

2021 Income Tax Withholding Tables and Instructions for Employers

New for 2021

- Session Law 2020-58 added an exception to the general statute of limitations for proposing an assessment for failure to pay trust taxes. If a taxpayer collects North Carolina withholding taxes but fails to remit all collected taxes when due, the Department may propose an assessment ten years after the due date of the return or ten years after the return was filed, whichever is later. Consequently, the Department recommends that a taxpayer should retain their payroll 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. For additional details, see Section 26.
- The Department will retire North Carolina Form NC-1099-ITIN and Form NC-1099PS. Payers can now report compensation paid to a payee on new tax form, North Carolina Form NC-1099M, Compensation Paid to a Payee. **Important:** If a payer is required to complete a federal Form 1099-MISC or Form 1099-NEC to report the non-wage compensation paid to a payee, the payer does not have to complete Form NC-1099M. For additional details, see Section 7.
- Semiweekly withholding filers can now file Form NC-5Q electronically via the Department's eNC5Q Application. For additional details, visit www.ncdor.gov/enc5q.

You can file your return and pay your tax online at
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-4 EZ, or NC-4 NRA**, from each new employee when hired. On each payment of wages to an employee, withhold North Carolina income tax in accordance with the employee's withholding allowance certificate and the applicable withholding tax table.

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

Give each employee who received wages a Wage and Tax Statement, **Form W-2**. Also, give each payee who received non-wage compensation for services performed in North Carolina a **Form NC-1099M**, Compensation Paid to a Payee. In lieu of **Form NC-1099M** you may give each payee Federal **Form 1099-MISC**, Miscellaneous Income, 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 withholdings a completed **Form 1042-S**, Foreign Person's U.S. Source Income Subject to Withholding, if the income reported on Form 1042-S is North Carolina source income or if the income was subject to North Carolina income tax withholdings.

On or Before January 31 or, if You Terminate Your Business, Within 30 Days of The Date on 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**.

On February 16.....

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

Due Dates for:

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

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

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

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

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Instructions and Explanations

Section 1. General Information

North Carolina law requires withholding of income tax from:

(a) Salaries and Wages

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

(b) Non-Wage Compensation

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

(c) Other Payments

- (1) Pension payments paid to North Carolina residents if federal withholding is required on the payments, and
- (2) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 5.25 percent.

Each employee must complete a North Carolina Withholding Allowance Certificate, **Form NC-4**, **Form NC-4 EZ**, 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 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 Machinery and Equipment Tax) with the Department of Revenue to obtain a North Carolina withholding identification number. See Section 3 for applying for a North Carolina withholding identification number.

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

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

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

If you go out of business or cease to pay wages permanently, complete the "**Out of Business Notification**" and include it with the 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. Within 30 days of the date on which you closed your business, electronically file **Form NC-3**, Annual Withholding Reconciliation, with State's copies of the W-2 and 1099 statements and provide copies of the W-2 and 1099 statements to all employees and contractors.

The principal duties of employers are outlined in the calendar on page 2, and the requirements concerning withholding, reporting and paying North Carolina income tax are summarized in this booklet. North Carolina procedures and practices are similar to those of the federal government, with some differences which are explained in the following sections. **For additional information contact the North Carolina Department of Revenue, Taxpayer Assistance-Withholding Tax, 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. (**Note:** This form may also be used to apply for a sales and use tax number.) The Department will assign a withholding identification number which should be recorded in a permanent place and used on all reports and correspondence concerning withholding. Do not use the number of another employer from whom you acquired a business or your federal identification number. You should receive your new State identification number within four weeks of filing **Form NC-BR**.

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

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

Section 4. Who are Employees?

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

Section 5. Treatment of Residents and Nonresidents

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

will not be subject to North Carolina income tax or income tax withholding.

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

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

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

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

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

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

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

Amount to Withhold. In the case of a **periodic payment**, as defined in Code Section 3405(e)(2), the payer must withhold as if the recipient were a single person with zero allowances unless the recipient provides an allowance certificate (**Form**

NC-4P) reflecting a different filing status or number of allowances. Form NC-4P, Withholding Certificate for Pension or Annuity Payments, is used by a recipient of pension payments who is a North Carolina resident to report the correct filing status, number of allowances, and any additional amount the recipient wants withheld from the pension payment. It may also be used to elect not to have State income tax withheld. In lieu of Form NC-4P, payers may use a substitute form if it contains all the provisions included on Form NC-4P.

For a **nonperiodic distribution**, as defined in Code Section 3405(e)(3), four percent (4%) of the distribution must be withheld. A nonperiodic distribution includes an eligible rollover distribution as defined in Code Section 3405(c)(3). State law differs from federal law with respect to eligible rollover distributions. 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.

Election Not to Have Income Tax Withheld. A recipient may elect not to have income tax withheld from a pension payment unless the pension payment is an eligible rollover distribution. A recipient of a pension payment that is an eligible rollover distribution does not have the option of electing not to have State tax withheld from the distribution.

Except for eligible rollovers, a recipient of a pension payment who has federal income tax withheld can elect not to have State income tax withheld.

An election not to have tax withheld from a pension payment remains in effect until revoked by the recipient. An election not to have tax withheld is void if the recipient does not furnish the recipient's tax identification number to the payer or furnishes an incorrect identification number. In such cases, the payer will withhold on periodic payments as if the recipient is single claiming zero allowances and on nonperiodic distributions at the rate of four percent (4%).

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

Exceptions to Withholding. 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.

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 \$10,000 that no State tax will be withheld unless the recipient chooses to have State withholding apply. Such notice may be provided when making the first payment.

Reporting and Paying the Withheld Tax. A pension payer required to withhold State tax from a pension payment but not already registered with the Department of Revenue for wage withholding must register by completing **Form NC-BR**. The completed form should be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. The payer will be assigned an account identification number and will receive forms for paying the State tax withheld. The payer will initially be classified as a quarterly filer. The filing frequency may change after the first year depending on the amount of tax withheld.

A payer that withholds tax from pensions and also withholds tax from wages must report the withholding from pensions with the wage withholding unless the payer chooses to report the withholding from pensions separately. For those payers that do not choose to report the two types of withholding separately, the payment of tax withheld from pensions is due at the

time the withholding from wages is due and the payer will be subject to penalties and interest on both types of withholding based on that due date. Payers that also withhold from wages but choose to report the withholding from pensions separately must file **Form NC-BR** to receive a separate account identification number. They will receive separate forms for paying the tax withheld from pensions.

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

Section 7. Withholding from Non-Wage Compensation

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

- (a) **Compensation.** Consideration a payer pays a payee.

(b) Individual Taxpayer Identification Number. A taxpayer identification number issued by the Internal Revenue Service to an individual who is required to have a U.S. taxpayer identification number but who does not have, or is not eligible to obtain, a Social Security number (SSN) from the Social Security Administration.

(c) ITIN Contractor. An ITIN holder who performs services in this State for compensation other than wages.

(d) ITIN Holder. A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN), including applied for and expired numbers.

(e) Nonresident Contractor. Either of the following:

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

(f) Nonresident Entity. Any of the following:

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

(g) Payee. Any of the following:

- (1) A nonresident contractor.
- (2) An ITIN contractor.
- (3) A person who performs services in this State for compensation that fails to provide the payer a taxpayer identification number.

(4) A person who performs services in this State for compensation that fails to provide the payer a valid taxpayer identification number. The Secretary must notify a payer that a taxpayer identification number is not valid.

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

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

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

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

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

the entity its corporate identification number issued by the Secretary of State. If a payer does not withhold from a partnership because the partnership has a permanent place of business in this State, the payer must obtain the partnership's address and taxpayer identification number.

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

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

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

How and when to pay the tax withheld. 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 withhold from wages and compensation paid to a payee, you must report the withholding from compensation paid to a payee with the wage withholding. You must report and pay the tax withheld from compensation paid to a payee on a quarterly, monthly, or semiweekly basis depending on the average amount withheld per month. (See Sections 14, 15 and 16 for determining the basis on which to file.)

Form NC-1099M and annual reconciliation requirement. If you withhold 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 North Carolina 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 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 are subject to wage withholding and withholding from compensation paid to a payee must file one annual reconciliation report that includes all required W-2 and 1099 statements.

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

Section 8. Payee's Taxpayer Identification Number

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

If the payee did not provide the payee's federal taxpayer identification number, do not enter anything for the payee's federal taxpayer identification number on

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

Section 9. Withholding from Wages

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

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

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

Section 10. Payments Exempt from Withholding

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

If you and the individual wish to enter into a voluntary agreement to withhold North Carolina tax, you must report and pay the amount withheld to the Department, and the individual will receive credit on his income tax return provided you follow the rules which apply to withholding. Since the agreement is voluntary, credit cannot be claimed for any amount withheld unless it is properly paid to the Department of Revenue. The individual should complete a withholding allowance certificate, Form NC-4, NC-4 EZ, 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 Military Spouses Residency Relief Act of 2009 amended the Servicemembers Civil Relief Act ("SCRA") to provide that a spouse shall neither lose nor acquire domicile or residence in a state when the spouse is present in the state solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile is the same for both the servicemember and spouse.

The Act prohibits North Carolina from taxing the income earned for services performed in North Carolina by a spouse of a servicemember stationed in North Carolina if (1) the servicemember is present in North Carolina solely in compliance with military orders; (2) the spouse is in North Carolina solely to be with the servicemember; and (3) the spouse is domiciled in the same state as the servicemember. 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-4 EZ with Line 4 checked. To maintain the exemption, the employee must submit a new Form NC-4 EZ 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, coastwide, 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 coastwide trade between ports in this State may have tax withheld if the withholding is pursuant to a voluntary agreement between such seaman and his employer.

Indian Reservation Income: Employers are not required to withhold State income tax from wages earned or received by an enrolled member of a federally recognized Indian tribe if such income is derived from activities on a federally recognized Indian reservation while the member resided on the reservation. An employee who meets these criteria should furnish their employer Form NC-4 EZ with Line 3 checked. To maintain the exemption, the employee must submit a new Form NC-4 EZ 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 5.35%, or
- (b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

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

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

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

Section 13. Employee's Withholding Allowance Certificate, Form NC-4, Form NC-4 EZ, and Form NC-4 NRA

Each new employee must complete and sign a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or Form NC-4 NRA**. If an employee does not give you a completed Form NC-4, Form NC-4 EZ, or Form NC-4 NRA, you must withhold tax as if the employee is single with zero withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. **Important: A military spouse who claims exemption from withholding under the Military Spouses Residency Relief Act must submit a new Form NC-4 EZ 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-4 EZ 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. However, you should immediately advise the Department if you believe that the amount of allowances claimed by an employee is greater than the amount to which such employee is entitled.

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

Form NC-4 NRA requires the nonresident alien employee to enter on Line 2 an additional amount of Income tax to be withheld for each pay period to account for the inclusion of the standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in the following chart and represents the income tax on the standard deduction for the single filing status (\$10,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$48 ($\$10,750 \times 5.35\% \div 12$).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$11	\$22	\$24	\$48

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$10,750 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 5.35% 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 \$10,750 or less. The following chart lists the wages per period that qualify for the 5.35% 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 5.35% of the amount of wages if wages do not exceed:
Weekly	\$207
Biweekly	\$413
Semimonthly	\$448
Monthly	\$896

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500 in February 2020. Employee files a Form NC-4 NRA claiming zero allowances on Line 1 and additional withholding of \$48 on Line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$48. Using the modification, Employer will withhold \$27 ($\$500 \times 5.35\%$).

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. Although no longer required by the IRS, North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-4 EZ, or Form NC-4 NRA) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee's weekly wages would normally exceed an amount equal to the North Carolina standard deduction for an individual with a filing status of single divided by 52. For tax year 2020, the weekly wage amount would be \$207 (standard deduction for single individual is \$10,750 divided by 52 = \$207). 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
Tax Compliance-Withholding Tax
PO Box 25000, Raleigh, North Carolina 27640-0001**

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

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

Additional withholding allowances may be claimed by taxpayers expecting to have allowable itemized deductions exceeding the standard deduction or allowable adjustments to income. One additional allowance may be claimed for each \$2,500 that the itemized deductions are expected to exceed the standard deduction and for each \$2,500 of adjustments reducing income. If an employee will be entitled to a tax credit, he may claim one additional allowance for each \$134.

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-4 EZ or Line 3 of Form NC-4 NRA.

Section 14. Quarterly Returns and Payments

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

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

Section 15. Monthly Returns and Payments

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

Section 16. Semiweekly Payments

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

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

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

Section 17. Paying Withholding Tax Electronically

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

for every \$100.00 increment of tax payment. Visit the Department's website at www.ncdor.gov 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 withholdings, 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. The penalty for failure to timely file a withholding return is 5% of the tax due per month (maximum 25%). A penalty of 10 percent is required for failure to withhold or pay the tax when due. Interest is due from the time the tax was due until paid. Criminal penalties are provided for willful failure or refusal to withhold, file a return, or pay tax when due.

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

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

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

Section 22. Wage and Tax Statements

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

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

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

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

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

Section 23. Annual Withholding Reconciliation

Unless you terminate your business, **Form NC-3**, Annual Withholding Reconciliation, and the State's copy of each **Form W-2**, **Form W-2G**, **Form NC-1099M**, **Federal Form 1099-MISC**, **Federal Form 1099-NEC**, **Federal Form 1099-R**, and **Federal Form 1042-S** must be filed with the Department on or before January 31 for the preceding calendar year. During the calendar year, if you terminate your business, Form NC-3 and the required W-2 and 1099 statements must be filed within 30 days of the date on which you closed your business. Form NC-3 and the required W-2 and 1099 statements must be filed electronically. See Table 1 on Page 15, for a list of W-2 and 1099 statements that are required to be filed with the Department.

You may amend a previously filed Form NC-3, by filing **Form NC-3X**, Amended Annual Withholding Reconciliation. Form NC-3X and corrected W-2 and 1099 statements may be filed electronically. Generally, Form NC-3X and the corrected statements must be filed with the Department as soon as you discover an error on

Form NC-3 or any statement attached to Form NC-3. If your federal employment tax liability was impacted by a federal determination or correction or a voluntarily filed amended federal employment tax return or statement, see Section 20 for your State filing requirements related to your federal corrections.

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

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

Section 24. Informational Return Penalties

If you fail to file **Form NC-3**, Annual Withholding Reconciliation, 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. Form NC-3 must be filed, with the required W-2 and 1099 statements, 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**, Request for Waiver of an Informational Return Penalty.

On October 2, 2020, the Secretary of Revenue elected to continue the automatic waiver of the penalty for failure to file Form NC-3 in the format prescribed by the Secretary. This waiver will continue until further notice. However, this waiver does not alleviate your responsibility to timely file Form NC-3 and the required W-2 and 1099 statements. If you do not timely file your Form NC-3 either electronically or by paper, the Secretary will impose a failure to timely file an informational return penalty of \$50 per day, up to a maximum of \$1,000. You may request a waiver of the failure to timely file an informational return penalty by submitting Form NC-5501. A request to waive the failure to timely file an informational return penalty will affect a taxpayer's good compliance record for purposes of withholding tax. See the Important Notice dated October 2, 2020, <https://www.ncdor.gov/documents/important-notice-various-updates-north-carolina-withholding-tax-informational-returns-due-2021>.

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

Section 25. Reporting 1099 Information

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

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

Payment Settlement Entities. North Carolina law requires a “payment settlement entity” to submit a duplicate of all information filed with the Internal Revenue Service pursuant to 6050W of the Internal Revenue Code (i.e. the Form 1099-K, “Payment Card and Third Party Network Transactions” information return) with the Department. A payment settlement entity has the same meaning as in Section 6050W of the Internal Revenue Code. The statute also requires the entity to submit the 1099K 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, for details and instructions on filing your 1099K 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 **wage bracket tables** are on pages 19 through 55. The formula tables for the **Percentage Method** and the **Annualized Wages Method** are on pages 16 through 18. These methods are suitable for computer processing. In addition, an employer may use any other method or formula to determine the amount of tax required to be withheld if the amount determined is substantially the same as that obtained by using the wage bracket tables.

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

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

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

Weekly Payroll Period

Single Person, Married Person, or Surviving Spouse

1. Enter weekly wages _____
2. Weekly portion of standard deduction \$206.73 _____
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 .0535 _____

Weekly Payroll Period

Head of Household

1. Enter weekly wages _____
2. Weekly portion of standard deduction \$310.10 _____
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 .0535 _____

Biweekly Payroll Period

Single Person, Married Person, or Surviving Spouse

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$413.46 _____
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 .0535 _____

Biweekly Payroll Period

Head of Household

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$620.19 _____
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 .0535 _____

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

Semimonthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$447.92	_____
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 .0535		_____

Semimonthly Payroll Period		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$671.88	_____
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 .0535		_____

Monthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$895.83	_____
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 .0535		_____

Monthly Payroll Period		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,343.75	_____
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 .0535		_____

Example:

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

1. Enter weekly wages		\$450.00
2. Weekly portion of standard deduction	\$206.73	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add Line 2 and Line 3		\$302.89
5. Net weekly wages. Subtract Line 4 from Line 1		\$147.11
6. Tax to be withheld each payroll period. Multiply Line 5 by .0535		\$8.00

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

Single Person, Married Person, or Surviving Spouse

1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply Line 1 by Line 2		_____
4. Standard deduction	\$10,750.00	
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 .0535		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		_____

Head of Household

1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply Line 1 by Line 2		_____
4. Standard deduction	\$16,125.00	
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 .0535		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		_____

Example:

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

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		<u>52</u>
3. Annualized wages. Multiply Line 1 by Line 2		<u>\$23,400.00</u>
4. Standard deduction	<u>\$10,750.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add Line 4 and Line 5		<u>\$15,750.00</u>
7. Net annualized wages. Subtract Line 6 from Line 3		<u>\$7,650.00</u>
8. Annualized tax. Multiply Line 7 by .0535		<u>\$409.28</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		<u>\$8.00</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-4 EZ 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-4 EZ:

- (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

Payroll Period	Amount for one Allowance
Weekly	\$48.08
Biweekly	\$96.15
Semimonthly	\$104.17
Monthly	\$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	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	215	0	0	0	0	0	0	0	0	0	0	0
215	230	1	0	0	0	0	0	0	0	0	0	0
230	245	2	0	0	0	0	0	0	0	0	0	0
245	260	2	0	0	0	0	0	0	0	0	0	0
260	275	3	1	0	0	0	0	0	0	0	0	0
275	290	4	1	0	0	0	0	0	0	0	0	0
290	305	5	2	0	0	0	0	0	0	0	0	0
305	320	6	3	1	0	0	0	0	0	0	0	0
320	335	6	4	1	0	0	0	0	0	0	0	0
335	350	7	5	2	0	0	0	0	0	0	0	0
350	365	8	5	3	0	0	0	0	0	0	0	0
365	380	9	6	4	1	0	0	0	0	0	0	0
380	395	10	7	5	2	0	0	0	0	0	0	0
395	410	10	8	5	3	0	0	0	0	0	0	0
410	425	11	9	6	4	1	0	0	0	0	0	0
425	440	12	10	7	4	2	0	0	0	0	0	0
440	455	13	10	8	5	3	0	0	0	0	0	0
455	470	14	11	9	6	3	1	0	0	0	0	0
470	485	14	12	9	7	4	2	0	0	0	0	0
485	500	15	13	10	8	5	2	0	0	0	0	0
500	515	16	14	11	8	6	3	1	0	0	0	0
515	530	17	14	12	9	7	4	1	0	0	0	0
530	545	18	15	13	10	7	5	2	0	0	0	0
545	560	18	16	13	11	8	6	3	0	0	0	0
560	575	19	17	14	12	9	6	4	1	0	0	0
575	590	20	18	15	12	10	7	5	2	0	0	0
590	605	21	18	16	13	11	8	5	3	0	0	0
605	620	22	19	17	14	11	9	6	4	1	0	0
620	635	23	20	17	15	12	10	7	5	2	0	0
635	650	23	21	18	16	13	10	8	5	3	0	0
650	665	24	22	19	16	14	11	9	6	4	1	0
665	680	25	22	20	17	15	12	9	7	4	2	0
680	695	26	23	21	18	15	13	10	8	5	3	0
695	710	27	24	21	19	16	14	11	9	6	3	1
710	725	27	25	22	20	17	14	12	9	7	4	2
725	740	28	26	23	20	18	15	13	10	8	5	2
740	755	29	26	24	21	19	16	13	11	8	6	3
755	770	30	27	25	22	19	17	14	12	9	7	4
770	785	31	28	25	23	20	18	15	13	10	7	5
785	800	31	29	26	24	21	18	16	13	11	8	6
800	820	32	30	27	25	22	19	17	14	12	9	7
820	840	33	31	28	26	23	20	18	15	13	10	8
840	860	34	32	29	27	24	22	19	16	14	11	9
860	880	35	33	30	28	25	23	20	17	15	12	10
880	900	37	34	31	29	26	24	21	19	16	13	11
900	920	38	35	32	30	27	25	22	20	17	14	12
920	940	39	36	34	31	28	26	23	21	18	16	13
940	960	40	37	35	32	29	27	24	22	19	17	14
960	980	41	38	36	33	31	28	25	23	20	18	15
980	1000	42	39	37	34	32	29	26	24	21	19	16
1000	1020	43	40	38	35	33	30	28	25	22	20	17
1020	1040	44	41	39	36	34	31	29	26	23	21	18
1040	1060	45	43	40	37	35	32	30	27	25	22	19
1060	1080	46	44	41	38	36	33	31	28	26	23	20
1080	1100	47	45	42	40	37	34	32	29	27	24	22
1100	1120	48	46	43	41	38	35	33	30	28	25	23
1120	1140	49	47	44	42	39	37	34	31	29	26	24
1140	1160	50	48	45	43	40	38	35	32	30	27	25
1160	1180	52	49	46	44	41	39	36	34	31	28	26
1180	1200	53	50	47	45	42	40	37	35	32	29	27

