	200	191	181	171	162	152	143	133	123	114	104
5955	5975	201	191	182	172	163	153	144	134	124	115	105
5975	5995	202	192	183	173	164	154	144	135	125	116	106
5995	6015	203	193	184	174	165	155	145	136	126	117	107
6015	6035	204	194	185	175	166	156	146	137	127	118	108
6035	6055	205	195	186	176	166	157	147	138	128	119	109
6055	6075	206	196	187	177	167	158	148	139	129	119	110
6075	6095	207	197	187	178	168	159	149	140	130	120	111
6095	6115	208	198	188	179	169	160	150	140	131	121	112
6115	6135	208	199	189	180	170	161	151	141	132	122	113
6135	6155	209	200	190	181	171	161	152	142	133	123	114
6155	6175	210	201	191	182	172	162	153	143	134	124	114
6175	6195	211	202	192	182	173	163	154	144	135	125	115
6195	6215	212	203	193	183	174	164	155	145	135	126	116
6215	6235	213	203	194	184	175	165	156	146	136	127	117
6235	6255	214	204	195	185	176	166	156	147	137	128	118
6255	6275	215	205	196	186	177	167	157	148	138	129	119
6275	6295	216	206	197	187	177	168	158	149	139	130	120
6295	6315	217	207	198	188	178	169	159	150	140	130	121
6315	6335	218	208	198	189	179	170	160	151	141	131	122
6335	6355	219	209	199	190	180	171	161	151	142	132	123
6355	6375	219	210	200	191	181	172	162	152	143	133	124

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
6375	6395	220	211	201	192	182	172	163	153	144	134	125
6395	6415	221	212	202	193	183	173	164	154	145	135	125
6415	6435	222	213	203	193	184	174	165	155	146	136	126
6435	6455	223	214	204	194	185	175	166	156	146	137	127
6455	6475	224	214	205	195	186	176	167	157	147	138	128
6475	6495	225	215	206	196	187	177	167	158	148	139	129
6495	6515	226	216	207	197	188	178	168	159	149	140	130
6515	6535	227	217	208	198	189	179	169	160	150	141	131
6535	6555	228	218	209	199	189	180	170	161	151	142	132
6555	6575	229	219	210	200	190	181	171	162	152	142	133
6575	6595	230	220	210	201	191	182	172	163	153	143	134
6595	6615	231	221	211	202	192	183	173	163	154	144	135
6615	6635	231	222	212	203	193	184	174	164	155	145	136
6635	6655	232	223	213	204	194	184	175	165	156	146	137
6655	6675	233	224	214	205	195	185	176	166	157	147	137
6675	6695	234	225	215	205	196	186	177	167	158	148	138
6695	6715	235	226	216	206	197	187	178	168	158	149	139
6715	6735	236	226	217	207	198	188	179	169	159	150	140
6735	6755	237	227	218	208	199	189	179	170	160	151	141
6755	6775	238	228	219	209	200	190	180	171	161	152	142
6775	6795	239	229	220	210	200	191	181	172	162	153	143
6795	6815	240	230	221	211	201	192	182	173	163	153	144
6815	6835	241	231	221	212	202	193	183	174	164	154	145
6835	6855	242	232	222	213	203	194	184	174	165	155	146
6855	6875	242	233	223	214	204	195	185	175	166	156	147
6875	6895	243	234	224	215	205	195	186	176	167	157	148
6895	6915	244	235	225	216	206	196	187	177	168	158	148
6915	6935	245	236	226	216	207	197	188	178	169	159	149
6935	6955	246	237	227	217	208	198	189	179	169	160	150
6955	6975	247	237	228	218	209	199	190	180	170	161	151
6975	6995	248	238	229	219	210	200	190	181	171	162	152
6995	7015	249	239	230	220	211	201	191	182	172	163	153
7015	7035	250	240	231	221	212	202	192	183	173	164	154
7035	7055	251	241	232	222	212	203	193	184	174	165	155
7055	7075	252	242	233	223	213	204	194	185	175	165	156
7075	7095	253	243	233	224	214	205	195	186	176	166	157
7095	7115	254	244	234	225	215	206	196	186	177	167	158
7115	7135	254	245	235	226	216	207	197	187	178	168	159
7135	7155	255	246	236	227	217	207	198	188	179	169	160
7155	7175	256	247	237	228	218	208	199	189	180	170	160
7175	7195	257	248	238	228	219	209	200	190	181	171	161
7195	7215	258	249	239	229	220	210	201	191	181	172	162
7215	7235	259	249	240	230	221	211	202	192	182	173	163
7235	7255	260	250	241	231	222	212	202	193	183	174	164
7255	7275	261	251	242	232	223	213	203	194	184	175	165
7275	7295	262	252	243	233	223	214	204	195	185	176	166
7295	7315	263	253	244	234	224	215	205	196	186	176	167
7315	7335	264	254	244	235	225	216	206	197	187	177	168
7335	7355	265	255	245	236	226	217	207	197	188	178	169
7355	7375	265	256	246	237	227	218	208	198	189	179	170
7375	7395	266	257	247	238	228	218	209	199	190	180	171
7395	7415	267	258	248	239	229	219	210	200	191	181	171
7415	7435	268	259	249	239	230	220	211	201	192	182	172
7435	7455	269	260	250	240	231	221	212	202	192	183	173
7455	7475	270	260	251	241	232	222	213	203	193	184	174
7475	7495	271	261	252	242	233	223	213	204	194	185	175
7495	7515	272	262	253	243	234	224	214	205	195	186	176
7515	7535	273	263	254	244	235	225	215	206	196	187	177
7535	7555	274	264	255	245	235	226	216	207	197	188	178
7555	7575	275	265	256	246	236	227	217	208	198	188	179

