

# 2009 Minnesota Withholding Tax Tables

Use the tables on the following pages to determine how much to withhold from your employees' paychecks.

If you make payments such as overtime, commissions, bonuses or other supplemental payments to your employees in addition to their wages, read the section on page 8 before you calculate the withholding.

Also read "Backup withholding" on page 8 to see if it applies to any payments you make to people who perform work for you.

There are separate tables for employees paid:

- every day
- once a week
- every two weeks
- twice a month
- once a month

For each type of payroll period, there is one table for single employees and one table for married employees. Use the table that matches each employee's marital status and payroll-period type.

If you use a computer to determine how much to withhold, see page 38 for the formula to set up your program.

# Single employees paid every day

Revised January 1, 2009

If the employee's wages are at least but less than		Number of withholding allowances											
		0	1	2	3	4	5	6	7	8	9	10 or more	
		The amount to withhold (in whole dollars)											
0	24	0	0	0	0	0	0	0	0	0	0	0	0
24	28	1	1	0	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0	0
32	36	2	1	0	0	0	0	0	0	0	0	0	0
36	40	2	1	1	0	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0	0
44	48	2	2	1	1	0	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0	0
56	60	3	2	2	1	1	0	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0	0
64	68	3	3	2	2	1	1	0	0	0	0	0	0
68	72	3	3	2	2	1	1	0	0	0	0	0	0
72	76	4	3	3	2	1	1	0	0	0	0	0	0
76	80	4	3	3	2	2	1	1	0	0	0	0	0
80	84	4	4	3	2	2	1	1	0	0	0	0	0
84	88	5	4	3	3	2	2	1	0	0	0	0	0
88	92	5	4	3	3	2	2	1	1	0	0	0	0
92	96	5	4	4	3	3	2	1	1	0	0	0	0
96	100	5	5	4	3	3	2	2	1	1	0	0	0
100	104	6	5	4	4	3	2	2	1	1	0	0	0
104	108	6	5	5	4	3	3	2	2	1	0	0	0
108	112	6	6	5	4	3	3	2	2	1	1	0	0
112	116	7	6	5	4	4	3	3	2	1	1	0	0
116	120	7	6	5	5	4	3	3	2	2	1	1	1
120	124	7	6	6	5	4	4	3	2	2	1	1	1
124	128	7	7	6	5	5	4	3	3	2	2	1	1
128	132	8	7	6	6	5	4	3	3	2	2	1	1
132	136	8	7	7	6	5	4	4	3	3	2	1	1
136	140	8	8	7	6	5	5	4	3	3	2	2	2
140	144	9	8	7	6	6	5	4	4	3	2	2	2
144	148	9	8	7	7	6	5	5	4	3	3	2	2
148	152	9	8	8	7	6	6	5	4	3	3	2	2
152	156	9	9	8	7	7	6	5	4	4	3	3	3
156	160	10	9	8	8	7	6	5	5	4	3	3	3
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)</b>											
160	213	10	9	8	8	7	6	6	5	4	3	3	3
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$213 PLUS (round total to the nearest whole dollar)</b>											
213 and over		14	13	12	11	11	10	9	9	8	7	6	6