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1200	1220	54	51	49	46	43	41	38	36	33	31	28
1220	1240	55	52	50	47	44	42	39	37	34	32	29
1240	1260	56	53	51	48	46	43	40	38	35	33	30
1260	1280	57	54	52	49	47	44	41	39	36	34	31
1280	1300	58	55	53	50	48	45	43	40	37	35	32
1300	1320	59	56	54	51	49	46	44	41	38	36	33
1320	1340	60	58	55	52	50	47	45	42	40	37	34
1340	1360	61	59	56	53	51	48	46	43	41	38	35
1360	1380	62	60	57	55	52	49	47	44	42	39	37
1380	1400	63	61	58	56	53	50	48	45	43	40	38
1400	1420	64	62	59	57	54	52	49	46	44	41	39
1420	1440	65	63	60	58	55	53	50	47	45	42	40
1440	1460	67	64	61	59	56	54	51	49	46	43	41
1460	1480	68	65	62	60	57	55	52	50	47	44	42
1480	1500	69	66	64	61	58	56	53	51	48	46	43
1500	1520	70	67	65	62	59	57	54	52	49	47	44
1520	1540	71	68	66	63	61	58	55	53	50	48	45
1540	1560	72	69	67	64	62	59	56	54	51	49	46
1560	1580	73	70	68	65	63	60	58	55	52	50	47
1580	1600	74	71	69	66	64	61	59	56	53	51	48
1600	1620	75	73	70	67	65	62	60	57	54	52	49
1620	1640	76	74	71	68	66	63	61	58	56	53	50
1640	1660	77	75	72	69	67	64	62	59	57	54	51
1660	1680	78	76	73	71	68	65	63	60	58	55	53
1680	1700	79	77	74	72	69	66	64	61	59	56	54
1700	1720	80	78	75	73	70	68	65	62	60	57	55
1720	1740	81	79	76	74	71	69	66	63	61	58	56
1740	1760	83	80	77	75	72	70	67	65	62	59	57
1760	1780	84	81	78	76	73	71	68	66	63	60	58
1780	1800	85	82	80	77	74	72	69	67	64	62	59
1800	1820	86	83	81	78	75	73	70	68	65	63	60
1820	1840	87	84	82	79	77	74	71	69	66	64	61
1840	1860	88	85	83	80	78	75	72	70	67	65	62
1860	1880	89	86	84	81	79	76	74	71	68	66	63
1880	1900	90	87	85	82	80	77	75	72	69	67	64
1900	1920	91	89	86	83	81	78	76	73	71	68	65
1920	1940	92	90	87	84	82	79	77	74	72	69	66
1940	1960	93	91	88	86	83	80	78	75	73	70	68
1960	1980	94	92	89	87	84	81	79	76	74	71	69
1980	2000	95	93	90	88	85	83	80	77	75	72	70
2000	2020	96	94	91	89	86	84	81	78	76	73	71
2020	2040	98	95	92	90	87	85	82	80	77	74	72
2040	2060	99	96	93	91	88	86	83	81	78	75	73
2060	2080	100	97	95	92	89	87	84	82	79	77	74
2080	2100	101	98	96	93	90	88	85	83	80	78	75
2100	2120	102	99	97	94	92	89	86	84	81	79	76
2120	2140	103	100	98	95	93	90	87	85	82	80	77
2140	2160	104	101	99	96	94	91	89	86	83	81	78
2160	2180	105	102	100	97	95	92	90	87	84	82	79
2180	2200	106	104	101	98	96	93	91	88	86	83	80
2200	2220	107	105	102	99	97	94	92	89	87	84	81
2220	2240	108	106	103	101	98	95	93	90	88	85	83
2240	2260	109	107	104	102	99	96	94	91	89	86	84
2260	2280	110	108	105	103	100	98	95	92	90	87	85
2280	2300	111	109	106	104	101	99	96	93	91	88	86
2300	2320	113	110	107	105	102	100	97	95	92	89	87
2320	2340	114	111	108	106	103	101	98	96	93	90	88
2340	2360	115	112	110	107	104	102	99	97	94	92	89
2360	2380	116	113	111	108	105	103	100	98	95	93	90
2380	2400	117	114	112	109	107	104	101	99	96	94	91

2400 and over use the percentage method beginning on page 15.

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	420	0	0	0	0	0	0	0	0	0	0	0
420	435	1	0	0	0	0	0	0	0	0	0	0
435	450	2	0	0	0	0	0	0	0	0	0	0
450	465	2	0	0	0	0	0	0	0	0	0	0
465	480	3	0	0	0	0	0	0	0	0	0	0
480	495	4	0	0	0	0	0	0	0	0	0	0
495	510	5	0	0	0	0	0	0	0	0	0	0
510	525	6	0	0	0	0	0	0	0	0	0	0
525	540	6	1	0	0	0	0	0	0	0	0	0
540	555	7	2	0	0	0	0	0	0	0	0	0
555	570	8	3	0	0	0	0	0	0	0	0	0
570	585	9	4	0	0	0	0	0	0	0	0	0
585	600	10	4	0	0	0	0	0	0	0	0	0
600	615	10	5	0	0	0	0	0	0	0	0	0
615	630	11	6	1	0	0	0	0	0	0	0	0
630	645	12	7	2	0	0	0	0	0	0	0	0
645	660	13	8	3	0	0	0	0	0	0	0	0
660	675	14	8	3	0	0	0	0	0	0	0	0
675	690	14	9	4	0	0	0	0	0	0	0	0
690	705	15	10	5	0	0	0	0	0	0	0	0
705	720	16	11	6	1	0	0	0	0	0	0	0
720	735	17	12	7	1	0	0	0	0	0	0	0
735	750	18	12	7	2	0	0	0	0	0	0	0
750	765	18	13	8	3	0	0	0	0	0	0	0
765	780	19	14	9	4	0	0	0	0	0	0	0
780	795	20	15	10	5	0	0	0	0	0	0	0
795	810	21	16	11	5	0	0	0	0	0	0	0
810	825	22	16	11	6	1	0	0	0	0	0	0
825	840	22	17	12	7	2	0	0	0	0	0	0
840	855	23	18	13	8	3	0	0	0	0	0	0
855	870	24	19	14	9	3	0	0	0	0	0	0
870	885	25	20	15	9	4	0	0	0	0	0	0
885	900	26	20	15	10	5	0	0	0	0	0	0
900	915	26	21	16	11	6	1	0	0	0	0	0
915	930	27	22	17	12	7	2	0	0	0	0	0
930	945	28	23	18	13	7	2	0	0	0	0	0
945	960	29	24	19	13	8	3	0	0	0	0	0
960	975	30	24	19	14	9	4	0	0	0	0	0
975	990	30	25	20	15	10	5	0	0	0	0	0
990	1005	31	26	21	16	11	6	0	0	0	0	0
1005	1020	32	27	22	17	11	6	1	0	0	0	0
1020	1035	33	28	23	17	12	7	2	0	0	0	0
1035	1050	34	29	23	18	13	8	3	0	0	0	0
1050	1065	34	29	24	19	14	9	4	0	0	0	0
1065	1080	35	30	25	20	15	10	4	0	0	0	0
1080	1095	36	31	26	21	15	10	5	0	0	0	0
1095	1110	37	32	27	21	16	11	6	1	0	0	0
1110	1125	38	33	27	22	17	12	7	2	0	0	0
1125	1140	38	33	28	23	18	13	8	2	0	0	0
1140	1155	39	34	29	24	19	14	8	3	0	0	0
1155	1170	40	35	30	25	19	14	9	4	0	0	0
1170	1185	41	36	31	25	20	15	10	5	0	0	0
1185	1200	42	37	31	26	21	16	11	6	1	0	0
1200	1215	42	37	32	27	22	17	12	6	1	0	0
1215	1230	43	38	33	28	23	18	12	7	2	0	0
1230	1245	44	39	34	29	24	18	13	8	3	0	0
1245	1260	45	40	35	29	24	19	14	9	4	0	0
1260	1275	46	41	35	30	25	20	15	10	5	0	0
1275	1290	46	41	36	31	26	21	16	10	5	0	0
1290	1305	47	42	37	32	27	22	16	11	6	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 -										
1305	1320	48	43	38	33	28	22	17	12	7	2	0
1320	1335	49	44	39	33	28	23	18	13	8	3	0
1335	1350	50	45	39	34	29	24	19	14	9	3	0
1350	1365	51	45	40	35	30	25	20	14	9	4	0
1365	1380	51	46	41	36	31	26	20	15	10	5	0
1380	1395	52	47	42	37	32	26	21	16	11	6	1
1395	1410	53	48	43	37	32	27	22	17	12	7	1
1410	1425	54	49	43	38	33	28	23	18	13	7	2
1425	1440	55	49	44	39	34	29	24	19	13	8	3
1440	1455	55	50	45	40	35	30	24	19	14	9	4
1455	1470	56	51	46	41	36	30	25	20	15	10	5
1470	1485	57	52	47	41	36	31	26	21	16	11	5
1485	1500	58	53	47	42	37	32	27	22	17	11	6
1500	1515	59	53	48	43	38	33	28	23	17	12	7
1515	1530	59	54	49	44	39	34	28	23	18	13	8
1530	1545	60	55	50	45	40	34	29	24	19	14	9
1545	1560	61	56	51	46	40	35	30	25	20	15	9
1560	1575	62	57	51	46	41	36	31	26	21	15	10
1575	1590	63	57	52	47	42	37	32	27	21	16	11
1590	1605	63	58	53	48	43	38	32	27	22	17	12
1605	1620	64	59	54	49	44	38	33	28	23	18	13
1620	1635	65	60	55	50	44	39	34	29	24	19	14
1635	1650	66	61	55	50	45	40	35	30	25	19	14
1650	1665	67	61	56	51	46	41	36	31	25	20	15
1665	1680	67	62	57	52	47	42	36	31	26	21	16
1680	1695	68	63	58	53	48	42	37	32	27	22	17
1695	1710	69	64	59	54	48	43	38	33	28	23	18
1710	1725	70	65	59	54	49	44	39	34	29	23	18
1725	1740	71	65	60	55	50	45	40	35	29	24	19
1740	1755	71	66	61	56	51	46	41	35	30	25	20
1755	1770	72	67	62	57	52	46	41	36	31	26	21
1770	1785	73	68	63	58	52	47	42	37	32	27	22
1785	1800	74	69	63	58	53	48	43	38	33	27	22
1800	1815	75	69	64	59	54	49	44	39	33	28	23
1815	1830	75	70	65	60	55	50	45	39	34	29	24
1830	1845	76	71	66	61	56	50	45	40	35	30	25
1845	1860	77	72	67	62	56	51	46	41	36	31	26
1860	1875	78	73	68	62	57	52	47	42	37	31	26
1875	1890	79	73	68	63	58	53	48	43	37	32	27
1890	1905	79	74	69	64	59	54	49	43	38	33	28
1905	1920	80	75	70	65	60	54	49	44	39	34	29
1920	1935	81	76	71	66	60	55	50	45	40	35	30
1935	1950	82	77	72	66	61	56	51	46	41	36	30
1950	1965	83	77	72	67	62	57	52	47	41	36	31
1965	1980	83	78	73	68	63	58	53	47	42	37	32
1980	1995	84	79	74	69	64	58	53	48	43	38	33
1995	2010	85	80	75	70	64	59	54	49	44	39	34
2010	2025	86	81	76	70	65	60	55	50	45	40	34
2025	2040	87	81	76	71	66	61	56	51	45	40	35
2040	2055	87	82	77	72	67	62	57	51	46	41	36
2055	2070	88	83	78	73	68	63	57	52	47	42	37
2070	2085	89	84	79	74	68	63	58	53	48	43	38
2085	2100	90	85	80	74	69	64	59	54	49	44	38
2100	2115	91	85	80	75	70	65	60	55	49	44	39
2115	2130	91	86	81	76	71	66	61	55	50	45	40
2130	2145	92	87	82	77	72	67	61	56	51	46	41
2145	2160	93	88	83	78	72	67	62	57	52	47	42
2160	2175	94	89	84	78	73	68	63	58	53	48	42
2175	2190	95	89	84	79	74	69	64	59	53	48	43
2190	2205	95	90	85	80	75	70	65	59	54	49	44

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
2205	2220	96	91	86	81	76	71	65	60	55	50	45
2220	2235	97	92	87	82	76	71	66	61	56	51	46
2235	2250	98	93	88	82	77	72	67	62	57	52	46
2250	2265	99	94	88	83	78	73	68	63	58	52	47
2265	2280	99	94	89	84	79	74	69	63	58	53	48
2280	2295	100	95	90	85	80	75	69	64	59	54	49
2295	2310	101	96	91	86	80	75	70	65	60	55	50
2310	2325	102	97	92	86	81	76	71	66	61	56	50
2325	2340	103	98	92	87	82	77	72	67	62	56	51
2340	2355	103	98	93	88	83	78	73	67	62	57	52
2355	2370	104	99	94	89	84	79	73	68	63	58	53
2370	2385	105	100	95	90	84	79	74	69	64	59	54
2385	2400	106	101	96	90	85	80	75	70	65	60	54
2400	2415	107	102	96	91	86	81	76	71	66	60	55
2415	2430	107	102	97	92	87	82	77	71	66	61	56
2430	2445	108	103	98	93	88	83	77	72	67	62	57
2445	2460	109	104	99	94	89	83	78	73	68	63	58
2460	2475	110	105	100	94	89	84	79	74	69	64	58
2475	2490	111	106	100	95	90	85	80	75	70	64	59
2490	2505	111	106	101	96	91	86	81	75	70	65	60
2505	2520	112	107	102	97	92	87	81	76	71	66	61
2520	2535	113	108	103	98	93	87	82	77	72	67	62
2535	2550	114	109	104	98	93	88	83	78	73	68	62
2550	2565	115	110	104	99	94	89	84	79	74	68	63
2565	2580	116	110	105	100	95	90	85	79	74	69	64
2580	2595	116	111	106	101	96	91	85	80	75	70	65
2595	2610	117	112	107	102	97	91	86	81	76	71	66
2610	2625	118	113	108	102	97	92	87	82	77	72	66
2625	2640	119	114	108	103	98	93	88	83	78	72	67
2640	2655	120	114	109	104	99	94	89	84	78	73	68
2655	2670	120	115	110	105	100	95	89	84	79	74	69
2670	2685	121	116	111	106	101	95	90	85	80	75	70
2685	2700	122	117	112	106	101	96	91	86	81	76	70
2700	2715	123	118	112	107	102	97	92	87	82	76	71
2715	2730	124	118	113	108	103	98	93	88	82	77	72
2730	2745	124	119	114	109	104	99	93	88	83	78	73
2745	2760	125	120	115	110	105	99	94	89	84	79	74
2760	2775	126	121	116	111	105	100	95	90	85	80	74
2775	2790	127	122	116	111	106	101	96	91	86	80	75
2790	2805	128	122	117	112	107	102	97	92	86	81	76
2805	2820	128	123	118	113	108	103	97	92	87	82	77
2820	2835	129	124	119	114	109	103	98	93	88	83	78
2835	2850	130	125	120	115	109	104	99	94	89	84	79
2850	2865	131	126	120	115	110	105	100	95	90	84	79
2865	2880	132	126	121	116	111	106	101	96	90	85	80
2880	2895	132	127	122	117	112	107	101	96	91	86	81
2895	2910	133	128	123	118	113	107	102	97	92	87	82
2910	2925	134	129	124	119	113	108	103	98	93	88	83
2925	2940	135	130	124	119	114	109	104	99	94	88	83
2940	2955	136	130	125	120	115	110	105	100	94	89	84
2955	2970	136	131	126	121	116	111	106	100	95	90	85
2970	2985	137	132	127	122	117	111	106	101	96	91	86
2985	3000	138	133	128	123	117	112	107	102	97	92	87
3000	3015	139	134	128	123	118	113	108	103	98	92	87
3015	3030	140	134	129	124	119	114	109	104	98	93	88
3030	3045	140	135	130	125	120	115	110	104	99	94	89
3045	3060	141	136	131	126	121	115	110	105	100	95	90
3060	3075	142	137	132	127	121	116	111	106	101	96	91
3075	3090	143	138	133	127	122	117	112	107	102	96	91
3090	3105	144	138	133	128	123	118	113	108	102	97	92

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 -												
3105	3120	144	139	134	129	124	119	114	108	103	98	93
3120	3135	145	140	135	130	125	119	114	109	104	99	94
3135	3150	146	141	136	131	125	120	115	110	105	100	95
3150	3165	147	142	137	131	126	121	116	111	106	101	95
3165	3180	148	142	137	132	127	122	117	112	106	101	96
3180	3195	148	143	138	133	128	123	118	112	107	102	97
3195	3210	149	144	139	134	129	123	118	113	108	103	98
3210	3225	150	145	140	135	129	124	119	114	109	104	99
3225	3240	151	146	141	135	130	125	120	115	110	105	99
3240	3255	152	146	141	136	131	126	121	116	110	105	100
3255	3270	152	147	142	137	132	127	122	116	111	106	101
3270	3285	153	148	143	138	133	128	122	117	112	107	102
3285	3300	154	149	144	139	133	128	123	118	113	108	103
3300	3315	155	150	145	139	134	129	124	119	114	109	103
3315	3330	156	150	145	140	135	130	125	120	114	109	104
3330	3345	156	151	146	141	136	131	126	120	115	110	105
3345	3360	157	152	147	142	137	132	126	121	116	111	106
3360	3375	158	153	148	143	137	132	127	122	117	112	107
3375	3390	159	154	149	143	138	133	128	123	118	113	107
3390	3405	160	155	149	144	139	134	129	124	118	113	108
3405	3420	160	155	150	145	140	135	130	124	119	114	109
3420	3435	161	156	151	146	141	136	130	125	120	115	110
3435	3450	162	157	152	147	141	136	131	126	121	116	111
3450	3465	163	158	153	147	142	137	132	127	122	117	111
3465	3480	164	159	153	148	143	138	133	128	123	117	112
3480	3495	164	159	154	149	144	139	134	128	123	118	113
3495	3510	165	160	155	150	145	140	134	129	124	119	114
3510	3525	166	161	156	151	145	140	135	130	125	120	115
3525	3540	167	162	157	151	146	141	136	131	126	121	115
3540	3555	168	163	157	152	147	142	137	132	127	121	116
3555	3570	168	163	158	153	148	143	138	132	127	122	117
3570	3585	169	164	159	154	149	144	138	133	128	123	118
3585	3600	170	165	160	155	150	144	139	134	129	124	119
3600	3615	171	166	161	155	150	145	140	135	130	125	119
3615	3630	172	167	161	156	151	146	141	136	131	125	120
3630	3645	172	167	162	157	152	147	142	136	131	126	121
3645	3660	173	168	163	158	153	148	142	137	132	127	122
3660	3675	174	169	164	159	154	148	143	138	133	128	123
3675	3690	175	170	165	159	154	149	144	139	134	129	123
3690	3705	176	171	165	160	155	150	145	140	135	129	124
3705	3720	176	171	166	161	156	151	146	140	135	130	125
3720	3735	177	172	167	162	157	152	146	141	136	131	126
3735	3750	178	173	168	163	158	152	147	142	137	132	127
3750	3765	179	174	169	163	158	153	148	143	138	133	127
3765	3780	180	175	169	164	159	154	149	144	139	133	128
3780	3795	181	175	170	165	160	155	150	145	139	134	129
3795	3810	181	176	171	166	161	156	150	145	140	135	130
3810	3825	182	177	172	167	162	156	151	146	141	136	131
3825	3840	183	178	173	167	162	157	152	147	142	137	131
3840	3855	184	179	173	168	163	158	153	148	143	137	132
3855	3870	185	179	174	169	164	159	154	149	143	138	133
3870	3885	185	180	175	170	165	160	154	149	144	139	134
3885	3900	186	181	176	171	166	160	155	150	145	140	135
3900	3915	187	182	177	171	166	161	156	151	146	141	135
3915	3930	188	183	177	172	167	162	157	152	147	141	136
3930	3945	189	183	178	173	168	163	158	153	147	142	137
3945	3960	189	184	179	174	169	164	158	153	148	143	138
3960	3975	190	185	180	175	170	164	159	154	149	144	139
3975	3990	191	186	181	176	170	165	160	155	150	145	140
3990	4005	192	187	181	176	171	166	161	156	151	145	140