### Head of Household - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
7575	7595	276	266	256	247	237	228	218	209	199	189	180
7595	7615	277	267	257	248	238	229	219	209	200	190	181
7615	7635	277	268	258	249	239	230	220	210	201	191	182
7635	7655	278	269	259	250	240	230	221	211	202	192	183
7655	7675	279	270	260	251	241	231	222	212	203	193	183
7675	7695	280	271	261	251	242	232	223	213	204	194	184
7695	7715	281	272	262	252	243	233	224	214	204	195	185
7715	7735	282	272	263	253	244	234	225	215	205	196	186
7735	7755	283	273	264	254	245	235	225	216	206	197	187
7755	7775	284	274	265	255	246	236	226	217	207	198	188
7775	7795	285	275	266	256	246	237	227	218	208	199	189
7795	7815	286	276	267	257	247	238	228	219	209	199	190
7815	7835	287	277	267	258	248	239	229	220	210	200	191
7835	7855	288	278	268	259	249	240	230	220	211	201	192
7855	7875	288	279	269	260	250	241	231	221	212	202	193
7875	7895	289	280	270	261	251	241	232	222	213	203	194
7895	7915	290	281	271	262	252	242	233	223	214	204	194
7915	7935	291	282	272	262	253	243	234	224	215	205	195
7935	7955	292	283	273	263	254	244	235	225	215	206	196
7955	7975	293	283	274	264	255	245	236	226	216	207	197
7975	7995	294	284	275	265	256	246	236	227	217	208	198
7995	8015	295	285	276	266	257	247	237	228	218	209	199
8015	8035	296	286	277	267	258	248	238	229	219	210	200
8035	8055	297	287	278	268	258	249	239	230	220	211	201
8055	8075	298	288	279	269	259	250	240	231	221	211	202
8075	8095	299	289	279	270	260	251	241	232	222	212	203
8095	8115	300	290	280	271	261	252	242	232	223	213	204
8115	8135	300	291	281	272	262	253	243	233	224	214	205
8135	8155	301	292	282	273	263	253	244	234	225	215	206
8155	8175	302	293	283	274	264	254	245	235	226	216	206
8175	8195	303	294	284	274	265	255	246	236	227	217	207
8195	8215	304	295	285	275	266	256	247	237	227	218	208
8215	8235	305	295	286	276	267	257	248	238	228	219	209
8235	8255	306	296	287	277	268	258	248	239	229	220	210
8255	8275	307	297	288	278	269	259	249	240	230	221	211
8275	8295	308	298	289	279	269	260	250	241	231	222	212
8295	8315	309	299	290	280	270	261	251	242	232	222	213
8315	8335	310	300	290	281	271	262	252	243	233	223	214
8335	8355	311	301	291	282	272	263	253	243	234	224	215
8355	8375	311	302	292	283	273	264	254	244	235	225	216
8375	8395	312	303	293	284	274	264	255	245	236	226	217
8395	8415	313	304	294	285	275	265	256	246	237	227	217
8415	8435	314	305	295	285	276	266	257	247	238	228	218
8435	8455	315	306	296	286	277	267	258	248	238	229	219
8455	8475	316	306	297	287	278	268	259	249	239	230	220
8475	8495	317	307	298	288	279	269	259	250	240	231	221
8495	8515	318	308	299	289	280	270	260	251	241	232	222
8515	8535	319	309	300	290	281	271	261	252	242	233	223
8535	8555	320	310	301	291	281	272	262	253	243	234	224
8555	8575	321	311	302	292	282	273	263	254	244	234	225
8575	8595	322	312	302	293	283	274	264	255	245	235	226
8595	8615	323	313	303	294	284	275	265	255	246	236	227
8615	8635	323	314	304	295	285	276	266	256	247	237	228
8635	8655	324	315	305	296	286	276	267	257	248	238	229
8655	8675	325	316	306	297	287	277	268	258	249	239	229
8675	8695	326	317	307	297	288	278	269	259	250	240	230
8695	8715	327	318	308	298	289	279	270	260	250	241	231
8715	8735	328	318	309	299	290	280	271	261	251	242	232
8735	8755	329	319	310	300	291	281	271	262	252	243	233
8755	8775	330	320	311	301	292	282	272	263	253	244	234

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



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

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

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

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

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

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

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