# Married employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	32	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0
40	44	1	1	0	0	0	0	0	0	0	0	0
44	48	1	1	0	0	0	0	0	0	0	0	0
48	52	2	1	0	0	0	0	0	0	0	0	0
52	56	2	1	1	0	0	0	0	0	0	0	0
56	60	2	1	1	0	0	0	0	0	0	0	0
60	64	2	2	1	1	0	0	0	0	0	0	0
64	68	2	2	1	1	0	0	0	0	0	0	0
68	72	3	2	2	1	0	0	0	0	0	0	0
72	76	3	2	2	1	1	0	0	0	0	0	0
76	80	3	2	2	1	1	0	0	0	0	0	0
80	84	3	3	2	2	1	1	0	0	0	0	0
84	88	3	3	2	2	1	1	0	0	0	0	0
88	92	4	3	3	2	1	1	0	0	0	0	0
92	96	4	3	3	2	2	1	1	0	0	0	0
96	100	4	4	3	2	2	1	1	0	0	0	0
100	104	4	4	3	3	2	2	1	1	0	0	0
104	108	5	4	3	3	2	2	1	1	0	0	0
108	112	5	4	4	3	3	2	1	1	0	0	0
112	116	5	4	4	3	3	2	2	1	1	0	0
116	120	5	5	4	4	3	2	2	1	1	0	0
120	124	6	5	4	4	3	3	2	2	1	0	0
124	128	6	5	5	4	3	3	2	2	1	1	0
128	132	6	5	5	4	4	3	3	2	1	1	0
132	136	6	6	5	4	4	3	3	2	2	1	1
136	140	7	6	5	5	4	4	3	2	2	1	1
140	144	7	6	5	5	4	4	3	3	2	2	1
144	148	7	6	6	5	4	4	3	3	2	2	1
148	152	7	7	6	5	5	4	4	3	3	2	1
152	156	8	7	6	6	5	4	4	3	3	2	2
156	160	8	7	7	6	5	5	4	4	3	2	2
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)</b>										
160	388	8	7	7	6	5	5	4	4	3	3	2
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$388 PLUS (round total to the nearest whole dollar)</b>										
388 and over		24	24	23	22	21	21	20	19	19	18	17

Revised January 1, 2009

# Single employees paid once a week

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	2	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	3	0	0	0	0	0	0	0	0	0	0
100	110	4	0	0	0	0	0	0	0	0	0	0
110	120	4	0	0	0	0	0	0	0	0	0	0
120	130	5	1	0	0	0	0	0	0	0	0	0
130	140	5	1	0	0	0	0	0	0	0	0	0
140	150	6	2	0	0	0	0	0	0	0	0	0
150	160	6	2	0	0	0	0	0	0	0	0	0
160	170	7	3	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	8	4	0	0	0	0	0	0	0	0	0
190	200	8	5	1	0	0	0	0	0	0	0	0
200	210	9	5	1	0	0	0	0	0	0	0	0
210	220	9	6	2	0	0	0	0	0	0	0	0
220	230	10	6	2	0	0	0	0	0	0	0	0
230	240	10	7	3	0	0	0	0	0	0	0	0
240	250	11	7	3	0	0	0	0	0	0	0	0
250	260	12	8	4	0	0	0	0	0	0	0	0
260	270	12	8	5	1	0	0	0	0	0	0	0
270	280	13	9	5	1	0	0	0	0	0	0	0
280	290	13	9	6	2	0	0	0	0	0	0	0
290	300	14	10	6	2	0	0	0	0	0	0	0
300	310	14	10	7	3	0	0	0	0	0	0	0
310	320	15	11	7	3	0	0	0	0	0	0	0
320	330	15	12	8	4	0	0	0	0	0	0	0
330	340	16	12	8	5	1	0	0	0	0	0	0
340	350	16	13	9	5	1	0	0	0	0	0	0
350	360	17	13	9	6	2	0	0	0	0	0	0
360	370	17	14	10	6	2	0	0	0	0	0	0
370	380	18	14	10	7	3	0	0	0	0	0	0
380	390	18	15	11	7	3	0	0	0	0	0	0
390	400	19	15	12	8	4	0	0	0	0	0	0
400	410	20	16	12	8	5	1	0	0	0	0	0
410	420	20	16	13	9	5	1	0	0	0	0	0
420	430	21	17	13	9	6	2	0	0	0	0	0
430	440	21	17	14	10	6	2	0	0	0	0	0
440	450	22	18	14	10	7	3	0	0	0	0	0
450	460	22	18	15	11	7	3	0	0	0	0	0
460	470	23	19	15	12	8	4	0	0	0	0	0
470	480	23	20	16	12	8	5	1	0	0	0	0
480	490	24	20	16	13	9	5	1	0	0	0	0
490	500	25	21	17	13	9	6	2	0	0	0	0
500	510	25	21	17	14	10	6	2	0	0	0	0
510	520	26	22	18	14	10	7	3	0	0	0	0
520	530	27	22	18	15	11	7	3	0	0	0	0
530	540	28	23	19	15	11	8	4	0	0	0	0
540	550	28	23	20	16	12	8	5	1	0	0	0
550	560	29	24	20	16	13	9	5	1	0	0	0
560	570	30	25	21	17	13	9	6	2	0	0	0
570	580	30	25	21	17	14	10	6	2	0	0	0
580	590	31	26	22	18	14	10	7	3	0	0	0
590	600	32	27	22	18	15	11	7	3	0	0	0
600	610	32	27	23	19	15	11	8	4	0	0	0
610	620	33	28	23	20	16	12	8	5	1	0	0
620	630	34	29	24	20	16	13	9	5	1	0	0
630	640	35	30	25	21	17	13	9	6	2	0	0

# Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
640	650	35	30	25	21	17	14	10	6	2	0	0
650	660	36	31	26	22	18	14	10	7	3	0	0
660	670	37	32	27	22	18	15	11	7	3	0	0
670	680	37	32	27	23	19	15	11	8	4	0	0
680	690	38	33	28	23	20	16	12	8	4	1	0
690	700	39	34	29	24	20	16	13	9	5	1	0
700	710	39	35	30	25	21	17	13	9	6	2	0
710	720	40	35	30	25	21	17	14	10	6	2	0
720	730	41	36	31	26	22	18	14	10	7	3	0
730	740	42	37	32	27	22	18	15	11	7	3	0
740	750	42	37	32	27	23	19	15	11	8	4	0
750	760	43	38	33	28	23	20	16	12	8	4	1
760	770	44	39	34	29	24	20	16	13	9	5	1
770	780	44	39	35	30	25	21	17	13	9	6	2
780	790	45	40	35	30	25	21	17	14	10	6	2
790	800	46	41	36	31	26	22	18	14	10	7	3
800	810	47	42	37	32	27	22	18	15	11	7	3
810	820	47	42	37	32	27	23	19	15	11	8	4
820	830	48	43	38	33	28	23	19	16	12	8	4
830	840	49	44	39	34	29	24	20	16	13	9	5
840	850	49	44	39	35	30	25	21	17	13	9	6
850	860	50	45	40	35	30	25	21	17	14	10	6
860	870	51	46	41	36	31	26	22	18	14	10	7
870	880	51	47	42	37	32	27	22	18	15	11	7
880	890	52	47	42	37	32	27	23	19	15	11	8
890	900	53	48	43	38	33	28	23	19	16	12	8
900	910	54	49	44	39	34	29	24	20	16	13	9
910	920	54	49	44	39	35	30	25	21	17	13	9
920	930	55	50	45	40	35	30	25	21	17	14	10
930	940	56	51	46	41	36	31	26	22	18	14	10
940	950	56	51	47	42	37	32	27	22	18	15	11
950	960	57	52	47	42	37	32	27	23	19	15	11
960	970	58	53	48	43	38	33	28	23	19	16	12
970	980	59	54	49	44	39	34	29	24	20	16	13
980	990	59	54	49	44	39	34	30	25	21	17	13
990	1,000	60	55	50	45	40	35	30	25	21	17	14
1,000	1,010	61	56	51	46	41	36	31	26	22	18	14
1,010	1,020	61	56	51	47	42	37	32	27	22	18	15
1,020	1,030	62	57	52	47	42	37	32	27	23	19	15
1,030	1,040	63	58	53	48	43	38	33	28	23	19	16
1,040	1,050	63	59	54	49	44	39	34	29	24	20	16
1,050	1,060	64	59	54	49	44	39	34	30	25	21	17
1,060	1,070	65	60	55	50	45	40	35	30	25	21	17
1,070	1,080	66	61	56	51	46	41	36	31	26	22	18
1,080	1,090	66	61	56	51	46	42	37	32	27	22	18
1,090	1,100	67	62	57	52	47	42	37	32	27	23	19
1,100	1,110	68	63	58	53	48	43	38	33	28	23	19
1,110	1,120	68	63	59	54	49	44	39	34	29	24	20
1,120	1,130	69	64	59	54	49	44	39	34	30	25	21
1,130	1,140	70	65	60	55	50	45	40	35	30	25	21
1,140	1,150	71	66	61	56	51	46	41	36	31	26	22
1,150	1,160	71	66	61	56	51	46	42	37	32	27	22
1,160	1,170	72	67	62	57	52	47	42	37	32	27	23
1,170	1,180	73	68	63	58	53	48	43	38	33	28	23
1,180	1,190	73	68	63	58	54	49	44	39	34	29	24
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>												
1,190	1,475	74	69	64	59	54	49	44	39	34	29	24
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,475 PLUS (round total to the nearest whole dollar)</b>												
1,475 and over		94	89	84	79	74	69	64	59	54	49	44