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
4005	4020	193	187	182	177	172	167	162	157	151	146	141
4020	4035	193	188	183	178	173	168	162	157	152	147	142
4035	4050	194	189	184	179	174	168	163	158	153	148	143
4050	4065	195	190	185	180	174	169	164	159	154	149	144
4065	4080	196	191	185	180	175	170	165	160	155	149	144
4080	4095	197	191	186	181	176	171	166	161	155	150	145
4095	4110	197	192	187	182	177	172	166	161	156	151	146
4110	4125	198	193	188	183	178	172	167	162	157	152	147
4125	4140	199	194	189	184	178	173	168	163	158	153	148
4140	4155	200	195	189	184	179	174	169	164	159	153	148
4155	4170	201	195	190	185	180	175	170	165	159	154	149
4170	4185	201	196	191	186	181	176	171	165	160	155	150
4185	4200	202	197	192	187	182	176	171	166	161	156	151
4200	4215	203	198	193	188	182	177	172	167	162	157	152
4215	4230	204	199	193	188	183	178	173	168	163	157	152
4230	4245	205	199	194	189	184	179	174	169	163	158	153
4245	4260	205	200	195	190	185	180	175	169	164	159	154
4260	4275	206	201	196	191	186	180	175	170	165	160	155
4275	4290	207	202	197	192	186	181	176	171	166	161	156
4290	4305	208	203	198	192	187	182	177	172	167	161	156
4305	4320	209	203	198	193	188	183	178	173	167	162	157
4320	4335	209	204	199	194	189	184	179	173	168	163	158
4335	4350	210	205	200	195	190	184	179	174	169	164	159
4350	4365	211	206	201	196	190	185	180	175	170	165	160
4365	4380	212	207	202	196	191	186	181	176	171	166	160
4380	4395	213	207	202	197	192	187	182	177	171	166	161
4395	4410	213	208	203	198	193	188	183	177	172	167	162
4410	4425	214	209	204	199	194	188	183	178	173	168	163
4425	4440	215	210	205	200	194	189	184	179	174	169	164
4440	4455	216	211	206	200	195	190	185	180	175	170	164
4455	4470	217	211	206	201	196	191	186	181	175	170	165
4470	4485	217	212	207	202	197	192	187	181	176	171	166
4485	4500	218	213	208	203	198	193	187	182	177	172	167
4500	4515	219	214	209	204	198	193	188	183	178	173	168
4515	4530	220	215	210	204	199	194	189	184	179	174	168
4530	4545	221	215	210	205	200	195	190	185	179	174	169
4545	4560	221	216	211	206	201	196	191	185	180	175	170
4560	4575	222	217	212	207	202	197	191	186	181	176	171
4575	4590	223	218	213	208	202	197	192	187	182	177	172
4590	4605	224	219	214	208	203	198	193	188	183	178	172
4605	4620	225	220	214	209	204	199	194	189	183	178	173
4620	4635	225	220	215	210	205	200	195	189	184	179	174
4635	4650	226	221	216	211	206	201	195	190	185	180	175
4650	4665	227	222	217	212	206	201	196	191	186	181	176
4665	4680	228	223	218	212	207	202	197	192	187	182	176
4680	4695	229	224	218	213	208	203	198	193	188	182	177
4695	4710	229	224	219	214	209	204	199	193	188	183	178
4710	4725	230	225	220	215	210	205	199	194	189	184	179
4725	4740	231	226	221	216	210	205	200	195	190	185	180
4740	4755	232	227	222	216	211	206	201	196	191	186	180
4755	4770	233	228	222	217	212	207	202	197	192	186	181
4770	4785	233	228	223	218	213	208	203	197	192	187	182
4785	4800	234	229	224	219	214	209	203	198	193	188	183
4800	4815	235	230	225	220	215	209	204	199	194	189	184
4815	4830	236	231	226	220	215	210	205	200	195	190	184
4830	4845	237	232	226	221	216	211	206	201	196	190	185
4845	4860	237	232	227	222	217	212	207	201	196	191	186
4860	4875	238	233	228	223	218	213	207	202	197	192	187
4875	4890	239	234	229	224	219	213	208	203	198	193	188
4890	4905	240	235	230	224	219	214	209	204	199	194	188

4905 and over use the percentage method beginning on page 15.

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -											
		0	1	2	3	4	5	6	7	8	9	10	
0	450	0	0	0	0	0	0	0	0	0	0	0	0
450	465	1	0	0	0	0	0	0	0	0	0	0	0
465	480	1	0	0	0	0	0	0	0	0	0	0	0
480	495	2	0	0	0	0	0	0	0	0	0	0	0
495	510	3	0	0	0	0	0	0	0	0	0	0	0
510	525	4	0	0	0	0	0	0	0	0	0	0	0
525	540	5	0	0	0	0	0	0	0	0	0	0	0
540	555	5	0	0	0	0	0	0	0	0	0	0	0
555	570	6	1	0	0	0	0	0	0	0	0	0	0
570	585	7	1	0	0	0	0	0	0	0	0	0	0
585	600	8	2	0	0	0	0	0	0	0	0	0	0
600	615	9	3	0	0	0	0	0	0	0	0	0	0
615	630	9	4	0	0	0	0	0	0	0	0	0	0
630	645	10	5	0	0	0	0	0	0	0	0	0	0
645	660	11	5	0	0	0	0	0	0	0	0	0	0
660	675	12	6	1	0	0	0	0	0	0	0	0	0
675	690	13	7	1	0	0	0	0	0	0	0	0	0
690	705	13	8	2	0	0	0	0	0	0	0	0	0
705	720	14	9	3	0	0	0	0	0	0	0	0	0
720	735	15	9	4	0	0	0	0	0	0	0	0	0
735	750	16	10	5	0	0	0	0	0	0	0	0	0
750	765	17	11	5	0	0	0	0	0	0	0	0	0
765	780	17	12	6	1	0	0	0	0	0	0	0	0
780	795	18	13	7	1	0	0	0	0	0	0	0	0
795	810	19	13	8	2	0	0	0	0	0	0	0	0
810	825	20	14	9	3	0	0	0	0	0	0	0	0
825	840	21	15	9	4	0	0	0	0	0	0	0	0
840	855	21	16	10	5	0	0	0	0	0	0	0	0
855	870	22	17	11	5	0	0	0	0	0	0	0	0
870	885	23	17	12	6	1	0	0	0	0	0	0	0
885	900	24	18	13	7	1	0	0	0	0	0	0	0
900	915	25	19	13	8	2	0	0	0	0	0	0	0
915	930	25	20	14	9	3	0	0	0	0	0	0	0
930	945	26	21	15	9	4	0	0	0	0	0	0	0
945	960	27	21	16	10	5	0	0	0	0	0	0	0
960	975	28	22	17	11	6	0	0	0	0	0	0	0
975	990	29	23	17	12	6	1	0	0	0	0	0	0
990	1005	29	24	18	13	7	2	0	0	0	0	0	0
1005	1020	30	25	19	13	8	2	0	0	0	0	0	0
1020	1035	31	25	20	14	9	3	0	0	0	0	0	0
1035	1050	32	26	21	15	10	4	0	0	0	0	0	0
1050	1065	33	27	21	16	10	5	0	0	0	0	0	0
1065	1080	33	28	22	17	11	6	0	0	0	0	0	0
1080	1095	34	29	23	17	12	6	1	0	0	0	0	0
1095	1110	35	29	24	18	13	7	2	0	0	0	0	0
1110	1125	36	30	25	19	14	8	2	0	0	0	0	0
1125	1140	37	31	25	20	14	9	3	0	0	0	0	0
1140	1155	37	32	26	21	15	10	4	0	0	0	0	0
1155	1170	38	33	27	22	16	10	5	0	0	0	0	0
1170	1185	39	33	28	22	17	11	6	0	0	0	0	0
1185	1200	40	34	29	23	18	12	6	1	0	0	0	0
1200	1215	41	35	29	24	18	13	7	2	0	0	0	0
1215	1230	41	36	30	25	19	14	8	2	0	0	0	0
1230	1245	42	37	31	26	20	14	9	3	0	0	0	0
1245	1260	43	37	32	26	21	15	10	4	0	0	0	0
1260	1275	44	38	33	27	22	16	10	5	0	0	0	0
1275	1290	45	39	34	28	22	17	11	6	0	0	0	0
1290	1305	45	40	34	29	23	18	12	6	1	0	0	0
1305	1320	46	41	35	30	24	18	13	7	2	0	0	0
1320	1335	47	41	36	30	25	19	14	8	2	0	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 -										
1335	1350	48	42	37	31	26	20	14	9	3	0	0
1350	1365	49	43	38	32	26	21	15	10	4	0	0
1365	1380	49	44	38	33	27	22	16	10	5	0	0
1380	1395	50	45	39	34	28	22	17	11	6	0	0
1395	1410	51	45	40	34	29	23	18	12	6	1	0
1410	1425	52	46	41	35	30	24	18	13	7	2	0
1425	1440	53	47	42	36	30	25	19	14	8	3	0
1440	1455	53	48	42	37	31	26	20	14	9	3	0
1455	1470	54	49	43	38	32	26	21	15	10	4	0
1470	1485	55	50	44	38	33	27	22	16	10	5	0
1485	1500	56	50	45	39	34	28	22	17	11	6	0
1500	1515	57	51	46	40	34	29	23	18	12	7	1
1515	1530	57	52	46	41	35	30	24	18	13	7	2
1530	1545	58	53	47	42	36	30	25	19	14	8	3
1545	1560	59	54	48	42	37	31	26	20	15	9	3
1560	1575	60	54	49	43	38	32	26	21	15	10	4
1575	1590	61	55	50	44	38	33	27	22	16	11	5
1590	1605	62	56	50	45	39	34	28	22	17	11	6
1605	1620	62	57	51	46	40	34	29	23	18	12	7
1620	1635	63	58	52	46	41	35	30	24	19	13	7
1635	1650	64	58	53	47	42	36	30	25	19	14	8
1650	1665	65	59	54	48	42	37	31	26	20	15	9
1665	1680	66	60	54	49	43	38	32	27	21	15	10
1680	1695	66	61	55	50	44	38	33	27	22	16	11
1695	1710	67	62	56	50	45	39	34	28	23	17	11
1710	1725	68	62	57	51	46	40	34	29	23	18	12
1725	1740	69	63	58	52	46	41	35	30	24	19	13
1740	1755	70	64	58	53	47	42	36	31	25	19	14
1755	1770	70	65	59	54	48	42	37	31	26	20	15
1770	1785	71	66	60	54	49	43	38	32	27	21	15
1785	1800	72	66	61	55	50	44	38	33	27	22	16
1800	1815	73	67	62	56	50	45	39	34	28	23	17
1815	1830	74	68	62	57	51	46	40	35	29	23	18
1830	1845	74	69	63	58	52	46	41	35	30	24	19
1845	1860	75	70	64	58	53	47	42	36	31	25	19
1860	1875	76	70	65	59	54	48	43	37	31	26	20
1875	1890	77	71	66	60	54	49	43	38	32	27	21
1890	1905	78	72	66	61	55	50	44	39	33	27	22
1905	1920	78	73	67	62	56	50	45	39	34	28	23
1920	1935	79	74	68	62	57	51	46	40	35	29	23
1935	1950	80	74	69	63	58	52	47	41	35	30	24
1950	1965	81	75	70	64	58	53	47	42	36	31	25
1965	1980	82	76	70	65	59	54	48	43	37	31	26
1980	1995	82	77	71	66	60	55	49	43	38	32	27
1995	2010	83	78	72	66	61	55	50	44	39	33	27
2010	2025	84	78	73	67	62	56	51	45	39	34	28
2025	2040	85	79	74	68	62	57	51	46	40	35	29
2040	2055	86	80	74	69	63	58	52	47	41	35	30
2055	2070	86	81	75	70	64	59	53	47	42	36	31
2070	2085	87	82	76	70	65	59	54	48	43	37	31
2085	2100	88	82	77	71	66	60	55	49	43	38	32
2100	2115	89	83	78	72	66	61	55	50	44	39	33
2115	2130	90	84	78	73	67	62	56	51	45	39	34
2130	2145	90	85	79	74	68	63	57	51	46	40	35
2145	2160	91	86	80	74	69	63	58	52	47	41	35
2160	2175	92	86	81	75	70	64	59	53	47	42	36
2175	2190	93	87	82	76	71	65	59	54	48	43	37
2190	2205	94	88	82	77	71	66	60	55	49	43	38
2205	2220	94	89	83	78	72	67	61	55	50	44	39
2220	2235	95	90	84	78	73	67	62	56	51	45	39

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 -										
2235	2250	96	90	85	79	74	68	63	57	51	46	40
2250	2265	97	91	86	80	75	69	63	58	52	47	41
2265	2280	98	92	86	81	75	70	64	59	53	47	42
2280	2295	98	93	87	82	76	71	65	59	54	48	43
2295	2310	99	94	88	83	77	71	66	60	55	49	43
2310	2325	100	94	89	83	78	72	67	61	55	50	44
2325	2340	101	95	90	84	79	73	67	62	56	51	45
2340	2355	102	96	90	85	79	74	68	63	57	51	46
2355	2370	102	97	91	86	80	75	69	63	58	52	47
2370	2385	103	98	92	87	81	75	70	64	59	53	48
2385	2400	104	98	93	87	82	76	71	65	59	54	48
2400	2415	105	99	94	88	83	77	71	66	60	55	49
2415	2430	106	100	94	89	83	78	72	67	61	55	50
2430	2445	106	101	95	90	84	79	73	67	62	56	51
2445	2460	107	102	96	91	85	79	74	68	63	57	52
2460	2475	108	102	97	91	86	80	75	69	63	58	52
2475	2490	109	103	98	92	87	81	75	70	64	59	53
2490	2505	110	104	99	93	87	82	76	71	65	59	54
2505	2520	110	105	99	94	88	83	77	71	66	60	55
2520	2535	111	106	100	95	89	83	78	72	67	61	56
2535	2550	112	106	101	95	90	84	79	73	67	62	56
2550	2565	113	107	102	96	91	85	79	74	68	63	57
2565	2580	114	108	103	97	91	86	80	75	69	64	58
2580	2595	114	109	103	98	92	87	81	75	70	64	59
2595	2610	115	110	104	99	93	87	82	76	71	65	60
2610	2625	116	110	105	99	94	88	83	77	71	66	60
2625	2640	117	111	106	100	95	89	83	78	72	67	61
2640	2655	118	112	107	101	95	90	84	79	73	68	62
2655	2670	118	113	107	102	96	91	85	79	74	68	63
2670	2685	119	114	108	103	97	91	86	80	75	69	64
2685	2700	120	115	109	103	98	92	87	81	76	70	64
2700	2715	121	115	110	104	99	93	87	82	76	71	65
2715	2730	122	116	111	105	99	94	88	83	77	72	66
2730	2745	122	117	111	106	100	95	89	83	78	72	67
2745	2760	123	118	112	107	101	95	90	84	79	73	68
2760	2775	124	119	113	107	102	96	91	85	80	74	68
2775	2790	125	119	114	108	103	97	91	86	80	75	69
2790	2805	126	120	115	109	103	98	92	87	81	76	70
2805	2820	127	121	115	110	104	99	93	87	82	76	71
2820	2835	127	122	116	111	105	99	94	88	83	77	72
2835	2850	128	123	117	111	106	100	95	89	84	78	72
2850	2865	129	123	118	112	107	101	95	90	84	79	73
2865	2880	130	124	119	113	107	102	96	91	85	80	74
2880	2895	131	125	119	114	108	103	97	92	86	80	75
2895	2910	131	126	120	115	109	103	98	92	87	81	76
2910	2925	132	127	121	115	110	104	99	93	88	82	76
2925	2940	133	127	122	116	111	105	99	94	88	83	77
2940	2955	134	128	123	117	111	106	100	95	89	84	78
2955	2970	135	129	123	118	112	107	101	96	90	84	79
2970	2985	135	130	124	119	113	107	102	96	91	85	80
2985	3000	136	131	125	119	114	108	103	97	92	86	80
3000	3015	137	131	126	120	115	109	104	98	92	87	81
3015	3030	138	132	127	121	115	110	104	99	93	88	82
3030	3045	139	133	127	122	116	111	105	100	94	88	83
3045	3060	139	134	128	123	117	111	106	100	95	89	84
3060	3075	140	135	129	123	118	112	107	101	96	90	84
3075	3090	141	135	130	124	119	113	108	102	96	91	85
3090	3105	142	136	131	125	119	114	108	103	97	92	86
3105	3120	143	137	131	126	120	115	109	104	98	92	87
3120	3135	143	138	132	127	121	115	110	104	99	93	88

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
3135	3150	144	139	133	127	122	116	111	105	100	94	88
3150	3165	145	139	134	128	123	117	112	106	100	95	89
3165	3180	146	140	135	129	123	118	112	107	101	96	90
3180	3195	147	141	135	130	124	119	113	108	102	96	91
3195	3210	147	142	136	131	125	120	114	108	103	97	92
3210	3225	148	143	137	131	126	120	115	109	104	98	92
3225	3240	149	143	138	132	127	121	116	110	104	99	93
3240	3255	150	144	139	133	127	122	116	111	105	100	94
3255	3270	151	145	139	134	128	123	117	112	106	100	95
3270	3285	151	146	140	135	129	124	118	112	107	101	96
3285	3300	152	147	141	135	130	124	119	113	108	102	96
3300	3315	153	147	142	136	131	125	120	114	108	103	97
3315	3330	154	148	143	137	131	126	120	115	109	104	98
3330	3345	155	149	143	138	132	127	121	116	110	104	99
3345	3360	155	150	144	139	133	128	122	116	111	105	100
3360	3375	156	151	145	139	134	128	123	117	112	106	100
3375	3390	157	151	146	140	135	129	124	118	112	107	101
3390	3405	158	152	147	141	136	130	124	119	113	108	102
3405	3420	159	153	147	142	136	131	125	120	114	108	103
3420	3435	159	154	148	143	137	132	126	120	115	109	104
3435	3450	160	155	149	143	138	132	127	121	116	110	104
3450	3465	161	155	150	144	139	133	128	122	116	111	105
3465	3480	162	156	151	145	140	134	128	123	117	112	106
3480	3495	163	157	151	146	140	135	129	124	118	112	107
3495	3510	163	158	152	147	141	136	130	124	119	113	108
3510	3525	164	159	153	148	142	136	131	125	120	114	108
3525	3540	165	159	154	148	143	137	132	126	120	115	109
3540	3555	166	160	155	149	144	138	132	127	121	116	110
3555	3570	167	161	155	150	144	139	133	128	122	116	111
3570	3585	167	162	156	151	145	140	134	128	123	117	112
3585	3600	168	163	157	152	146	140	135	129	124	118	113
3600	3615	169	163	158	152	147	141	136	130	124	119	113
3615	3630	170	164	159	153	148	142	136	131	125	120	114
3630	3645	171	165	159	154	148	143	137	132	126	120	115
3645	3660	171	166	160	155	149	144	138	132	127	121	116
3660	3675	172	167	161	156	150	144	139	133	128	122	117
3675	3690	173	167	162	156	151	145	140	134	128	123	117
3690	3705	174	168	163	157	152	146	140	135	129	124	118
3705	3720	175	169	164	158	152	147	141	136	130	124	119
3720	3735	175	170	164	159	153	148	142	136	131	125	120
3735	3750	176	171	165	160	154	148	143	137	132	126	121
3750	3765	177	171	166	160	155	149	144	138	132	127	121
3765	3780	178	172	167	161	156	150	144	139	133	128	122
3780	3795	179	173	168	162	156	151	145	140	134	129	123
3795	3810	179	174	168	163	157	152	146	140	135	129	124
3810	3825	180	175	169	164	158	152	147	141	136	130	125
3825	3840	181	176	170	164	159	153	148	142	136	131	125
3840	3855	182	176	171	165	160	154	148	143	137	132	126
3855	3870	183	177	172	166	160	155	149	144	138	133	127
3870	3885	183	178	172	167	161	156	150	144	139	133	128
3885	3900	184	179	173	168	162	156	151	145	140	134	129
3900	3915	185	180	174	168	163	157	152	146	141	135	129
3915	3930	186	180	175	169	164	158	152	147	141	136	130
3930	3945	187	181	176	170	164	159	153	148	142	137	131
3945	3960	187	182	176	171	165	160	154	148	143	137	132
3960	3975	188	183	177	172	166	160	155	149	144	138	133
3975	3990	189	184	178	172	167	161	156	150	145	139	133
3990	4005	190	184	179	173	168	162	156	151	145	140	134
4005	4020	191	185	180	174	168	163	157	152	146	141	135
4020	4035	192	186	180	175	169	164	158	152	147	141	136

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
4035	4050	192	187	181	176	170	164	159	153	148	142	137
4050	4065	193	188	182	176	171	165	160	154	149	143	137
4065	4080	194	188	183	177	172	166	160	155	149	144	138
4080	4095	195	189	184	178	172	167	161	156	150	145	139
4095	4110	196	190	184	179	173	168	162	157	151	145	140
4110	4125	196	191	185	180	174	168	163	157	152	146	141
4125	4140	197	192	186	180	175	169	164	158	153	147	141
4140	4155	198	192	187	181	176	170	164	159	153	148	142
4155	4170	199	193	188	182	176	171	165	160	154	149	143
4170	4185	200	194	188	183	177	172	166	161	155	149	144
4185	4200	200	195	189	184	178	172	167	161	156	150	145
4200	4215	201	196	190	184	179	173	168	162	157	151	145
4215	4230	202	196	191	185	180	174	169	163	157	152	146
4230	4245	203	197	192	186	180	175	169	164	158	153	147
4245	4260	204	198	192	187	181	176	170	165	159	153	148
4260	4275	204	199	193	188	182	176	171	165	160	154	149
4275	4290	205	200	194	188	183	177	172	166	161	155	149
4290	4305	206	200	195	189	184	178	173	167	161	156	150
4305	4320	207	201	196	190	184	179	173	168	162	157	151
4320	4335	208	202	196	191	185	180	174	169	163	157	152
4335	4350	208	203	197	192	186	180	175	169	164	158	153
4350	4365	209	204	198	192	187	181	176	170	165	159	153
4365	4380	210	204	199	193	188	182	177	171	165	160	154
4380	4395	211	205	200	194	188	183	177	172	166	161	155
4395	4410	212	206	200	195	189	184	178	173	167	161	156
4410	4425	212	207	201	196	190	185	179	173	168	162	157
4425	4440	213	208	202	196	191	185	180	174	169	163	157
4440	4455	214	208	203	197	192	186	181	175	169	164	158
4455	4470	215	209	204	198	192	187	181	176	170	165	159
4470	4485	216	210	204	199	193	188	182	177	171	165	160
4485	4500	216	211	205	200	194	189	183	177	172	166	161
4500	4515	217	212	206	200	195	189	184	178	173	167	161
4515	4530	218	212	207	201	196	190	185	179	173	168	162
4530	4545	219	213	208	202	197	191	185	180	174	169	163
4545	4560	220	214	208	203	197	192	186	181	175	169	164
4560	4575	220	215	209	204	198	193	187	181	176	170	165
4575	4590	221	216	210	204	199	193	188	182	177	171	165
4590	4605	222	216	211	205	200	194	189	183	177	172	166
4605	4620	223	217	212	206	201	195	189	184	178	173	167
4620	4635	224	218	212	207	201	196	190	185	179	173	168
4635	4650	224	219	213	208	202	197	191	185	180	174	169
4650	4665	225	220	214	208	203	197	192	186	181	175	169
4665	4680	226	220	215	209	204	198	193	187	181	176	170
4680	4695	227	221	216	210	205	199	193	188	182	177	171
4695	4710	228	222	216	211	205	200	194	189	183	177	172
4710	4725	228	223	217	212	206	201	195	189	184	178	173
4725	4740	229	224	218	213	207	201	196	190	185	179	173
4740	4755	230	224	219	213	208	202	197	191	185	180	174
4755	4770	231	225	220	214	209	203	197	192	186	181	175
4770	4785	232	226	220	215	209	204	198	193	187	181	176
4785	4800	232	227	221	216	210	205	199	193	188	182	177
4800	4815	233	228	222	217	211	205	200	194	189	183	178
4815	4830	234	228	223	217	212	206	201	195	189	184	178
4830	4845	235	229	224	218	213	207	201	196	190	185	179
4845	4860	236	230	224	219	213	208	202	197	191	185	180
4860	4875	236	231	225	220	214	209	203	197	192	186	181
4875	4890	237	232	226	221	215	209	204	198	193	187	182
4890	4905	238	232	227	221	216	210	205	199	193	188	182
4905	4920	239	233	228	222	217	211	205	200	194	189	183
4920	4935	240	234	229	223	217	212	206	201	195	190	184

4935 and over use the percentage method beginning on page 15.

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	900	0	0	0	0	0	0	0	0	0	0	0
900	915	1	0	0	0	0	0	0	0	0	0	0
915	930	1	0	0	0	0	0	0	0	0	0	0
930	945	2	0	0	0	0	0	0	0	0	0	0
945	960	3	0	0	0	0	0	0	0	0	0	0
960	975	4	0	0	0	0	0	0	0	0	0	0
975	990	5	0	0	0	0	0	0	0	0	0	0
990	1005	5	0	0	0	0	0	0	0	0	0	0
1005	1020	6	0	0	0	0	0	0	0	0	0	0
1020	1035	7	0	0	0	0	0	0	0	0	0	0
1035	1050	8	0	0	0	0	0	0	0	0	0	0
1050	1065	9	0	0	0	0	0	0	0	0	0	0
1065	1080	9	0	0	0	0	0	0	0	0	0	0
1080	1095	10	0	0	0	0	0	0	0	0	0	0
1095	1110	11	0	0	0	0	0	0	0	0	0	0
1110	1125	12	1	0	0	0	0	0	0	0	0	0
1125	1140	13	2	0	0	0	0	0	0	0	0	0
1140	1155	13	2	0	0	0	0	0	0	0	0	0
1155	1170	14	3	0	0	0	0	0	0	0	0	0
1170	1185	15	4	0	0	0	0	0	0	0	0	0
1185	1200	16	5	0	0	0	0	0	0	0	0	0
1200	1215	17	6	0	0	0	0	0	0	0	0	0
1215	1230	17	6	0	0	0	0	0	0	0	0	0
1230	1245	18	7	0	0	0	0	0	0	0	0	0
1245	1260	19	8	0	0	0	0	0	0	0	0	0
1260	1275	20	9	0	0	0	0	0	0	0	0	0
1275	1290	21	10	0	0	0	0	0	0	0	0	0
1290	1310	22	10	0	0	0	0	0	0	0	0	0
1310	1330	23	12	0	0	0	0	0	0	0	0	0
1330	1350	24	13	1	0	0	0	0	0	0	0	0
1350	1370	25	14	3	0	0	0	0	0	0	0	0
1370	1390	26	15	4	0	0	0	0	0	0	0	0
1390	1410	27	16	5	0	0	0	0	0	0	0	0
1410	1430	28	17	6	0	0	0	0	0	0	0	0
1430	1450	29	18	7	0	0	0	0	0	0	0	0
1450	1470	30	19	8	0	0	0	0	0	0	0	0
1470	1490	31	20	9	0	0	0	0	0	0	0	0
1490	1510	32	21	10	0	0	0	0	0	0	0	0
1510	1530	33	22	11	0	0	0	0	0	0	0	0
1530	1550	34	23	12	1	0	0	0	0	0	0	0
1550	1570	36	24	13	2	0	0	0	0	0	0	0
1570	1590	37	25	14	3	0	0	0	0	0	0	0
1590	1610	38	27	15	4	0	0	0	0	0	0	0
1610	1630	39	28	16	5	0	0	0	0	0	0	0
1630	1650	40	29	18	6	0	0	0	0	0	0	0
1650	1670	41	30	19	7	0	0	0	0	0	0	0
1670	1690	42	31	20	9	0	0	0	0	0	0	0
1690	1710	43	32	21	10	0	0	0	0	0	0	0
1710	1730	44	33	22	11	0	0	0	0	0	0	0
1730	1750	45	34	23	12	1	0	0	0	0	0	0
1750	1770	46	35	24	13	2	0	0	0	0	0	0
1770	1790	47	36	25	14	3	0	0	0	0	0	0
1790	1810	48	37	26	15	4	0	0	0	0	0	0
1810	1830	49	38	27	16	5	0	0	0	0	0	0
1830	1850	51	39	28	17	6	0	0	0	0	0	0
1850	1870	52	40	29	18	7	0	0	0	0	0	0
1870	1890	53	42	30	19	8	0	0	0	0	0	0
1890	1910	54	43	31	20	9	0	0	0	0	0	0
1910	1930	55	44	33	21	10	0	0	0	0	0	0
1930	1950	56	45	34	22	11	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 -										
1950	1970	57	46	35	23	12	1	0	0	0	0	0
1970	1990	58	47	36	25	13	2	0	0	0	0	0
1990	2010	59	48	37	26	14	3	0	0	0	0	0
2010	2030	60	49	38	27	16	4	0	0	0	0	0
2030	2050	61	50	39	28	17	5	0	0	0	0	0
2050	2070	62	51	40	29	18	7	0	0	0	0	0
2070	2090	63	52	41	30	19	8	0	0	0	0	0
2090	2110	64	53	42	31	20	9	0	0	0	0	0
2110	2130	65	54	43	32	21	10	0	0	0	0	0
2130	2150	67	55	44	33	22	11	0	0	0	0	0
2150	2170	68	56	45	34	23	12	1	0	0	0	0
2170	2190	69	58	46	35	24	13	2	0	0	0	0
2190	2210	70	59	47	36	25	14	3	0	0	0	0
2210	2230	71	60	49	37	26	15	4	0	0	0	0
2230	2250	72	61	50	38	27	16	5	0	0	0	0
2250	2270	73	62	51	40	28	17	6	0	0	0	0
2270	2290	74	63	52	41	29	18	7	0	0	0	0
2290	2310	75	64	53	42	31	19	8	0	0	0	0
2310	2330	76	65	54	43	32	20	9	0	0	0	0
2330	2350	77	66	55	44	33	22	10	0	0	0	0
2350	2370	78	67	56	45	34	23	11	0	0	0	0
2370	2390	79	68	57	46	35	24	13	1	0	0	0
2390	2410	80	69	58	47	36	25	14	2	0	0	0
2410	2430	82	70	59	48	37	26	15	4	0	0	0
2430	2450	83	71	60	49	38	27	16	5	0	0	0
2450	2470	84	73	61	50	39	28	17	6	0	0	0
2470	2490	85	74	62	51	40	29	18	7	0	0	0
2490	2510	86	75	64	52	41	30	19	8	0	0	0
2510	2530	87	76	65	53	42	31	20	9	0	0	0
2530	2550	88	77	66	55	43	32	21	10	0	0	0
2550	2570	89	78	67	56	44	33	22	11	0	0	0
2570	2590	90	79	68	57	46	34	23	12	1	0	0
2590	2610	91	80	69	58	47	35	24	13	2	0	0
2610	2630	92	81	70	59	48	37	25	14	3	0	0
2630	2650	93	82	71	60	49	38	26	15	4	0	0
2650	2670	94	83	72	61	50	39	28	16	5	0	0
2670	2690	95	84	73	62	51	40	29	17	6	0	0
2690	2710	97	85	74	63	52	41	30	19	7	0	0
2710	2730	98	86	75	64	53	42	31	20	8	0	0
2730	2750	99	88	76	65	54	43	32	21	9	0	0
2750	2770	100	89	77	66	55	44	33	22	11	0	0
2770	2790	101	90	79	67	56	45	34	23	12	0	0
2790	2810	102	91	80	68	57	46	35	24	13	2	0
2810	2830	103	92	81	70	58	47	36	25	14	3	0
2830	2850	104	93	82	71	59	48	37	26	15	4	0
2850	2870	105	94	83	72	60	49	38	27	16	5	0
2870	2890	106	95	84	73	62	50	39	28	17	6	0
2890	2910	107	96	85	74	63	51	40	29	18	7	0
2910	2930	108	97	86	75	64	53	41	30	19	8	0
2930	2950	109	98	87	76	65	54	42	31	20	9	0
2950	2970	110	99	88	77	66	55	44	32	21	10	0
2970	2990	112	100	89	78	67	56	45	33	22	11	0
2990	3010	113	101	90	79	68	57	46	35	23	12	1
3010	3030	114	102	91	80	69	58	47	36	24	13	2
3030	3050	115	104	92	81	70	59	48	37	26	14	3
3050	3070	116	105	93	82	71	60	49	38	27	15	4
3070	3090	117	106	95	83	72	61	50	39	28	17	5
3090	3110	118	107	96	84	73	62	51	40	29	18	6
3110	3130	119	108	97	86	74	63	52	41	30	19	8
3130	3150	120	109	98	87	75	64	53	42	31	20	9

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 -										
3150	3170	121	110	99	88	77	65	54	43	32	21	10
3170	3190	122	111	100	89	78	66	55	44	33	22	11
3190	3210	123	112	101	90	79	68	56	45	34	23	12
3210	3230	124	113	102	91	80	69	57	46	35	24	13
3230	3250	125	114	103	92	81	70	59	47	36	25	14
3250	3270	126	115	104	93	82	71	60	48	37	26	15
3270	3290	128	116	105	94	83	72	61	50	38	27	16
3290	3310	129	117	106	95	84	73	62	51	39	28	17
3310	3330	130	119	107	96	85	74	63	52	41	29	18
3330	3350	131	120	108	97	86	75	64	53	42	30	19
3350	3370	132	121	110	98	87	76	65	54	43	32	20
3370	3390	133	122	111	99	88	77	66	55	44	33	21
3390	3410	134	123	112	101	89	78	67	56	45	34	23
3410	3430	135	124	113	102	90	79	68	57	46	35	24
3430	3450	136	125	114	103	92	80	69	58	47	36	25
3450	3470	137	126	115	104	93	81	70	59	48	37	26
3470	3490	138	127	116	105	94	83	71	60	49	38	27
3490	3510	139	128	117	106	95	84	72	61	50	39	28
3510	3530	140	129	118	107	96	85	74	62	51	40	29
3530	3550	141	130	119	108	97	86	75	63	52	41	30
3550	3570	143	131	120	109	98	87	76	65	53	42	31
3570	3590	144	132	121	110	99	88	77	66	54	43	32
3590	3610	145	134	122	111	100	89	78	67	56	44	33
3610	3630	146	135	123	112	101	90	79	68	57	45	34
3630	3650	147	136	125	113	102	91	80	69	58	47	35
3650	3670	148	137	126	114	103	92	81	70	59	48	36
3670	3690	149	138	127	116	104	93	82	71	60	49	37
3690	3710	150	139	128	117	105	94	83	72	61	50	39
3710	3730	151	140	129	118	107	95	84	73	62	51	40
3730	3750	152	141	130	119	108	96	85	74	63	52	41
3750	3770	153	142	131	120	109	98	86	75	64	53	42
3770	3790	154	143	132	121	110	99	87	76	65	54	43
3790	3810	155	144	133	122	111	100	88	77	66	55	44
3810	3830	156	145	134	123	112	101	90	78	67	56	45
3830	3850	158	146	135	124	113	102	91	79	68	57	46
3850	3870	159	147	136	125	114	103	92	81	69	58	47
3870	3890	160	149	137	126	115	104	93	82	70	59	48
3890	3910	161	150	138	127	116	105	94	83	72	60	49
3910	3930	162	151	140	128	117	106	95	84	73	61	50
3930	3950	163	152	141	129	118	107	96	85	74	63	51
3950	3970	164	153	142	130	119	108	97	86	75	64	52
3970	3990	165	154	143	132	120	109	98	87	76	65	54
3990	4010	166	155	144	133	121	110	99	88	77	66	55
4010	4030	167	156	145	134	123	111	100	89	78	67	56
4030	4050	168	157	146	135	124	112	101	90	79	68	57
4050	4070	169	158	147	136	125	114	102	91	80	69	58
4070	4090	170	159	148	137	126	115	103	92	81	70	59
4090	4110	171	160	149	138	127	116	105	93	82	71	60
4110	4130	172	161	150	139	128	117	106	94	83	72	61
4130	4150	174	162	151	140	129	118	107	96	84	73	62
4150	4170	175	163	152	141	130	119	108	97	85	74	63
4170	4190	176	165	153	142	131	120	109	98	87	75	64
4190	4210	177	166	154	143	132	121	110	99	88	76	65
4210	4230	178	167	156	144	133	122	111	100	89	78	66
4230	4250	179	168	157	145	134	123	112	101	90	79	67
4250	4270	180	169	158	147	135	124	113	102	91	80	69
4270	4290	181	170	159	148	136	125	114	103	92	81	70
4290	4310	182	171	160	149	138	126	115	104	93	82	71
4310	4330	183	172	161	150	139	127	116	105	94	83	72
4330	4350	184	173	162	151	140	129	117	106	95	84	73

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
4350	4370	185	174	163	152	141	130	118	107	96	85	74
4370	4390	186	175	164	153	142	131	120	108	97	86	75
4390	4410	187	176	165	154	143	132	121	109	98	87	76
4410	4430	189	177	166	155	144	133	122	111	99	88	77
4430	4450	190	178	167	156	145	134	123	112	100	89	78
4450	4470	191	180	168	157	146	135	124	113	102	90	79
4470	4490	192	181	169	158	147	136	125	114	103	91	80
4490	4510	193	182	171	159	148	137	126	115	104	93	81
4510	4530	194	183	172	160	149	138	127	116	105	94	82
4530	4550	195	184	173	162	150	139	128	117	106	95	84
4550	4570	196	185	174	163	151	140	129	118	107	96	85
4570	4590	197	186	175	164	153	141	130	119	108	97	86
4590	4610	198	187	176	165	154	142	131	120	109	98	87
4610	4630	199	188	177	166	155	144	132	121	110	99	88
4630	4650	200	189	178	167	156	145	133	122	111	100	89
4650	4670	201	190	179	168	157	146	135	123	112	101	90
4670	4690	202	191	180	169	158	147	136	124	113	102	91
4690	4710	204	192	181	170	159	148	137	126	114	103	92
4710	4730	205	193	182	171	160	149	138	127	115	104	93
4730	4750	206	195	183	172	161	150	139	128	116	105	94
4750	4770	207	196	184	173	162	151	140	129	118	106	95
4770	4790	208	197	186	174	163	152	141	130	119	107	96
4790	4810	209	198	187	175	164	153	142	131	120	109	97
4810	4830	210	199	188	177	165	154	143	132	121	110	98
4830	4850	211	200	189	178	166	155	144	133	122	111	100
4850	4870	212	201	190	179	167	156	145	134	123	112	101
4870	4890	213	202	191	180	169	157	146	135	124	113	102
4890	4910	214	203	192	181	170	158	147	136	125	114	103
4910	4930	215	204	193	182	171	160	148	137	126	115	104
4930	4950	216	205	194	183	172	161	149	138	127	116	105
4950	4970	217	206	195	184	173	162	151	139	128	117	106
4970	4990	219	207	196	185	174	163	152	140	129	118	107
4990	5010	220	208	197	186	175	164	153	142	130	119	108
5010	5030	221	209	198	187	176	165	154	143	131	120	109
5030	5050	222	211	199	188	177	166	155	144	133	121	110
5050	5070	223	212	200	189	178	167	156	145	134	122	111
5070	5090	224	213	202	190	179	168	157	146	135	124	112
5090	5110	225	214	203	191	180	169	158	147	136	125	113
5110	5130	226	215	204	193	181	170	159	148	137	126	115
5130	5150	227	216	205	194	182	171	160	149	138	127	116
5150	5170	228	217	206	195	184	172	161	150	139	128	117
5170	5190	229	218	207	196	185	173	162	151	140	129	118
5190	5210	230	219	208	197	186	175	163	152	141	130	119
5210	5230	231	220	209	198	187	176	164	153	142	131	120
5230	5250	232	221	210	199	188	177	166	154	143	132	121
5250	5270	233	222	211	200	189	178	167	155	144	133	122
5270	5290	235	223	212	201	190	179	168	157	145	134	123
5290	5310	236	224	213	202	191	180	169	158	146	135	124
5310	5330	237	226	214	203	192	181	170	159	148	136	125
5330	5350	238	227	215	204	193	182	171	160	149	137	126
5350	5370	239	228	217	205	194	183	172	161	150	139	127
5370	5390	240	229	218	206	195	184	173	162	151	140	128
5390	5410	241	230	219	208	196	185	174	163	152	141	130
5410	5430	242	231	220	209	197	186	175	164	153	142	131
5430	5450	243	232	221	210	199	187	176	165	154	143	132
5450	5470	244	233	222	211	200	188	177	166	155	144	133
5470	5490	245	234	223	212	201	190	178	167	156	145	134
5490	5510	246	235	224	213	202	191	179	168	157	146	135
5510	5530	247	236	225	214	203	192	181	169	158	147	136
5530	5550	248	237	226	215	204	193	182	170	159	148	137