Revised January 1, 2009

# Married employees paid once a week

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0
180	190	2	0	0	0	0	0	0	0	0	0	0
190	200	2	0	0	0	0	0	0	0	0	0	0
200	210	3	0	0	0	0	0	0	0	0	0	0
210	220	4	0	0	0	0	0	0	0	0	0	0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	1	0	0	0	0	0	0	0	0	0
240	250	5	1	0	0	0	0	0	0	0	0	0
250	260	6	2	0	0	0	0	0	0	0	0	0
260	270	6	2	0	0	0	0	0	0	0	0	0
270	280	7	3	0	0	0	0	0	0	0	0	0
280	290	7	4	0	0	0	0	0	0	0	0	0
290	300	8	4	0	0	0	0	0	0	0	0	0
300	310	8	5	1	0	0	0	0	0	0	0	0
310	320	9	5	1	0	0	0	0	0	0	0	0
320	330	9	6	2	0	0	0	0	0	0	0	0
330	340	10	6	2	0	0	0	0	0	0	0	0
340	350	10	7	3	0	0	0	0	0	0	0	0
350	360	11	7	4	0	0	0	0	0	0	0	0
360	370	12	8	4	0	0	0	0	0	0	0	0
370	380	12	8	5	1	0	0	0	0	0	0	0
380	390	13	9	5	1	0	0	0	0	0	0	0
390	400	13	9	6	2	0	0	0	0	0	0	0
400	410	14	10	6	2	0	0	0	0	0	0	0
410	420	14	10	7	3	0	0	0	0	0	0	0
420	430	15	11	7	3	0	0	0	0	0	0	0
430	440	15	12	8	4	0	0	0	0	0	0	0
440	450	16	12	8	5	1	0	0	0	0	0	0
450	460	16	13	9	5	1	0	0	0	0	0	0
460	470	17	13	9	6	2	0	0	0	0	0	0
470	480	17	14	10	6	2	0	0	0	0	0	0
480	490	18	14	10	7	3	0	0	0	0	0	0
490	500	19	15	11	7	3	0	0	0	0	0	0
500	510	19	15	12	8	4	0	0	0	0	0	0
510	520	20	16	12	8	5	1	0	0	0	0	0
520	530	20	16	13	9	5	1	0	0	0	0	0
530	540	21	17	13	9	6	2	0	0	0	0	0
540	550	21	17	14	10	6	2	0	0	0	0	0
550	560	22	18	14	10	7	3	0	0	0	0	0
560	570	22	18	15	11	7	3	0	0	0	0	0
570	580	23	19	15	12	8	4	0	0	0	0	0
580	590	23	20	16	12	8	5	1	0	0	0	0
590	600	24	20	16	13	9	5	1	0	0	0	0
600	610	24	21	17	13	9	6	2	0	0	0	0
610	620	25	21	17	14	10	6	2	0	0	0	0
620	630	25	22	18	14	10	7	3	0	0	0	0
630	640	26	22	18	15	11	7	3	0	0	0	0
640	650	27	23	19	15	12	8	4	0	0	0	0
650	660	27	23	20	16	12	8	5	1	0	0	0
660	670	28	24	20	16	13	9	5	1	0	0	0
670	680	28	24	21	17	13	9	6	2	0	0	0
680	690	29	25	21	17	14	10	6	2	0	0	0
690	700	29	25	22	18	14	10	7	3	0	0	0

# Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
700	710	30	26	22	18	15	11	7	3	0	0	0
710	720	30	27	23	19	15	12	8	4	0	0	0
720	730	31	27	23	20	16	12	8	5	1	0	0
730	740	31	28	24	20	16	13	9	5	1	0	0
740	750	32	28	24	21	17	13	9	6	2	0	0
750	760	32	29	25	21	17	14	10	6	2	0	0
760	770	33	29	25	22	18	14	10	7	3	0	0
770	780	33	30	26	22	18	15	11	7	3	0	0
780	790	34	30	27	23	19	15	11	8	4	0	0
790	800	35	31	27	23	20	16	12	8	5	1	0
800	810	35	31	28	24	20	16	13	9	5	1	0
810	820	36	32	28	24	21	17	13	9	6	2	0
820	830	37	32	29	25	21	17	14	10	6	2	0
830	840	37	33	29	25	22	18	14	10	7	3	0
840	850	38	33	30	26	22	18	15	11	7	3	0
850	860	39	34	30	27	23	19	15	11	8	4	0
860	870	40	35	31	27	23	20	16	12	8	5	1
870	880	40	35	31	28	24	20	16	13	9	5	1
880	890	41	36	32	28	24	21	17	13	9	6	2
890	900	42	37	32	29	25	21	17	14	10	6	2
900	910	42	37	33	29	25	22	18	14	10	7	3
910	920	43	38	33	30	26	22	18	15	11	7	3
920	930	44	39	34	30	26	23	19	15	11	8	4
930	940	45	40	35	31	27	23	20	16	12	8	4
940	950	45	40	35	31	28	24	20	16	13	9	5
950	960	46	41	36	32	28	24	21	17	13	9	6
960	970	47	42	37	32	29	25	21	17	14	10	6
970	980	47	42	37	33	29	25	22	18	14	10	7
980	990	48	43	38	33	30	26	22	18	15	11	7
990	1,000	49	44	39	34	30	26	23	19	15	11	8
1,000	1,010	49	45	40	35	31	27	23	20	16	12	8
1,010	1,020	50	45	40	35	31	28	24	20	16	13	9
1,020	1,030	51	46	41	36	32	28	24	21	17	13	9
1,030	1,040	52	47	42	37	32	29	25	21	17	14	10
1,040	1,050	52	47	42	37	33	29	25	22	18	14	10
1,050	1,060	53	48	43	38	33	30	26	22	18	15	11
1,060	1,070	54	49	44	39	34	30	26	23	19	15	11
1,070	1,080	54	49	45	40	35	31	27	23	19	16	12
1,080	1,090	55	50	45	40	35	31	28	24	20	16	13
1,090	1,100	56	51	46	41	36	32	28	24	21	17	13
1,100	1,110	57	52	47	42	37	32	29	25	21	17	14
1,110	1,120	57	52	47	42	37	33	29	25	22	18	14
1,120	1,130	58	53	48	43	38	33	30	26	22	18	15
1,130	1,140	59	54	49	44	39	34	30	26	23	19	15
1,140	1,150	59	54	49	45	40	35	31	27	23	19	16
1,150	1,160	60	55	50	45	40	35	31	28	24	20	16
1,160	1,170	61	56	51	46	41	36	32	28	24	21	17
1,170	1,180	61	57	52	47	42	37	32	29	25	21	17
1,180	1,190	62	57	52	47	42	37	33	29	25	22	18
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)</b>										
1,190	2,687	63	58	53	48	43	38	33	29	26	22	18
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,687 PLUS (round total to the nearest whole dollar)</b>										
2,687 and over		168	163	158	153	148	143	138	133	128	124	119