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 -										
5550	5570	250	238	227	216	205	194	183	172	160	149	138
5570	5590	251	239	228	217	206	195	184	173	161	150	139
5590	5610	252	241	229	218	207	196	185	174	163	151	140
5610	5630	253	242	230	219	208	197	186	175	164	152	141
5630	5650	254	243	232	220	209	198	187	176	165	154	142
5650	5670	255	244	233	221	210	199	188	177	166	155	143
5670	5690	256	245	234	223	211	200	189	178	167	156	144
5690	5710	257	246	235	224	212	201	190	179	168	157	146
5710	5730	258	247	236	225	214	202	191	180	169	158	147
5730	5750	259	248	237	226	215	203	192	181	170	159	148
5750	5770	260	249	238	227	216	205	193	182	171	160	149
5770	5790	261	250	239	228	217	206	194	183	172	161	150
5790	5810	262	251	240	229	218	207	195	184	173	162	151
5810	5830	263	252	241	230	219	208	197	185	174	163	152
5830	5850	265	253	242	231	220	209	198	186	175	164	153
5850	5870	266	254	243	232	221	210	199	188	176	165	154
5870	5890	267	256	244	233	222	211	200	189	177	166	155
5890	5910	268	257	245	234	223	212	201	190	179	167	156
5910	5930	269	258	247	235	224	213	202	191	180	168	157
5930	5950	270	259	248	236	225	214	203	192	181	170	158
5950	5970	271	260	249	237	226	215	204	193	182	171	159
5970	5990	272	261	250	239	227	216	205	194	183	172	161
5990	6010	273	262	251	240	228	217	206	195	184	173	162
6010	6030	274	263	252	241	230	218	207	196	185	174	163
6030	6050	275	264	253	242	231	219	208	197	186	175	164
6050	6070	276	265	254	243	232	221	209	198	187	176	165
6070	6090	277	266	255	244	233	222	210	199	188	177	166
6090	6110	278	267	256	245	234	223	212	200	189	178	167
6110	6130	279	268	257	246	235	224	213	201	190	179	168
6130	6150	281	269	258	247	236	225	214	203	191	180	169
6150	6170	282	270	259	248	237	226	215	204	192	181	170
6170	6190	283	272	260	249	238	227	216	205	194	182	171
6190	6210	284	273	261	250	239	228	217	206	195	183	172
6210	6230	285	274	263	251	240	229	218	207	196	185	173
6230	6250	286	275	264	252	241	230	219	208	197	186	174
6250	6270	287	276	265	254	242	231	220	209	198	187	176
6270	6290	288	277	266	255	243	232	221	210	199	188	177
6290	6310	289	278	267	256	245	233	222	211	200	189	178
6310	6330	290	279	268	257	246	234	223	212	201	190	179
6330	6350	291	280	269	258	247	236	224	213	202	191	180
6350	6370	292	281	270	259	248	237	225	214	203	192	181
6370	6390	293	282	271	260	249	238	227	215	204	193	182
6390	6410	294	283	272	261	250	239	228	216	205	194	183
6410	6430	296	284	273	262	251	240	229	218	206	195	184
6430	6450	297	285	274	263	252	241	230	219	207	196	185
6450	6470	298	287	275	264	253	242	231	220	209	197	186
6470	6490	299	288	276	265	254	243	232	221	210	198	187
6490	6510	300	289	278	266	255	244	233	222	211	200	188
6510	6530	301	290	279	267	256	245	234	223	212	201	189
6530	6550	302	291	280	269	257	246	235	224	213	202	191
6550	6570	303	292	281	270	258	247	236	225	214	203	192
6570	6590	304	293	282	271	260	248	237	226	215	204	193
6590	6610	305	294	283	272	261	249	238	227	216	205	194
6610	6630	306	295	284	273	262	251	239	228	217	206	195
6630	6650	307	296	285	274	263	252	240	229	218	207	196
6650	6670	308	297	286	275	264	253	242	230	219	208	197
6670	6690	309	298	287	276	265	254	243	231	220	209	198
6690	6710	311	299	288	277	266	255	244	233	221	210	199
6710	6730	312	300	289	278	267	256	245	234	222	211	200
6730	6750	313	302	290	279	268	257	246	235	223	212	201

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
6750	6770	314	303	291	280	269	258	247	236	225	213	202
6770	6790	315	304	293	281	270	259	248	237	226	214	203
6790	6810	316	305	294	282	271	260	249	238	227	216	204
6810	6830	317	306	295	284	272	261	250	239	228	217	205
6830	6850	318	307	296	285	273	262	251	240	229	218	207
6850	6870	319	308	297	286	274	263	252	241	230	219	208
6870	6890	320	309	298	287	276	264	253	242	231	220	209
6890	6910	321	310	299	288	277	265	254	243	232	221	210
6910	6930	322	311	300	289	278	267	255	244	233	222	211
6930	6950	323	312	301	290	279	268	256	245	234	223	212
6950	6970	324	313	302	291	280	269	258	246	235	224	213
6970	6990	326	314	303	292	281	270	259	247	236	225	214
6990	7010	327	315	304	293	282	271	260	249	237	226	215
7010	7030	328	316	305	294	283	272	261	250	238	227	216
7030	7050	329	318	306	295	284	273	262	251	240	228	217
7050	7070	330	319	307	296	285	274	263	252	241	229	218
7070	7090	331	320	309	297	286	275	264	253	242	231	219
7090	7110	332	321	310	298	287	276	265	254	243	232	220
7110	7130	333	322	311	300	288	277	266	255	244	233	222
7130	7150	334	323	312	301	289	278	267	256	245	234	223
7150	7170	335	324	313	302	291	279	268	257	246	235	224
7170	7190	336	325	314	303	292	280	269	258	247	236	225
7190	7210	337	326	315	304	293	282	270	259	248	237	226
7210	7230	338	327	316	305	294	283	271	260	249	238	227
7230	7250	339	328	317	306	295	284	273	261	250	239	228
7250	7270	340	329	318	307	296	285	274	262	251	240	229
7270	7290	342	330	319	308	297	286	275	264	252	241	230
7290	7310	343	331	320	309	298	287	276	265	253	242	231
7310	7330	344	333	321	310	299	288	277	266	255	243	232
7330	7350	345	334	322	311	300	289	278	267	256	244	233
7350	7370	346	335	324	312	301	290	279	268	257	246	234
7370	7390	347	336	325	313	302	291	280	269	258	247	235
7390	7410	348	337	326	315	303	292	281	270	259	248	237
7410	7430	349	338	327	316	304	293	282	271	260	249	238
7430	7450	350	339	328	317	306	294	283	272	261	250	239
7450	7470	351	340	329	318	307	295	284	273	262	251	240
7470	7490	352	341	330	319	308	297	285	274	263	252	241
7490	7510	353	342	331	320	309	298	286	275	264	253	242
7510	7530	354	343	332	321	310	299	288	276	265	254	243
7530	7550	355	344	333	322	311	300	289	277	266	255	244
7550	7570	357	345	334	323	312	301	290	279	267	256	245
7570	7590	358	346	335	324	313	302	291	280	268	257	246
7590	7610	359	348	336	325	314	303	292	281	270	258	247
7610	7630	360	349	337	326	315	304	293	282	271	259	248
7630	7650	361	350	339	327	316	305	294	283	272	261	249
7650	7670	362	351	340	328	317	306	295	284	273	262	250
7670	7690	363	352	341	330	318	307	296	285	274	263	251
7690	7710	364	353	342	331	319	308	297	286	275	264	253
7710	7730	365	354	343	332	321	309	298	287	276	265	254
7730	7750	366	355	344	333	322	310	299	288	277	266	255
7750	7770	367	356	345	334	323	312	300	289	278	267	256
7770	7790	368	357	346	335	324	313	301	290	279	268	257
7790	7810	369	358	347	336	325	314	302	291	280	269	258
7810	7830	370	359	348	337	326	315	304	292	281	270	259
7830	7850	372	360	349	338	327	316	305	293	282	271	260
7850	7870	373	361	350	339	328	317	306	295	283	272	261
7870	7890	374	363	351	340	329	318	307	296	284	273	262
7890	7910	375	364	352	341	330	319	308	297	286	274	263
7910	7930	376	365	354	342	331	320	309	298	287	275	264
7930	7950	377	366	355	343	332	321	310	299	288	277	265

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
7950	7970	378	367	356	344	333	322	311	300	289	278	266
7970	7990	379	368	357	346	334	323	312	301	290	279	268
7990	8010	380	369	358	347	335	324	313	302	291	280	269
8010	8030	381	370	359	348	337	325	314	303	292	281	270
8030	8050	382	371	360	349	338	326	315	304	293	282	271
8050	8070	383	372	361	350	339	328	316	305	294	283	272
8070	8090	384	373	362	351	340	329	317	306	295	284	273
8090	8110	385	374	363	352	341	330	319	307	296	285	274
8110	8130	386	375	364	353	342	331	320	308	297	286	275
8130	8150	388	376	365	354	343	332	321	310	298	287	276
8150	8170	389	377	366	355	344	333	322	311	299	288	277
8170	8190	390	379	367	356	345	334	323	312	301	289	278
8190	8210	391	380	368	357	346	335	324	313	302	290	279
8210	8230	392	381	370	358	347	336	325	314	303	292	280
8230	8250	393	382	371	359	348	337	326	315	304	293	281
8250	8270	394	383	372	361	349	338	327	316	305	294	283
8270	8290	395	384	373	362	350	339	328	317	306	295	284
8290	8310	396	385	374	363	352	340	329	318	307	296	285
8310	8330	397	386	375	364	353	341	330	319	308	297	286
8330	8350	398	387	376	365	354	343	331	320	309	298	287
8350	8370	399	388	377	366	355	344	332	321	310	299	288
8370	8390	400	389	378	367	356	345	334	322	311	300	289
8390	8410	401	390	379	368	357	346	335	323	312	301	290
8410	8430	403	391	380	369	358	347	336	325	313	302	291
8430	8450	404	392	381	370	359	348	337	326	314	303	292
8450	8470	405	394	382	371	360	349	338	327	316	304	293
8470	8490	406	395	383	372	361	350	339	328	317	305	294
8490	8510	407	396	385	373	362	351	340	329	318	307	295
8510	8530	408	397	386	374	363	352	341	330	319	308	296
8530	8550	409	398	387	376	364	353	342	331	320	309	298
8550	8570	410	399	388	377	365	354	343	332	321	310	299
8570	8590	411	400	389	378	367	355	344	333	322	311	300
8590	8610	412	401	390	379	368	356	345	334	323	312	301
8610	8630	413	402	391	380	369	358	346	335	324	313	302
8630	8650	414	403	392	381	370	359	347	336	325	314	303
8650	8670	415	404	393	382	371	360	349	337	326	315	304
8670	8690	416	405	394	383	372	361	350	338	327	316	305
8690	8710	418	406	395	384	373	362	351	340	328	317	306
8710	8730	419	407	396	385	374	363	352	341	329	318	307
8730	8750	420	409	397	386	375	364	353	342	330	319	308
8750	8770	421	410	398	387	376	365	354	343	332	320	309
8770	8790	422	411	400	388	377	366	355	344	333	321	310
8790	8810	423	412	401	389	378	367	356	345	334	323	311
8810	8830	424	413	402	391	379	368	357	346	335	324	312
8830	8850	425	414	403	392	380	369	358	347	336	325	314
8850	8870	426	415	404	393	381	370	359	348	337	326	315
8870	8890	427	416	405	394	383	371	360	349	338	327	316
8890	8910	428	417	406	395	384	372	361	350	339	328	317
8910	8930	429	418	407	396	385	374	362	351	340	329	318
8930	8950	430	419	408	397	386	375	363	352	341	330	319
8950	8970	431	420	409	398	387	376	365	353	342	331	320
8970	8990	433	421	410	399	388	377	366	354	343	332	321
8990	9010	434	422	411	400	389	378	367	356	344	333	322
9010	9030	435	423	412	401	390	379	368	357	345	334	323
9030	9050	436	425	413	402	391	380	369	358	347	335	324
9050	9070	437	426	414	403	392	381	370	359	348	336	325
9070	9090	438	427	416	404	393	382	371	360	349	338	326
9090	9110	439	428	417	405	394	383	372	361	350	339	327
9110	9130	440	429	418	407	395	384	373	362	351	340	329
9130	9150	441	430	419	408	396	385	374	363	352	341	330

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
9150	9170	442	431	420	409	398	386	375	364	353	342	331
9170	9190	443	432	421	410	399	387	376	365	354	343	332
9190	9210	444	433	422	411	400	389	377	366	355	344	333
9210	9230	445	434	423	412	401	390	378	367	356	345	334
9230	9250	446	435	424	413	402	391	380	368	357	346	335
9250	9270	447	436	425	414	403	392	381	369	358	347	336
9270	9290	449	437	426	415	404	393	382	371	359	348	337
9290	9310	450	438	427	416	405	394	383	372	360	349	338
9310	9330	451	440	428	417	406	395	384	373	362	350	339
9330	9350	452	441	429	418	407	396	385	374	363	351	340
9350	9370	453	442	431	419	408	397	386	375	364	353	341
9370	9390	454	443	432	420	409	398	387	376	365	354	342
9390	9410	455	444	433	422	410	399	388	377	366	355	344
9410	9430	456	445	434	423	411	400	389	378	367	356	345
9430	9450	457	446	435	424	413	401	390	379	368	357	346
9450	9470	458	447	436	425	414	402	391	380	369	358	347
9470	9490	459	448	437	426	415	404	392	381	370	359	348
9490	9510	460	449	438	427	416	405	393	382	371	360	349
9510	9530	461	450	439	428	417	406	395	383	372	361	350
9530	9550	462	451	440	429	418	407	396	384	373	362	351
9550	9570	464	452	441	430	419	408	397	386	374	363	352
9570	9590	465	453	442	431	420	409	398	387	375	364	353
9590	9610	466	455	443	432	421	410	399	388	377	365	354
9610	9630	467	456	444	433	422	411	400	389	378	366	355
9630	9650	468	457	446	434	423	412	401	390	379	368	356
9650	9670	469	458	447	435	424	413	402	391	380	369	357
9670	9690	470	459	448	437	425	414	403	392	381	370	358
9690	9710	471	460	449	438	426	415	404	393	382	371	360
9710	9730	472	461	450	439	428	416	405	394	383	372	361
9730	9750	473	462	451	440	429	417	406	395	384	373	362
9750	9770	474	463	452	441	430	419	407	396	385	374	363
9770	9790	475	464	453	442	431	420	408	397	386	375	364
9790	9810	476	465	454	443	432	421	409	398	387	376	365
9810	9830	477	466	455	444	433	422	411	399	388	377	366
9830	9850	479	467	456	445	434	423	412	400	389	378	367
9850	9870	480	468	457	446	435	424	413	402	390	379	368
9870	9890	481	470	458	447	436	425	414	403	391	380	369
9890	9910	482	471	459	448	437	426	415	404	393	381	370
9910	9930	483	472	461	449	438	427	416	405	394	382	371
9930	9950	484	473	462	450	439	428	417	406	395	384	372
9950	9970	485	474	463	451	440	429	418	407	396	385	373
9970	9990	486	475	464	453	441	430	419	408	397	386	375
9990	10010	487	476	465	454	442	431	420	409	398	387	376
10010	10030	488	477	466	455	444	432	421	410	399	388	377
10030	10050	489	478	467	456	445	433	422	411	400	389	378
10050	10070	490	479	468	457	446	435	423	412	401	390	379
10070	10090	491	480	469	458	447	436	424	413	402	391	380
10090	10110	492	481	470	459	448	437	426	414	403	392	381
10110	10130	493	482	471	460	449	438	427	415	404	393	382
10130	10150	495	483	472	461	450	439	428	417	405	394	383
10150	10170	496	484	473	462	451	440	429	418	406	395	384
10170	10190	497	486	474	463	452	441	430	419	408	396	385
10190	10210	498	487	475	464	453	442	431	420	409	397	386
10210	10230	499	488	477	465	454	443	432	421	410	399	387
10230	10250	500	489	478	466	455	444	433	422	411	400	388
10250	10270	501	490	479	468	456	445	434	423	412	401	390
10270	10290	502	491	480	469	457	446	435	424	413	402	391
10290	10310	503	492	481	470	459	447	436	425	414	403	392
10310	10330	504	493	482	471	460	448	437	426	415	404	393
10330	10350	505	494	483	472	461	450	438	427	416	405	394

10350 and over use the percentage method beginning on page 15.

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	315	0	0	0	0	0	0	0	0	0	0	0
315	330	1	0	0	0	0	0	0	0	0	0	0
330	345	1	0	0	0	0	0	0	0	0	0	0
345	360	2	0	0	0	0	0	0	0	0	0	0
360	375	3	0	0	0	0	0	0	0	0	0	0
375	390	4	1	0	0	0	0	0	0	0	0	0
390	405	5	2	0	0	0	0	0	0	0	0	0
405	420	5	3	0	0	0	0	0	0	0	0	0
420	435	6	4	1	0	0	0	0	0	0	0	0
435	450	7	5	2	0	0	0	0	0	0	0	0
450	465	8	5	3	0	0	0	0	0	0	0	0
465	480	9	6	4	1	0	0	0	0	0	0	0
480	495	9	7	4	2	0	0	0	0	0	0	0
495	510	10	8	5	3	0	0	0	0	0	0	0
510	525	11	9	6	3	1	0	0	0	0	0	0
525	540	12	9	7	4	2	0	0	0	0	0	0
540	555	13	10	8	5	2	0	0	0	0	0	0
555	570	14	11	8	6	3	1	0	0	0	0	0
570	585	14	12	9	7	4	1	0	0	0	0	0
585	600	15	13	10	7	5	2	0	0	0	0	0
600	615	16	13	11	8	6	3	0	0	0	0	0
615	630	17	14	12	9	6	4	1	0	0	0	0
630	645	18	15	12	10	7	5	2	0	0	0	0
645	660	18	16	13	11	8	5	3	0	0	0	0
660	675	19	17	14	11	9	6	4	1	0	0	0
675	690	20	17	15	12	10	7	4	2	0	0	0
690	705	21	18	16	13	10	8	5	3	0	0	0
705	720	22	19	16	14	11	9	6	4	1	0	0
720	735	22	20	17	15	12	9	7	4	2	0	0
735	750	23	21	18	15	13	10	8	5	3	0	0
750	765	24	21	19	16	14	11	9	6	3	1	0
765	780	25	22	20	17	14	12	9	7	4	2	0
780	795	26	23	20	18	15	13	10	8	5	2	0
795	810	26	24	21	19	16	13	11	8	6	3	1
810	825	27	25	22	19	17	14	12	9	7	4	1
825	840	28	25	23	20	18	15	13	10	7	5	2
840	855	29	26	24	21	18	16	13	11	8	6	3
855	870	30	27	24	22	19	17	14	12	9	6	4
870	885	30	28	25	23	20	17	15	12	10	7	5
885	900	31	29	26	23	21	18	16	13	11	8	5
900	915	32	29	27	24	22	19	17	14	11	9	6
915	930	33	30	28	25	22	20	17	15	12	10	7
930	945	34	31	28	26	23	21	18	16	13	10	8
945	960	34	32	29	27	24	22	19	16	14	11	9
960	975	35	33	30	27	25	22	20	17	15	12	9
975	990	36	33	31	28	26	23	21	18	15	13	10
990	1005	37	34	32	29	26	24	21	19	16	14	11
1005	1020	38	35	32	30	27	25	22	20	17	14	12
1020	1035	38	36	33	31	28	26	23	20	18	15	13
1035	1050	39	37	34	31	29	26	24	21	19	16	13
1050	1065	40	37	35	32	30	27	25	22	19	17	14
1065	1080	41	38	36	33	31	28	25	23	20	18	15
1080	1095	42	39	36	34	31	29	26	24	21	18	16
1095	1110	42	40	37	35	32	30	27	24	22	19	17
1110	1125	43	41	38	35	33	30	28	25	23	20	17
1125	1140	44	41	39	36	34	31	29	26	23	21	18
1140	1155	45	42	40	37	35	32	29	27	24	22	19
1155	1170	46	43	40	38	35	33	30	28	25	22	20
1170	1185	46	44	41	39	36	34	31	28	26	23	21
1185	1200	47	45	42	39	37	34	32	29	27	24	21

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 -												
1200	1215	48	45	43	40	38	35	33	30	27	25	22
1215	1230	49	46	44	41	39	36	33	31	28	26	23
1230	1245	50	47	44	42	39	37	34	32	29	26	24
1245	1260	50	48	45	43	40	38	35	32	30	27	25
1260	1275	51	49	46	44	41	38	36	33	31	28	25
1275	1290	52	49	47	44	42	39	37	34	31	29	26
1290	1305	53	50	48	45	43	40	37	35	32	30	27
1305	1320	54	51	48	46	43	41	38	36	33	30	28
1320	1335	54	52	49	47	44	42	39	36	34	31	29
1335	1350	55	53	50	48	45	42	40	37	35	32	30
1350	1365	56	53	51	48	46	43	41	38	35	33	30
1365	1380	57	54	52	49	47	44	41	39	36	34	31
1380	1395	58	55	52	50	47	45	42	40	37	34	32
1395	1410	58	56	53	51	48	46	43	40	38	35	33
1410	1425	59	57	54	52	49	46	44	41	39	36	34
1425	1440	60	57	55	52	50	47	45	42	39	37	34
1440	1455	61	58	56	53	51	48	45	43	40	38	35
1455	1470	62	59	57	54	51	49	46	44	41	39	36
1470	1485	62	60	57	55	52	50	47	44	42	39	37
1485	1500	63	61	58	56	53	50	48	45	43	40	38
1500	1515	64	61	59	56	54	51	49	46	43	41	38
1515	1530	65	62	60	57	55	52	49	47	44	42	39
1530	1545	66	63	61	58	55	53	50	48	45	43	40
1545	1560	66	64	61	59	56	54	51	48	46	43	41
1560	1575	67	65	62	60	57	54	52	49	47	44	42
1575	1590	68	66	63	60	58	55	53	50	47	45	42
1590	1605	69	66	64	61	59	56	53	51	48	46	43
1605	1620	70	67	65	62	59	57	54	52	49	47	44
1620	1635	70	68	65	63	60	58	55	52	50	47	45
1635	1650	71	69	66	64	61	58	56	53	51	48	46
1650	1665	72	70	67	64	62	59	57	54	52	49	46
1665	1680	73	70	68	65	63	60	57	55	52	50	47
1680	1695	74	71	69	66	63	61	58	56	53	51	48
1695	1710	74	72	69	67	64	62	59	56	54	51	49
1710	1725	75	73	70	68	65	62	60	57	55	52	50
1725	1740	76	74	71	68	66	63	61	58	56	53	50
1740	1755	77	74	72	69	67	64	61	59	56	54	51
1755	1770	78	75	73	70	67	65	62	60	57	55	52
1770	1785	79	76	73	71	68	66	63	61	58	55	53
1785	1800	79	77	74	72	69	66	64	61	59	56	54
1800	1815	80	78	75	72	70	67	65	62	60	57	54
1815	1830	81	78	76	73	71	68	65	63	60	58	55
1830	1845	82	79	77	74	71	69	66	64	61	59	56
1845	1860	83	80	77	75	72	70	67	65	62	59	57
1860	1875	83	81	78	76	73	70	68	65	63	60	58
1875	1890	84	82	79	76	74	71	69	66	64	61	58
1890	1905	85	82	80	77	75	72	69	67	64	62	59
1905	1920	86	83	81	78	75	73	70	68	65	63	60
1920	1935	87	84	81	79	76	74	71	69	66	63	61
1935	1950	87	85	82	80	77	74	72	69	67	64	62
1950	1965	88	86	83	80	78	75	73	70	68	65	62
1965	1980	89	86	84	81	79	76	74	71	68	66	63
1980	1995	90	87	85	82	79	77	74	72	69	67	64
1995	2010	91	88	85	83	80	78	75	73	70	67	65
2010	2025	91	89	86	84	81	78	76	73	71	68	66
2025	2040	92	90	87	84	82	79	77	74	72	69	66
2040	2055	93	90	88	85	83	80	78	75	72	70	67
2055	2070	94	91	89	86	83	81	78	76	73	71	68
2070	2085	95	92	89	87	84	82	79	77	74	71	69
2085	2100	95	93	90	88	85	82	80	77	75	72	70

2100 and over use the percentage method beginning on page 15.

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	625	0	0	0	0	0	0	0	0	0	0	0
625	640	1	0	0	0	0	0	0	0	0	0	0
640	655	1	0	0	0	0	0	0	0	0	0	0
655	670	2	0	0	0	0	0	0	0	0	0	0
670	685	3	0	0	0	0	0	0	0	0	0	0
685	700	4	0	0	0	0	0	0	0	0	0	0
700	715	5	0	0	0	0	0	0	0	0	0	0
715	730	5	0	0	0	0	0	0	0	0	0	0
730	745	6	1	0	0	0	0	0	0	0	0	0
745	760	7	2	0	0	0	0	0	0	0	0	0
760	775	8	3	0	0	0	0	0	0	0	0	0
775	790	9	4	0	0	0	0	0	0	0	0	0
790	805	9	4	0	0	0	0	0	0	0	0	0
805	820	10	5	0	0	0	0	0	0	0	0	0
820	835	11	6	1	0	0	0	0	0	0	0	0
835	850	12	7	2	0	0	0	0	0	0	0	0
850	865	13	8	2	0	0	0	0	0	0	0	0
865	880	13	8	3	0	0	0	0	0	0	0	0
880	895	14	9	4	0	0	0	0	0	0	0	0
895	910	15	10	5	0	0	0	0	0	0	0	0
910	925	16	11	6	0	0	0	0	0	0	0	0
925	940	17	12	6	1	0	0	0	0	0	0	0
940	955	18	12	7	2	0	0	0	0	0	0	0
955	970	18	13	8	3	0	0	0	0	0	0	0
970	985	19	14	9	4	0	0	0	0	0	0	0
985	1000	20	15	10	4	0	0	0	0	0	0	0
1000	1015	21	16	10	5	0	0	0	0	0	0	0
1015	1030	22	16	11	6	1	0	0	0	0	0	0
1030	1045	22	17	12	7	2	0	0	0	0	0	0
1045	1060	23	18	13	8	3	0	0	0	0	0	0
1060	1075	24	19	14	8	3	0	0	0	0	0	0
1075	1090	25	20	14	9	4	0	0	0	0	0	0
1090	1105	26	20	15	10	5	0	0	0	0	0	0
1105	1120	26	21	16	11	6	1	0	0	0	0	0
1120	1135	27	22	17	12	7	1	0	0	0	0	0
1135	1150	28	23	18	13	7	2	0	0	0	0	0
1150	1165	29	24	18	13	8	3	0	0	0	0	0
1165	1180	30	24	19	14	9	4	0	0	0	0	0
1180	1195	30	25	20	15	10	5	0	0	0	0	0
1195	1210	31	26	21	16	11	5	0	0	0	0	0
1210	1225	32	27	22	17	11	6	1	0	0	0	0
1225	1240	33	28	22	17	12	7	2	0	0	0	0
1240	1255	34	28	23	18	13	8	3	0	0	0	0
1255	1270	34	29	24	19	14	9	3	0	0	0	0
1270	1285	35	30	25	20	15	9	4	0	0	0	0
1285	1300	36	31	26	21	15	10	5	0	0	0	0
1300	1315	37	32	26	21	16	11	6	1	0	0	0
1315	1330	38	32	27	22	17	12	7	2	0	0	0
1330	1345	38	33	28	23	18	13	8	2	0	0	0
1345	1360	39	34	29	24	19	13	8	3	0	0	0
1360	1375	40	35	30	25	19	14	9	4	0	0	0
1375	1390	41	36	30	25	20	15	10	5	0	0	0
1390	1405	42	36	31	26	21	16	11	6	0	0	0
1405	1420	42	37	32	27	22	17	12	6	1	0	0
1420	1435	43	38	33	28	23	17	12	7	2	0	0
1435	1450	44	39	34	29	23	18	13	8	3	0	0
1450	1465	45	40	35	29	24	19	14	9	4	0	0
1465	1480	46	40	35	30	25	20	15	10	4	0	0
1480	1495	46	41	36	31	26	21	16	10	5	0	0
1495	1510	47	42	37	32	27	21	16	11	6	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 -										
1510	1525	48	43	38	33	27	22	17	12	7	2	0
1525	1540	49	44	39	33	28	23	18	13	8	3	0
1540	1555	50	44	39	34	29	24	19	14	8	3	0
1555	1570	50	45	40	35	30	25	20	14	9	4	0
1570	1585	51	46	41	36	31	25	20	15	10	5	0
1585	1600	52	47	42	37	31	26	21	16	11	6	1
1600	1615	53	48	43	37	32	27	22	17	12	7	1
1615	1630	54	48	43	38	33	28	23	18	12	7	2
1630	1645	54	49	44	39	34	29	24	18	13	8	3
1645	1660	55	50	45	40	35	30	24	19	14	9	4
1660	1675	56	51	46	41	35	30	25	20	15	10	5
1675	1690	57	52	47	41	36	31	26	21	16	11	5
1690	1705	58	52	47	42	37	32	27	22	16	11	6
1705	1720	58	53	48	43	38	33	28	22	17	12	7
1720	1735	59	54	49	44	39	34	28	23	18	13	8
1735	1750	60	55	50	45	39	34	29	24	19	14	9
1750	1765	61	56	51	45	40	35	30	25	20	15	9
1765	1780	62	57	51	46	41	36	31	26	20	15	10
1780	1795	62	57	52	47	42	37	32	26	21	16	11
1795	1810	63	58	53	48	43	38	32	27	22	17	12
1810	1825	64	59	54	49	43	38	33	28	23	18	13
1825	1840	65	60	55	49	44	39	34	29	24	19	13
1840	1855	66	61	55	50	45	40	35	30	25	19	14
1855	1870	66	61	56	51	46	41	36	30	25	20	15
1870	1885	67	62	57	52	47	42	36	31	26	21	16
1885	1900	68	63	58	53	47	42	37	32	27	22	17
1900	1915	69	64	59	53	48	43	38	33	28	23	17
1915	1930	70	65	59	54	49	44	39	34	29	23	18
1930	1945	70	65	60	55	50	45	40	34	29	24	19
1945	1960	71	66	61	56	51	46	40	35	30	25	20
1960	1975	72	67	62	57	52	46	41	36	31	26	21
1975	1990	73	68	63	57	52	47	42	37	32	27	21
1990	2005	74	69	63	58	53	48	43	38	33	27	22
2005	2020	74	69	64	59	54	49	44	38	33	28	23
2020	2035	75	70	65	60	55	50	44	39	34	29	24
2035	2050	76	71	66	61	56	50	45	40	35	30	25
2050	2065	77	72	67	61	56	51	46	41	36	31	25
2065	2080	78	73	67	62	57	52	47	42	37	31	26
2080	2095	79	73	68	63	58	53	48	42	37	32	27
2095	2110	79	74	69	64	59	54	48	43	38	33	28
2110	2125	80	75	70	65	60	54	49	44	39	34	29
2125	2140	81	76	71	65	60	55	50	45	40	35	29
2140	2155	82	77	71	66	61	56	51	46	41	35	30
2155	2170	83	77	72	67	62	57	52	47	41	36	31
2170	2185	83	78	73	68	63	58	52	47	42	37	32
2185	2200	84	79	74	69	64	58	53	48	43	38	33
2200	2215	85	80	75	69	64	59	54	49	44	39	33
2215	2230	86	81	75	70	65	60	55	50	45	39	34
2230	2245	87	81	76	71	66	61	56	51	45	40	35
2245	2260	87	82	77	72	67	62	56	51	46	41	36
2260	2275	88	83	78	73	68	62	57	52	47	42	37
2275	2290	89	84	79	74	68	63	58	53	48	43	37
2290	2305	90	85	79	74	69	64	59	54	49	43	38
2305	2320	91	85	80	75	70	65	60	55	49	44	39
2320	2335	91	86	81	76	71	66	60	55	50	45	40
2335	2350	92	87	82	77	72	66	61	56	51	46	41
2350	2365	93	88	83	78	72	67	62	57	52	47	42
2365	2380	94	89	83	78	73	68	63	58	53	47	42
2380	2395	95	89	84	79	74	69	64	59	53	48	43
2395	2410	95	90	85	80	75	70	64	59	54	49	44

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 -												
2410	2425	96	91	86	81	76	70	65	60	55	50	45
2425	2440	97	92	87	82	76	71	66	61	56	51	46
2440	2455	98	93	87	82	77	72	67	62	57	51	46
2455	2470	99	93	88	83	78	73	68	63	57	52	47
2470	2485	99	94	89	84	79	74	69	63	58	53	48
2485	2500	100	95	90	85	80	74	69	64	59	54	49
2500	2515	101	96	91	86	80	75	70	65	60	55	50
2515	2530	102	97	91	86	81	76	71	66	61	55	50
2530	2545	103	97	92	87	82	77	72	67	61	56	51
2545	2560	103	98	93	88	83	78	73	67	62	57	52
2560	2575	104	99	94	89	84	78	73	68	63	58	53
2575	2590	105	100	95	90	84	79	74	69	64	59	54
2590	2605	106	101	95	90	85	80	75	70	65	59	54
2605	2620	107	101	96	91	86	81	76	71	65	60	55
2620	2635	107	102	97	92	87	82	77	71	66	61	56
2635	2650	108	103	98	93	88	82	77	72	67	62	57
2650	2665	109	104	99	94	88	83	78	73	68	63	58
2665	2680	110	105	100	94	89	84	79	74	69	64	58
2680	2695	111	105	100	95	90	85	80	75	69	64	59
2695	2710	111	106	101	96	91	86	81	75	70	65	60
2710	2725	112	107	102	97	92	86	81	76	71	66	61
2725	2740	113	108	103	98	92	87	82	77	72	67	62
2740	2755	114	109	104	98	93	88	83	78	73	68	62
2755	2770	115	109	104	99	94	89	84	79	73	68	63
2770	2785	115	110	105	100	95	90	85	79	74	69	64
2785	2800	116	111	106	101	96	90	85	80	75	70	65
2800	2815	117	112	107	102	96	91	86	81	76	71	66
2815	2830	118	113	108	102	97	92	87	82	77	72	66
2830	2845	119	113	108	103	98	93	88	83	77	72	67
2845	2860	119	114	109	104	99	94	89	83	78	73	68
2860	2875	120	115	110	105	100	95	89	84	79	74	69
2875	2890	121	116	111	106	100	95	90	85	80	75	70
2890	2905	122	117	112	106	101	96	91	86	81	76	70
2905	2920	123	117	112	107	102	97	92	87	81	76	71
2920	2935	123	118	113	108	103	98	93	87	82	77	72
2935	2950	124	119	114	109	104	99	93	88	83	78	73
2950	2965	125	120	115	110	104	99	94	89	84	79	74
2965	2980	126	121	116	110	105	100	95	90	85	80	74
2980	2995	127	122	116	111	106	101	96	91	85	80	75
2995	3010	127	122	117	112	107	102	97	91	86	81	76
3010	3025	128	123	118	113	108	103	97	92	87	82	77
3025	3040	129	124	119	114	108	103	98	93	88	83	78
3040	3055	130	125	120	114	109	104	99	94	89	84	78
3055	3070	131	126	120	115	110	105	100	95	90	84	79
3070	3085	131	126	121	116	111	106	101	95	90	85	80
3085	3100	132	127	122	117	112	107	101	96	91	86	81
3100	3115	133	128	123	118	112	107	102	97	92	87	82
3115	3130	134	129	124	118	113	108	103	98	93	88	82
3130	3145	135	130	124	119	114	109	104	99	94	88	83
3145	3160	135	130	125	120	115	110	105	99	94	89	84
3160	3175	136	131	126	121	116	111	105	100	95	90	85
3175	3190	137	132	127	122	117	111	106	101	96	91	86
3190	3205	138	133	128	122	117	112	107	102	97	92	86
3205	3220	139	134	128	123	118	113	108	103	98	92	87
3220	3235	139	134	129	124	119	114	109	103	98	93	88
3235	3250	140	135	130	125	120	115	109	104	99	94	89
3250	3265	141	136	131	126	121	115	110	105	100	95	90
3265	3280	142	137	132	126	121	116	111	106	101	96	90
3280	3295	143	138	132	127	122	117	112	107	102	96	91
3295	3310	144	138	133	128	123	118	113	107	102	97	92

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 -										
3310	3325	144	139	134	129	124	119	113	108	103	98	93
3325	3340	145	140	135	130	125	119	114	109	104	99	94
3340	3355	146	141	136	130	125	120	115	110	105	100	94
3355	3370	147	142	136	131	126	121	116	111	106	100	95
3370	3385	148	142	137	132	127	122	117	112	106	101	96
3385	3400	148	143	138	133	128	123	117	112	107	102	97
3400	3415	149	144	139	134	129	123	118	113	108	103	98
3415	3430	150	145	140	134	129	124	119	114	109	104	98
3430	3445	151	146	140	135	130	125	120	115	110	104	99
3445	3460	152	146	141	136	131	126	121	116	110	105	100
3460	3475	152	147	142	137	132	127	121	116	111	106	101
3475	3490	153	148	143	138	133	127	122	117	112	107	102
3490	3505	154	149	144	139	133	128	123	118	113	108	102
3505	3520	155	150	144	139	134	129	124	119	114	108	103
3520	3535	156	150	145	140	135	130	125	120	114	109	104
3535	3550	156	151	146	141	136	131	125	120	115	110	105
3550	3565	157	152	147	142	137	131	126	121	116	111	106
3565	3580	158	153	148	143	137	132	127	122	117	112	107
3580	3595	159	154	148	143	138	133	128	123	118	112	107
3595	3610	160	154	149	144	139	134	129	124	118	113	108
3610	3625	160	155	150	145	140	135	129	124	119	114	109
3625	3640	161	156	151	146	141	135	130	125	120	115	110
3640	3655	162	157	152	147	141	136	131	126	121	116	111
3655	3670	163	158	152	147	142	137	132	127	122	116	111
3670	3685	164	158	153	148	143	138	133	128	122	117	112
3685	3700	164	159	154	149	144	139	134	128	123	118	113
3700	3715	165	160	155	150	145	139	134	129	124	119	114
3715	3730	166	161	156	151	145	140	135	130	125	120	115
3730	3745	167	162	156	151	146	141	136	131	126	120	115
3745	3760	168	162	157	152	147	142	137	132	126	121	116
3760	3775	168	163	158	153	148	143	138	132	127	122	117
3775	3790	169	164	159	154	149	143	138	133	128	123	118
3790	3805	170	165	160	155	149	144	139	134	129	124	119
3805	3820	171	166	161	155	150	145	140	135	130	124	119
3820	3835	172	166	161	156	151	146	141	136	130	125	120
3835	3850	172	167	162	157	152	147	142	136	131	126	121
3850	3865	173	168	163	158	153	147	142	137	132	127	122
3865	3880	174	169	164	159	153	148	143	138	133	128	123
3880	3895	175	170	165	159	154	149	144	139	134	129	123
3895	3910	176	170	165	160	155	150	145	140	134	129	124
3910	3925	176	171	166	161	156	151	146	140	135	130	125
3925	3940	177	172	167	162	157	151	146	141	136	131	126
3940	3955	178	173	168	163	157	152	147	142	137	132	127
3955	3970	179	174	169	163	158	153	148	143	138	133	127
3970	3985	180	174	169	164	159	154	149	144	138	133	128
3985	4000	180	175	170	165	160	155	150	144	139	134	129
4000	4015	181	176	171	166	161	155	150	145	140	135	130
4015	4030	182	177	172	167	161	156	151	146	141	136	131
4030	4045	183	178	173	167	162	157	152	147	142	137	131
4045	4060	184	178	173	168	163	158	153	148	142	137	132
4060	4075	184	179	174	169	164	159	154	148	143	138	133
4075	4090	185	180	175	170	165	160	154	149	144	139	134
4090	4105	186	181	176	171	165	160	155	150	145	140	135
4105	4120	187	182	177	171	166	161	156	151	146	141	135
4120	4135	188	182	177	172	167	162	157	152	146	141	136
4135	4150	188	183	178	173	168	163	158	152	147	142	137
4150	4165	189	184	179	174	169	164	158	153	148	143	138
4165	4180	190	185	180	175	169	164	159	154	149	144	139
4180	4195	191	186	181	175	170	165	160	155	150	145	139
4195	4210	192	187	181	176	171	166	161	156	150	145	140

4210 and over use the percentage method beginning on page 15.

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	675	0	0	0	0	0	0	0	0	0	0	0
675	690	1	0	0	0	0	0	0	0	0	0	0
690	705	1	0	0	0	0	0	0	0	0	0	0
705	720	2	0	0	0	0	0	0	0	0	0	0
720	735	3	0	0	0	0	0	0	0	0	0	0
735	750	4	0	0	0	0	0	0	0	0	0	0
750	765	5	0	0	0	0	0	0	0	0	0	0
765	780	5	0	0	0	0	0	0	0	0	0	0
780	795	6	1	0	0	0	0	0	0	0	0	0
795	810	7	1	0	0	0	0	0	0	0	0	0
810	825	8	2	0	0	0	0	0	0	0	0	0
825	840	9	3	0	0	0	0	0	0	0	0	0
840	855	9	4	0	0	0	0	0	0	0	0	0
855	870	10	5	0	0	0	0	0	0	0	0	0
870	885	11	5	0	0	0	0	0	0	0	0	0
885	900	12	6	1	0	0	0	0	0	0	0	0
900	915	13	7	1	0	0	0	0	0	0	0	0
915	930	13	8	2	0	0	0	0	0	0	0	0
930	945	14	9	3	0	0	0	0	0	0	0	0
945	960	15	9	4	0	0	0	0	0	0	0	0
960	975	16	10	5	0	0	0	0	0	0	0	0
975	990	17	11	5	0	0	0	0	0	0	0	0
990	1005	17	12	6	1	0	0	0	0	0	0	0
1005	1020	18	13	7	2	0	0	0	0	0	0	0
1020	1035	19	13	8	2	0	0	0	0	0	0	0
1035	1050	20	14	9	3	0	0	0	0	0	0	0
1050	1065	21	15	9	4	0	0	0	0	0	0	0
1065	1080	21	16	10	5	0	0	0	0	0	0	0
1080	1095	22	17	11	6	0	0	0	0	0	0	0
1095	1110	23	17	12	6	1	0	0	0	0	0	0
1110	1125	24	18	13	7	2	0	0	0	0	0	0
1125	1140	25	19	13	8	2	0	0	0	0	0	0
1140	1155	25	20	14	9	3	0	0	0	0	0	0
1155	1170	26	21	15	10	4	0	0	0	0	0	0
1170	1185	27	21	16	10	5	0	0	0	0	0	0
1185	1200	28	22	17	11	6	0	0	0	0	0	0
1200	1215	29	23	18	12	6	1	0	0	0	0	0
1215	1230	29	24	18	13	7	2	0	0	0	0	0
1230	1245	30	25	19	14	8	2	0	0	0	0	0
1245	1260	31	25	20	14	9	3	0	0	0	0	0
1260	1275	32	26	21	15	10	4	0	0	0	0	0
1275	1290	33	27	22	16	10	5	0	0	0	0	0
1290	1305	33	28	22	17	11	6	0	0	0	0	0
1305	1320	34	29	23	18	12	6	1	0	0	0	0
1320	1335	35	30	24	18	13	7	2	0	0	0	0
1335	1350	36	30	25	19	14	8	2	0	0	0	0
1350	1365	37	31	26	20	14	9	3	0	0	0	0
1365	1380	37	32	26	21	15	10	4	0	0	0	0
1380	1395	38	33	27	22	16	10	5	0	0	0	0
1395	1410	39	34	28	22	17	11	6	0	0	0	0
1410	1425	40	34	29	23	18	12	6	1	0	0	0
1425	1440	41	35	30	24	18	13	7	2	0	0	0
1440	1455	41	36	30	25	19	14	8	2	0	0	0
1455	1470	42	37	31	26	20	14	9	3	0	0	0
1470	1485	43	38	32	26	21	15	10	4	0	0	0
1485	1500	44	38	33	27	22	16	10	5	0	0	0
1500	1515	45	39	34	28	22	17	11	6	0	0	0
1515	1530	46	40	34	29	23	18	12	6	1	0	0
1530	1545	46	41	35	30	24	18	13	7	2	0	0
1545	1560	47	42	36	30	25	19	14	8	3	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 -										
1560	1575	48	42	37	31	26	20	14	9	3	0	0
1575	1590	49	43	38	32	26	21	15	10	4	0	0
1590	1605	50	44	38	33	27	22	16	11	5	0	0
1605	1620	50	45	39	34	28	22	17	11	6	0	0
1620	1635	51	46	40	34	29	23	18	12	7	1	0
1635	1650	52	46	41	35	30	24	18	13	7	2	0
1650	1665	53	47	42	36	30	25	19	14	8	3	0
1665	1680	54	48	42	37	31	26	20	15	9	3	0
1680	1695	54	49	43	38	32	26	21	15	10	4	0
1695	1710	55	50	44	38	33	27	22	16	11	5	0
1710	1725	56	50	45	39	34	28	23	17	11	6	0
1725	1740	57	51	46	40	34	29	23	18	12	7	1
1740	1755	58	52	46	41	35	30	24	19	13	7	2
1755	1770	58	53	47	42	36	30	25	19	14	8	3
1770	1785	59	54	48	42	37	31	26	20	15	9	3
1785	1800	60	54	49	43	38	32	27	21	15	10	4
1800	1815	61	55	50	44	38	33	27	22	16	11	5
1815	1830	62	56	50	45	39	34	28	23	17	11	6
1830	1845	62	57	51	46	40	34	29	23	18	12	7
1845	1860	63	58	52	46	41	35	30	24	19	13	7
1860	1875	64	58	53	47	42	36	31	25	19	14	8
1875	1890	65	59	54	48	42	37	31	26	20	15	9
1890	1905	66	60	54	49	43	38	32	27	21	15	10
1905	1920	66	61	55	50	44	39	33	27	22	16	11
1920	1935	67	62	56	50	45	39	34	28	23	17	11
1935	1950	68	62	57	51	46	40	35	29	23	18	12
1950	1965	69	63	58	52	46	41	35	30	24	19	13
1965	1980	70	64	58	53	47	42	36	31	25	19	14
1980	1995	70	65	59	54	48	43	37	31	26	20	15
1995	2010	71	66	60	54	49	43	38	32	27	21	15
2010	2025	72	66	61	55	50	44	39	33	27	22	16
2025	2040	73	67	62	56	51	45	39	34	28	23	17
2040	2055	74	68	62	57	51	46	40	35	29	23	18
2055	2070	74	69	63	58	52	47	41	35	30	24	19
2070	2085	75	70	64	58	53	47	42	36	31	25	19
2085	2100	76	70	65	59	54	48	43	37	31	26	20
2100	2115	77	71	66	60	55	49	43	38	32	27	21
2115	2130	78	72	66	61	55	50	44	39	33	27	22
2130	2145	78	73	67	62	56	51	45	39	34	28	23
2145	2160	79	74	68	62	57	51	46	40	35	29	23
2160	2175	80	74	69	63	58	52	47	41	35	30	24
2175	2190	81	75	70	64	59	53	47	42	36	31	25
2190	2205	82	76	70	65	59	54	48	43	37	31	26
2205	2220	82	77	71	66	60	55	49	43	38	32	27
2220	2235	83	78	72	67	61	55	50	44	39	33	27
2235	2250	84	78	73	67	62	56	51	45	39	34	28
2250	2265	85	79	74	68	63	57	51	46	40	35	29
2265	2280	86	80	74	69	63	58	52	47	41	35	30
2280	2295	86	81	75	70	64	59	53	47	42	36	31
2295	2310	87	82	76	71	65	59	54	48	43	37	32
2310	2325	88	82	77	71	66	60	55	49	43	38	32
2325	2340	89	83	78	72	67	61	55	50	44	39	33
2340	2355	90	84	79	73	67	62	56	51	45	39	34
2355	2370	90	85	79	74	68	63	57	51	46	40	35
2370	2385	91	86	80	75	69	63	58	52	47	41	36
2385	2400	92	86	81	75	70	64	59	53	47	42	36
2400	2415	93	87	82	76	71	65	59	54	48	43	37
2415	2430	94	88	83	77	71	66	60	55	49	44	38
2430	2445	94	89	83	78	72	67	61	55	50	44	39
2445	2460	95	90	84	79	73	67	62	56	51	45	40

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 -												
2460	2475	96	90	85	79	74	68	63	57	51	46	40
2475	2490	97	91	86	80	75	69	63	58	52	47	41
2490	2505	98	92	87	81	75	70	64	59	53	48	42
2505	2520	98	93	87	82	76	71	65	59	54	48	43
2520	2535	99	94	88	83	77	71	66	60	55	49	44
2535	2550	100	95	89	83	78	72	67	61	55	50	44
2550	2565	101	95	90	84	79	73	67	62	56	51	45
2565	2580	102	96	91	85	79	74	68	63	57	52	46
2580	2595	102	97	91	86	80	75	69	63	58	52	47
2595	2610	103	98	92	87	81	75	70	64	59	53	48
2610	2625	104	99	93	87	82	76	71	65	60	54	48
2625	2640	105	99	94	88	83	77	71	66	60	55	49
2640	2655	106	100	95	89	83	78	72	67	61	56	50
2655	2670	106	101	95	90	84	79	73	67	62	56	51
2670	2685	107	102	96	91	85	79	74	68	63	57	52
2685	2700	108	103	97	91	86	80	75	69	64	58	52
2700	2715	109	103	98	92	87	81	75	70	64	59	53
2715	2730	110	104	99	93	87	82	76	71	65	60	54
2730	2745	111	105	99	94	88	83	77	72	66	60	55
2745	2760	111	106	100	95	89	83	78	72	67	61	56
2760	2775	112	107	101	95	90	84	79	73	68	62	56
2775	2790	113	107	102	96	91	85	79	74	68	63	57
2790	2805	114	108	103	97	91	86	80	75	69	64	58
2805	2820	115	109	103	98	92	87	81	76	70	64	59
2820	2835	115	110	104	99	93	87	82	76	71	65	60
2835	2850	116	111	105	99	94	88	83	77	72	66	60
2850	2865	117	111	106	100	95	89	83	78	72	67	61
2865	2880	118	112	107	101	95	90	84	79	73	68	62
2880	2895	119	113	107	102	96	91	85	80	74	68	63
2895	2910	119	114	108	103	97	91	86	80	75	69	64
2910	2925	120	115	109	103	98	92	87	81	76	70	64
2925	2940	121	115	110	104	99	93	88	82	76	71	65
2940	2955	122	116	111	105	99	94	88	83	77	72	66
2955	2970	123	117	111	106	100	95	89	84	78	72	67
2970	2985	123	118	112	107	101	95	90	84	79	73	68
2985	3000	124	119	113	107	102	96	91	85	80	74	68
3000	3015	125	119	114	108	103	97	92	86	80	75	69
3015	3030	126	120	115	109	103	98	92	87	81	76	70
3030	3045	127	121	115	110	104	99	93	88	82	76	71
3045	3060	127	122	116	111	105	99	94	88	83	77	72
3060	3075	128	123	117	111	106	100	95	89	84	78	72
3075	3090	129	123	118	112	107	101	96	90	84	79	73
3090	3105	130	124	119	113	107	102	96	91	85	80	74
3105	3120	131	125	119	114	108	103	97	92	86	80	75
3120	3135	131	126	120	115	109	104	98	92	87	81	76
3135	3150	132	127	121	115	110	104	99	93	88	82	76
3150	3165	133	127	122	116	111	105	100	94	88	83	77
3165	3180	134	128	123	117	111	106	100	95	89	84	78
3180	3195	135	129	123	118	112	107	101	96	90	84	79
3195	3210	135	130	124	119	113	108	102	96	91	85	80
3210	3225	136	131	125	119	114	108	103	97	92	86	80
3225	3240	137	131	126	120	115	109	104	98	92	87	81
3240	3255	138	132	127	121	116	110	104	99	93	88	82
3255	3270	139	133	127	122	116	111	105	100	94	88	83
3270	3285	139	134	128	123	117	112	106	100	95	89	84
3285	3300	140	135	129	123	118	112	107	101	96	90	84
3300	3315	141	135	130	124	119	113	108	102	96	91	85
3315	3330	142	136	131	125	120	114	108	103	97	92	86
3330	3345	143	137	131	126	120	115	109	104	98	92	87
3345	3360	143	138	132	127	121	116	110	104	99	93	88

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 -										
3360	3375	144	139	133	127	122	116	111	105	100	94	88
3375	3390	145	139	134	128	123	117	112	106	100	95	89
3390	3405	146	140	135	129	124	118	112	107	101	96	90
3405	3420	147	141	135	130	124	119	113	108	102	96	91
3420	3435	147	142	136	131	125	120	114	108	103	97	92
3435	3450	148	143	137	132	126	120	115	109	104	98	92
3450	3465	149	143	138	132	127	121	116	110	104	99	93
3465	3480	150	144	139	133	128	122	116	111	105	100	94
3480	3495	151	145	139	134	128	123	117	112	106	100	95
3495	3510	151	146	140	135	129	124	118	112	107	101	96
3510	3525	152	147	141	136	130	124	119	113	108	102	97
3525	3540	153	147	142	136	131	125	120	114	108	103	97
3540	3555	154	148	143	137	132	126	120	115	109	104	98
3555	3570	155	149	144	138	132	127	121	116	110	104	99
3570	3585	155	150	144	139	133	128	122	116	111	105	100
3585	3600	156	151	145	140	134	128	123	117	112	106	101
3600	3615	157	151	146	140	135	129	124	118	112	107	101
3615	3630	158	152	147	141	136	130	124	119	113	108	102
3630	3645	159	153	148	142	136	131	125	120	114	109	103
3645	3660	159	154	148	143	137	132	126	120	115	109	104
3660	3675	160	155	149	144	138	132	127	121	116	110	105
3675	3690	161	155	150	144	139	133	128	122	116	111	105
3690	3705	162	156	151	145	140	134	128	123	117	112	106
3705	3720	163	157	152	146	140	135	129	124	118	113	107
3720	3735	163	158	152	147	141	136	130	124	119	113	108
3735	3750	164	159	153	148	142	136	131	125	120	114	109
3750	3765	165	160	154	148	143	137	132	126	120	115	109
3765	3780	166	160	155	149	144	138	132	127	121	116	110
3780	3795	167	161	156	150	144	139	133	128	122	117	111
3795	3810	167	162	156	151	145	140	134	128	123	117	112
3810	3825	168	163	157	152	146	140	135	129	124	118	113
3825	3840	169	164	158	152	147	141	136	130	125	119	113
3840	3855	170	164	159	153	148	142	136	131	125	120	114
3855	3870	171	165	160	154	148	143	137	132	126	121	115
3870	3885	172	166	160	155	149	144	138	132	127	121	116
3885	3900	172	167	161	156	150	144	139	133	128	122	117
3900	3915	173	168	162	156	151	145	140	134	129	123	117
3915	3930	174	168	163	157	152	146	140	135	129	124	118
3930	3945	175	169	164	158	152	147	141	136	130	125	119
3945	3960	176	170	164	159	153	148	142	137	131	125	120
3960	3975	176	171	165	160	154	148	143	137	132	126	121
3975	3990	177	172	166	160	155	149	144	138	133	127	121
3990	4005	178	172	167	161	156	150	144	139	133	128	122
4005	4020	179	173	168	162	156	151	145	140	134	129	123
4020	4035	180	174	168	163	157	152	146	141	135	129	124
4035	4050	180	175	169	164	158	152	147	141	136	130	125
4050	4065	181	176	170	164	159	153	148	142	137	131	125
4065	4080	182	176	171	165	160	154	148	143	137	132	126
4080	4095	183	177	172	166	160	155	149	144	138	133	127
4095	4110	184	178	172	167	161	156	150	145	139	133	128
4110	4125	184	179	173	168	162	156	151	145	140	134	129
4125	4140	185	180	174	168	163	157	152	146	141	135	129
4140	4155	186	180	175	169	164	158	153	147	141	136	130
4155	4170	187	181	176	170	164	159	153	148	142	137	131
4170	4185	188	182	176	171	165	160	154	149	143	137	132
4185	4200	188	183	177	172	166	160	155	149	144	138	133
4200	4215	189	184	178	172	167	161	156	150	145	139	133
4215	4230	190	184	179	173	168	162	157	151	145	140	134
4230	4245	191	185	180	174	168	163	157	152	146	141	135
4245	4260	192	186	180	175	169	164	158	153	147	141	136

4260 and over use the percentage method beginning on page 15.

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	1345	0	0	0	0	0	0	0	0	0	0	0
1345	1365	1	0	0	0	0	0	0	0	0	0	0
1365	1385	2	0	0	0	0	0	0	0	0	0	0
1385	1405	3	0	0	0	0	0	0	0	0	0	0
1405	1425	4	0	0	0	0	0	0	0	0	0	0
1425	1445	5	0	0	0	0	0	0	0	0	0	0
1445	1465	6	0	0	0	0	0	0	0	0	0	0
1465	1485	7	0	0	0	0	0	0	0	0	0	0
1485	1505	8	0	0	0	0	0	0	0	0	0	0
1505	1525	9	0	0	0	0	0	0	0	0	0	0
1525	1545	10	0	0	0	0	0	0	0	0	0	0
1545	1565	11	0	0	0	0	0	0	0	0	0	0
1565	1585	12	1	0	0	0	0	0	0	0	0	0
1585	1605	13	2	0	0	0	0	0	0	0	0	0
1605	1625	15	3	0	0	0	0	0	0	0	0	0
1625	1645	16	4	0	0	0	0	0	0	0	0	0
1645	1665	17	6	0	0	0	0	0	0	0	0	0
1665	1685	18	7	0	0	0	0	0	0	0	0	0
1685	1705	19	8	0	0	0	0	0	0	0	0	0
1705	1725	20	9	0	0	0	0	0	0	0	0	0
1725	1745	21	10	0	0	0	0	0	0	0	0	0
1745	1765	22	11	0	0	0	0	0	0	0	0	0
1765	1785	23	12	1	0	0	0	0	0	0	0	0
1785	1805	24	13	2	0	0	0	0	0	0	0	0
1805	1825	25	14	3	0	0	0	0	0	0	0	0
1825	1845	26	15	4	0	0	0	0	0	0	0	0
1845	1865	27	16	5	0	0	0	0	0	0	0	0
1865	1885	28	17	6	0	0	0	0	0	0	0	0
1885	1905	29	18	7	0	0	0	0	0	0	0	0
1905	1925	31	19	8	0	0	0	0	0	0	0	0
1925	1945	32	20	9	0	0	0	0	0	0	0	0
1945	1965	33	22	10	0	0	0	0	0	0	0	0
1965	1985	34	23	11	0	0	0	0	0	0	0	0
1985	2005	35	24	13	1	0	0	0	0	0	0	0
2005	2025	36	25	14	2	0	0	0	0	0	0	0
2025	2045	37	26	15	4	0	0	0	0	0	0	0
2045	2065	38	27	16	5	0	0	0	0	0	0	0
2065	2085	39	28	17	6	0	0	0	0	0	0	0
2085	2105	40	29	18	7	0	0	0	0	0	0	0
2105	2125	41	30	19	8	0	0	0	0	0	0	0
2125	2145	42	31	20	9	0	0	0	0	0	0	0
2145	2165	43	32	21	10	0	0	0	0	0	0	0
2165	2185	44	33	22	11	0	0	0	0	0	0	0
2185	2205	46	34	23	12	1	0	0	0	0	0	0
2205	2225	47	35	24	13	2	0	0	0	0	0	0
2225	2245	48	37	25	14	3	0	0	0	0	0	0
2245	2265	49	38	26	15	4	0	0	0	0	0	0
2265	2285	50	39	28	16	5	0	0	0	0	0	0
2285	2305	51	40	29	17	6	0	0	0	0	0	0
2305	2325	52	41	30	19	7	0	0	0	0	0	0
2325	2345	53	42	31	20	8	0	0	0	0	0	0
2345	2365	54	43	32	21	10	0	0	0	0	0	0
2365	2385	55	44	33	22	11	0	0	0	0	0	0
2385	2405	56	45	34	23	12	1	0	0	0	0	0
2405	2425	57	46	35	24	13	2	0	0	0	0	0
2425	2445	58	47	36	25	14	3	0	0	0	0	0
2445	2465	59	48	37	26	15	4	0	0	0	0	0
2465	2485	61	49	38	27	16	5	0	0	0	0	0
2485	2505	62	50	39	28	17	6	0	0	0	0	0
2505	2525	63	52	40	29	18	7	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 -										
2525	2545	64	53	41	30	19	8	0	0	0	0	0
2545	2565	65	54	43	31	20	9	0	0	0	0	0
2565	2585	66	55	44	32	21	10	0	0	0	0	0
2585	2605	67	56	45	34	22	11	0	0	0	0	0
2605	2625	68	57	46	35	23	12	1	0	0	0	0
2625	2645	69	58	47	36	24	13	2	0	0	0	0
2645	2665	70	59	48	37	26	14	3	0	0	0	0
2665	2685	71	60	49	38	27	15	4	0	0	0	0
2685	2705	72	61	50	39	28	17	5	0	0	0	0
2705	2725	73	62	51	40	29	18	6	0	0	0	0
2725	2745	74	63	52	41	30	19	8	0	0	0	0
2745	2765	76	64	53	42	31	20	9	0	0	0	0
2765	2785	77	65	54	43	32	21	10	0	0	0	0
2785	2805	78	66	55	44	33	22	11	0	0	0	0
2805	2825	79	68	56	45	34	23	12	1	0	0	0
2825	2845	80	69	57	46	35	24	13	2	0	0	0
2845	2865	81	70	59	47	36	25	14	3	0	0	0
2865	2885	82	71	60	48	37	26	15	4	0	0	0
2885	2905	83	72	61	50	38	27	16	5	0	0	0
2905	2925	84	73	62	51	39	28	17	6	0	0	0
2925	2945	85	74	63	52	41	29	18	7	0	0	0
2945	2965	86	75	64	53	42	30	19	8	0	0	0
2965	2985	87	76	65	54	43	32	20	9	0	0	0
2985	3005	88	77	66	55	44	33	21	10	0	0	0
3005	3025	89	78	67	56	45	34	23	11	0	0	0
3025	3045	90	79	68	57	46	35	24	12	1	0	0
3045	3065	92	80	69	58	47	36	25	14	2	0	0
3065	3085	93	81	70	59	48	37	26	15	3	0	0
3085	3105	94	83	71	60	49	38	27	16	5	0	0
3105	3125	95	84	72	61	50	39	28	17	6	0	0
3125	3145	96	85	74	62	51	40	29	18	7	0	0
3145	3165	97	86	75	63	52	41	30	19	8	0	0
3165	3185	98	87	76	65	53	42	31	20	9	0	0
3185	3205	99	88	77	66	54	43	32	21	10	0	0
3205	3225	100	89	78	67	56	44	33	22	11	0	0
3225	3245	101	90	79	68	57	45	34	23	12	1	0
3245	3265	102	91	80	69	58	47	35	24	13	2	0
3265	3285	103	92	81	70	59	48	36	25	14	3	0
3285	3305	104	93	82	71	60	49	38	26	15	4	0
3305	3325	105	94	83	72	61	50	39	27	16	5	0
3325	3345	107	95	84	73	62	51	40	29	17	6	0
3345	3365	108	96	85	74	63	52	41	30	18	7	0
3365	3385	109	98	86	75	64	53	42	31	20	8	0
3385	3405	110	99	87	76	65	54	43	32	21	9	0
3405	3425	111	100	89	77	66	55	44	33	22	10	0
3425	3445	112	101	90	78	67	56	45	34	23	12	0
3445	3465	113	102	91	80	68	57	46	35	24	13	1
3465	3485	114	103	92	81	69	58	47	36	25	14	3
3485	3505	115	104	93	82	71	59	48	37	26	15	4
3505	3525	116	105	94	83	72	60	49	38	27	16	5
3525	3545	117	106	95	84	73	62	50	39	28	17	6
3545	3565	118	107	96	85	74	63	51	40	29	18	7
3565	3585	119	108	97	86	75	64	52	41	30	19	8
3585	3605	120	109	98	87	76	65	54	42	31	20	9
3605	3625	122	110	99	88	77	66	55	43	32	21	10
3625	3645	123	111	100	89	78	67	56	45	33	22	11
3645	3665	124	113	101	90	79	68	57	46	34	23	12
3665	3685	125	114	102	91	80	69	58	47	36	24	13
3685	3705	126	115	104	92	81	70	59	48	37	25	14
3705	3725	127	116	105	93	82	71	60	49	38	27	15

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 -										
3725	3745	128	117	106	94	83	72	61	50	39	28	16
3745	3765	129	118	107	96	84	73	62	51	40	29	18
3765	3785	130	119	108	97	85	74	63	52	41	30	19
3785	3805	131	120	109	98	87	75	64	53	42	31	20
3805	3825	132	121	110	99	88	76	65	54	43	32	21
3825	3845	133	122	111	100	89	78	66	55	44	33	22
3845	3865	134	123	112	101	90	79	67	56	45	34	23
3865	3885	135	124	113	102	91	80	69	57	46	35	24
3885	3905	136	125	114	103	92	81	70	58	47	36	25
3905	3925	138	126	115	104	93	82	71	60	48	37	26
3925	3945	139	127	116	105	94	83	72	61	49	38	27
3945	3965	140	129	117	106	95	84	73	62	51	39	28
3965	3985	141	130	118	107	96	85	74	63	52	40	29
3985	4005	142	131	120	108	97	86	75	64	53	42	30
4005	4025	143	132	121	109	98	87	76	65	54	43	31
4025	4045	144	133	122	111	99	88	77	66	55	44	33
4045	4065	145	134	123	112	100	89	78	67	56	45	34
4065	4085	146	135	124	113	102	90	79	68	57	46	35
4085	4105	147	136	125	114	103	91	80	69	58	47	36
4105	4125	148	137	126	115	104	93	81	70	59	48	37
4125	4145	149	138	127	116	105	94	82	71	60	49	38
4145	4165	150	139	128	117	106	95	84	72	61	50	39
4165	4185	151	140	129	118	107	96	85	73	62	51	40
4185	4205	153	141	130	119	108	97	86	75	63	52	41
4205	4225	154	142	131	120	109	98	87	76	64	53	42
4225	4245	155	144	132	121	110	99	88	77	66	54	43
4245	4265	156	145	133	122	111	100	89	78	67	55	44
4265	4285	157	146	135	123	112	101	90	79	68	57	45
4285	4305	158	147	136	124	113	102	91	80	69	58	46
4305	4325	159	148	137	126	114	103	92	81	70	59	48
4325	4345	160	149	138	127	115	104	93	82	71	60	49
4345	4365	161	150	139	128	117	105	94	83	72	61	50
4365	4385	162	151	140	129	118	106	95	84	73	62	51
4385	4405	163	152	141	130	119	108	96	85	74	63	52
4405	4425	164	153	142	131	120	109	97	86	75	64	53
4425	4445	165	154	143	132	121	110	99	87	76	65	54
4445	4465	166	155	144	133	122	111	100	88	77	66	55
4465	4485	168	156	145	134	123	112	101	90	78	67	56
4485	4505	169	157	146	135	124	113	102	91	79	68	57
4505	4525	170	159	147	136	125	114	103	92	80	69	58
4525	4545	171	160	148	137	126	115	104	93	82	70	59
4545	4565	172	161	150	138	127	116	105	94	83	71	60
4565	4585	173	162	151	139	128	117	106	95	84	73	61
4585	4605	174	163	152	141	129	118	107	96	85	74	62
4605	4625	175	164	153	142	130	119	108	97	86	75	64
4625	4645	176	165	154	143	131	120	109	98	87	76	65
4645	4665	177	166	155	144	133	121	110	99	88	77	66
4665	4685	178	167	156	145	134	122	111	100	89	78	67
4685	4705	179	168	157	146	135	124	112	101	90	79	68
4705	4725	180	169	158	147	136	125	113	102	91	80	69
4725	4745	181	170	159	148	137	126	115	103	92	81	70
4745	4765	183	171	160	149	138	127	116	104	93	82	71
4765	4785	184	172	161	150	139	128	117	106	94	83	72
4785	4805	185	173	162	151	140	129	118	107	95	84	73
4805	4825	186	175	163	152	141	130	119	108	97	85	74
4825	4845	187	176	164	153	142	131	120	109	98	86	75
4845	4865	188	177	166	154	143	132	121	110	99	88	76
4865	4885	189	178	167	155	144	133	122	111	100	89	77
4885	4905	190	179	168	157	145	134	123	112	101	90	79
4905	4925	191	180	169	158	146	135	124	113	102	91	80

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 -										
4925	4945	192	181	170	159	148	136	125	114	103	92	81
4945	4965	193	182	171	160	149	137	126	115	104	93	82
4965	4985	194	183	172	161	150	139	127	116	105	94	83
4985	5005	195	184	173	162	151	140	128	117	106	95	84
5005	5025	196	185	174	163	152	141	130	118	107	96	85
5025	5045	197	186	175	164	153	142	131	119	108	97	86
5045	5065	199	187	176	165	154	143	132	121	109	98	87
5065	5085	200	188	177	166	155	144	133	122	110	99	88
5085	5105	201	190	178	167	156	145	134	123	112	100	89
5105	5125	202	191	179	168	157	146	135	124	113	101	90
5125	5145	203	192	181	169	158	147	136	125	114	103	91
5145	5165	204	193	182	170	159	148	137	126	115	104	92
5165	5185	205	194	183	172	160	149	138	127	116	105	94
5185	5205	206	195	184	173	161	150	139	128	117	106	95
5205	5225	207	196	185	174	163	151	140	129	118	107	96
5225	5245	208	197	186	175	164	152	141	130	119	108	97
5245	5265	209	198	187	176	165	154	142	131	120	109	98
5265	5285	210	199	188	177	166	155	143	132	121	110	99
5285	5305	211	200	189	178	167	156	145	133	122	111	100
5305	5325	212	201	190	179	168	157	146	134	123	112	101
5325	5345	214	202	191	180	169	158	147	136	124	113	102
5345	5365	215	203	192	181	170	159	148	137	125	114	103
5365	5385	216	205	193	182	171	160	149	138	127	115	104
5385	5405	217	206	194	183	172	161	150	139	128	116	105
5405	5425	218	207	196	184	173	162	151	140	129	117	106
5425	5445	219	208	197	185	174	163	152	141	130	119	107
5445	5465	220	209	198	187	175	164	153	142	131	120	108
5465	5485	221	210	199	188	176	165	154	143	132	121	110
5485	5505	222	211	200	189	178	166	155	144	133	122	111
5505	5525	223	212	201	190	179	167	156	145	134	123	112
5525	5545	224	213	202	191	180	169	157	146	135	124	113
5545	5565	225	214	203	192	181	170	158	147	136	125	114
5565	5585	226	215	204	193	182	171	159	148	137	126	115
5585	5605	227	216	205	194	183	172	161	149	138	127	116
5605	5625	229	217	206	195	184	173	162	150	139	128	117
5625	5645	230	218	207	196	185	174	163	152	140	129	118
5645	5665	231	220	208	197	186	175	164	153	141	130	119
5665	5685	232	221	209	198	187	176	165	154	143	131	120
5685	5705	233	222	211	199	188	177	166	155	144	132	121
5705	5725	234	223	212	200	189	178	167	156	145	134	122
5725	5745	235	224	213	201	190	179	168	157	146	135	123
5745	5765	236	225	214	203	191	180	169	158	147	136	125
5765	5785	237	226	215	204	192	181	170	159	148	137	126
5785	5805	238	227	216	205	194	182	171	160	149	138	127
5805	5825	239	228	217	206	195	183	172	161	150	139	128
5825	5845	240	229	218	207	196	185	173	162	151	140	129
5845	5865	241	230	219	208	197	186	174	163	152	141	130
5865	5885	242	231	220	209	198	187	176	164	153	142	131
5885	5905	243	232	221	210	199	188	177	165	154	143	132
5905	5925	245	233	222	211	200	189	178	167	155	144	133
5925	5945	246	234	223	212	201	190	179	168	156	145	134
5945	5965	247	236	224	213	202	191	180	169	158	146	135
5965	5985	248	237	225	214	203	192	181	170	159	147	136
5985	6005	249	238	227	215	204	193	182	171	160	149	137
6005	6025	250	239	228	216	205	194	183	172	161	150	138
6025	6045	251	240	229	218	206	195	184	173	162	151	140
6045	6065	252	241	230	219	207	196	185	174	163	152	141
6065	6085	253	242	231	220	209	197	186	175	164	153	142
6085	6105	254	243	232	221	210	198	187	176	165	154	143
6105	6125	255	244	233	222	211	200	188	177	166	155	144

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 -										
6125	6145	256	245	234	223	212	201	189	178	167	156	145
6145	6165	257	246	235	224	213	202	191	179	168	157	146
6165	6185	258	247	236	225	214	203	192	180	169	158	147
6185	6205	260	248	237	226	215	204	193	182	170	159	148
6205	6225	261	249	238	227	216	205	194	183	171	160	149
6225	6245	262	251	239	228	217	206	195	184	173	161	150
6245	6265	263	252	240	229	218	207	196	185	174	162	151
6265	6285	264	253	242	230	219	208	197	186	175	164	152
6285	6305	265	254	243	231	220	209	198	187	176	165	153
6305	6325	266	255	244	233	221	210	199	188	177	166	155
6325	6345	267	256	245	234	222	211	200	189	178	167	156
6345	6365	268	257	246	235	224	212	201	190	179	168	157
6365	6385	269	258	247	236	225	213	202	191	180	169	158
6385	6405	270	259	248	237	226	215	203	192	181	170	159
6405	6425	271	260	249	238	227	216	204	193	182	171	160
6425	6445	272	261	250	239	228	217	206	194	183	172	161
6445	6465	273	262	251	240	229	218	207	195	184	173	162
6465	6485	275	263	252	241	230	219	208	197	185	174	163
6485	6505	276	264	253	242	231	220	209	198	186	175	164
6505	6525	277	266	254	243	232	221	210	199	187	176	165
6525	6545	278	267	255	244	233	222	211	200	189	177	166
6545	6565	279	268	257	245	234	223	212	201	190	178	167
6565	6585	280	269	258	246	235	224	213	202	191	180	168
6585	6605	281	270	259	248	236	225	214	203	192	181	169
6605	6625	282	271	260	249	237	226	215	204	193	182	171
6625	6645	283	272	261	250	238	227	216	205	194	183	172
6645	6665	284	273	262	251	240	228	217	206	195	184	173
6665	6685	285	274	263	252	241	229	218	207	196	185	174
6685	6705	286	275	264	253	242	231	219	208	197	186	175
6705	6725	287	276	265	254	243	232	220	209	198	187	176
6725	6745	288	277	266	255	244	233	222	210	199	188	177
6745	6765	290	278	267	256	245	234	223	211	200	189	178
6765	6785	291	279	268	257	246	235	224	213	201	190	179
6785	6805	292	280	269	258	247	236	225	214	202	191	180
6805	6825	293	282	270	259	248	237	226	215	204	192	181
6825	6845	294	283	271	260	249	238	227	216	205	193	182
6845	6865	295	284	273	261	250	239	228	217	206	195	183
6865	6885	296	285	274	262	251	240	229	218	207	196	184
6885	6905	297	286	275	264	252	241	230	219	208	197	186
6905	6925	298	287	276	265	253	242	231	220	209	198	187
6925	6945	299	288	277	266	255	243	232	221	210	199	188
6945	6965	300	289	278	267	256	244	233	222	211	200	189
6965	6985	301	290	279	268	257	246	234	223	212	201	190
6985	7005	302	291	280	269	258	247	235	224	213	202	191
7005	7025	303	292	281	270	259	248	237	225	214	203	192
7025	7045	304	293	282	271	260	249	238	226	215	204	193
7045	7065	306	294	283	272	261	250	239	228	216	205	194
7065	7085	307	295	284	273	262	251	240	229	217	206	195
7085	7105	308	297	285	274	263	252	241	230	219	207	196
7105	7125	309	298	286	275	264	253	242	231	220	208	197
7125	7145	310	299	288	276	265	254	243	232	221	210	198
7145	7165	311	300	289	277	266	255	244	233	222	211	199
7165	7185	312	301	290	279	267	256	245	234	223	212	201
7185	7205	313	302	291	280	268	257	246	235	224	213	202
7205	7225	314	303	292	281	270	258	247	236	225	214	203
7225	7245	315	304	293	282	271	259	248	237	226	215	204
7245	7265	316	305	294	283	272	261	249	238	227	216	205
7265	7285	317	306	295	284	273	262	250	239	228	217	206
7285	7305	318	307	296	285	274	263	252	240	229	218	207
7305	7325	319	308	297	286	275	264	253	241	230	219	208

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 -										
7325	7345	321	309	298	287	276	265	254	243	231	220	209
7345	7365	322	310	299	288	277	266	255	244	232	221	210
7365	7385	323	312	300	289	278	267	256	245	234	222	211
7385	7405	324	313	301	290	279	268	257	246	235	223	212
7405	7425	325	314	303	291	280	269	258	247	236	224	213
7425	7445	326	315	304	292	281	270	259	248	237	226	214
7445	7465	327	316	305	294	282	271	260	249	238	227	215
7465	7485	328	317	306	295	283	272	261	250	239	228	217
7485	7505	329	318	307	296	285	273	262	251	240	229	218
7505	7525	330	319	308	297	286	274	263	252	241	230	219
7525	7545	331	320	309	298	287	276	264	253	242	231	220
7545	7565	332	321	310	299	288	277	265	254	243	232	221
7565	7585	333	322	311	300	289	278	266	255	244	233	222
7585	7605	334	323	312	301	290	279	268	256	245	234	223
7605	7625	336	324	313	302	291	280	269	257	246	235	224
7625	7645	337	325	314	303	292	281	270	259	247	236	225
7645	7665	338	327	315	304	293	282	271	260	248	237	226
7665	7685	339	328	316	305	294	283	272	261	250	238	227
7685	7705	340	329	318	306	295	284	273	262	251	239	228
7705	7725	341	330	319	307	296	285	274	263	252	241	229
7725	7745	342	331	320	308	297	286	275	264	253	242	230
7745	7765	343	332	321	310	298	287	276	265	254	243	232
7765	7785	344	333	322	311	299	288	277	266	255	244	233
7785	7805	345	334	323	312	301	289	278	267	256	245	234
7805	7825	346	335	324	313	302	290	279	268	257	246	235
7825	7845	347	336	325	314	303	292	280	269	258	247	236
7845	7865	348	337	326	315	304	293	281	270	259	248	237
7865	7885	349	338	327	316	305	294	283	271	260	249	238
7885	7905	350	339	328	317	306	295	284	272	261	250	239
7905	7925	352	340	329	318	307	296	285	274	262	251	240
7925	7945	353	341	330	319	308	297	286	275	263	252	241
7945	7965	354	343	331	320	309	298	287	276	265	253	242
7965	7985	355	344	332	321	310	299	288	277	266	254	243
7985	8005	356	345	334	322	311	300	289	278	267	256	244
8005	8025	357	346	335	323	312	301	290	279	268	257	245
8025	8045	358	347	336	325	313	302	291	280	269	258	247
8045	8065	359	348	337	326	314	303	292	281	270	259	248
8065	8085	360	349	338	327	316	304	293	282	271	260	249
8085	8105	361	350	339	328	317	305	294	283	272	261	250
8105	8125	362	351	340	329	318	307	295	284	273	262	251
8125	8145	363	352	341	330	319	308	296	285	274	263	252
8145	8165	364	353	342	331	320	309	298	286	275	264	253
8165	8185	365	354	343	332	321	310	299	287	276	265	254
8185	8205	367	355	344	333	322	311	300	289	277	266	255
8205	8225	368	356	345	334	323	312	301	290	278	267	256
8225	8245	369	358	346	335	324	313	302	291	280	268	257
8245	8265	370	359	347	336	325	314	303	292	281	269	258
8265	8285	371	360	349	337	326	315	304	293	282	271	259
8285	8305	372	361	350	338	327	316	305	294	283	272	260
8305	8325	373	362	351	340	328	317	306	295	284	273	262
8325	8345	374	363	352	341	329	318	307	296	285	274	263
8345	8365	375	364	353	342	331	319	308	297	286	275	264
8365	8385	376	365	354	343	332	320	309	298	287	276	265
8385	8405	377	366	355	344	333	322	310	299	288	277	266
8405	8425	378	367	356	345	334	323	311	300	289	278	267
8425	8445	379	368	357	346	335	324	313	301	290	279	268
8445	8465	380	369	358	347	336	325	314	302	291	280	269
8465	8485	382	370	359	348	337	326	315	304	292	281	270
8485	8505	383	371	360	349	338	327	316	305	293	282	271
8505	8525	384	373	361	350	339	328	317	306	294	283	272

8525 and over use the percentage method beginning on page 15.



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. 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 Update 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.

Access the Department's website, 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