Revised January 1, 2009

# Single employees paid every two weeks

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	2	0	0	0	0	0	0	0	0	0	0
120	140	3	0	0	0	0	0	0	0	0	0	0
140	160	4	0	0	0	0	0	0	0	0	0	0
160	180	5	0	0	0	0	0	0	0	0	0	0
180	200	6	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	1	0	0	0	0	0	0	0	0	0
240	260	9	2	0	0	0	0	0	0	0	0	0
260	280	10	3	0	0	0	0	0	0	0	0	0
280	300	11	4	0	0	0	0	0	0	0	0	0
300	320	12	5	0	0	0	0	0	0	0	0	0
320	340	13	6	0	0	0	0	0	0	0	0	0
340	360	15	7	0	0	0	0	0	0	0	0	0
360	380	16	8	1	0	0	0	0	0	0	0	0
380	400	17	9	2	0	0	0	0	0	0	0	0
400	420	18	10	3	0	0	0	0	0	0	0	0
420	440	19	11	4	0	0	0	0	0	0	0	0
440	460	20	12	5	0	0	0	0	0	0	0	0
460	480	21	13	6	0	0	0	0	0	0	0	0
480	500	22	14	7	0	0	0	0	0	0	0	0
500	520	23	16	8	1	0	0	0	0	0	0	0
520	540	24	17	9	2	0	0	0	0	0	0	0
540	560	25	18	10	3	0	0	0	0	0	0	0
560	580	26	19	11	4	0	0	0	0	0	0	0
580	600	27	20	12	5	0	0	0	0	0	0	0
600	620	28	21	13	6	0	0	0	0	0	0	0
620	640	29	22	14	7	0	0	0	0	0	0	0
640	660	31	23	16	8	1	0	0	0	0	0	0
660	680	32	24	17	9	2	0	0	0	0	0	0
680	700	33	25	18	10	3	0	0	0	0	0	0
700	720	34	26	19	11	4	0	0	0	0	0	0
720	740	35	27	20	12	5	0	0	0	0	0	0
740	760	36	28	21	13	6	0	0	0	0	0	0
760	780	37	29	22	14	7	0	0	0	0	0	0
780	800	38	31	23	16	8	0	0	0	0	0	0
800	820	39	32	24	17	9	2	0	0	0	0	0
820	840	40	33	25	18	10	3	0	0	0	0	0
840	860	41	34	26	19	11	4	0	0	0	0	0
860	880	42	35	27	20	12	5	0	0	0	0	0
880	900	43	36	28	21	13	6	0	0	0	0	0
900	920	44	37	29	22	14	7	0	0	0	0	0
920	940	46	38	31	23	15	8	0	0	0	0	0
940	960	47	39	32	24	17	9	2	0	0	0	0
960	980	48	40	33	25	18	10	3	0	0	0	0
980	1,000	49	41	34	26	19	11	4	0	0	0	0
1,000	1,020	51	42	35	27	20	12	5	0	0	0	0
1,020	1,040	52	43	36	28	21	13	6	0	0	0	0
1,040	1,060	54	44	37	29	22	14	7	0	0	0	0
1,060	1,080	55	46	38	30	23	15	8	0	0	0	0
1,080	1,100	56	47	39	32	24	17	9	2	0	0	0
1,100	1,120	58	48	40	33	25	18	10	3	0	0	0
1,120	1,140	59	49	41	34	26	19	11	4	0	0	0
1,140	1,160	61	51	42	35	27	20	12	5	0	0	0
1,160	1,180	62	52	43	36	28	21	13	6	0	0	0
1,180	1,200	63	54	44	37	29	22	14	7	0	0	0
1,200	1,220	65	55	45	38	30	23	15	8	0	0	0
1,220	1,240	66	56	47	39	32	24	17	9	2	0	0
1,240	1,260	68	58	48	40	33	25	18	10	3	0	0
1,260	1,280	69	59	49	41	34	26	19	11	4	0	0

# Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,280	1,300	71	61	51	42	35	27	20	12	5	0	0
1,300	1,320	72	62	52	43	36	28	21	13	6	0	0
1,320	1,340	73	63	54	44	37	29	22	14	7	0	0
1,340	1,360	75	65	55	45	38	30	23	15	8	0	0
1,360	1,380	76	66	56	47	39	32	24	17	9	1	0
1,380	1,400	78	68	58	48	40	33	25	18	10	3	0
1,400	1,420	79	69	59	49	41	34	26	19	11	4	0
1,420	1,440	80	70	61	51	42	35	27	20	12	5	0
1,440	1,460	82	72	62	52	43	36	28	21	13	6	0
1,460	1,480	83	73	63	54	44	37	29	22	14	7	0
1,480	1,500	85	75	65	55	45	38	30	23	15	8	0
1,500	1,520	86	76	66	56	47	39	32	24	16	9	1
1,520	1,540	87	78	68	58	48	40	33	25	18	10	3
1,540	1,560	89	79	69	59	49	41	34	26	19	11	4
1,560	1,580	90	80	70	61	51	42	35	27	20	12	5
1,580	1,600	92	82	72	62	52	43	36	28	21	13	6
1,600	1,620	93	83	73	63	53	44	37	29	22	14	7
1,620	1,640	94	85	75	65	55	45	38	30	23	15	8
1,640	1,660	96	86	76	66	56	47	39	31	24	16	9
1,660	1,680	97	87	78	68	58	48	40	33	25	18	10
1,680	1,700	99	89	79	69	59	49	41	34	26	19	11
1,700	1,720	100	90	80	70	61	51	42	35	27	20	12
1,720	1,740	102	92	82	72	62	52	43	36	28	21	13
1,740	1,760	103	93	83	73	63	53	44	37	29	22	14
1,760	1,780	104	94	85	75	65	55	45	38	30	23	15
1,780	1,800	106	96	86	76	66	56	46	39	31	24	16
1,800	1,820	107	97	87	77	68	58	48	40	33	25	18
1,820	1,840	109	99	89	79	69	59	49	41	34	26	19
1,840	1,860	110	100	90	80	70	61	51	42	35	27	20
1,860	1,880	111	102	92	82	72	62	52	43	36	28	21
1,880	1,900	113	103	93	83	73	63	53	44	37	29	22
1,900	1,920	114	104	94	85	75	65	55	45	38	30	23
1,920	1,940	116	106	96	86	76	66	56	46	39	31	24
1,940	1,960	117	107	97	87	77	68	58	48	40	33	25
1,960	1,980	118	109	99	89	79	69	59	49	41	34	26
1,980	2,000	120	110	100	90	80	70	60	51	42	35	27
2,000	2,020	121	111	101	92	82	72	62	52	43	36	28
2,020	2,040	123	113	103	93	83	73	63	53	44	37	29
2,040	2,060	124	114	104	94	85	75	65	55	45	38	30
2,060	2,080	126	116	106	96	86	76	66	56	46	39	31
2,080	2,100	127	117	107	97	87	77	68	58	48	40	32
2,100	2,120	128	118	109	99	89	79	69	59	49	41	34
2,120	2,140	130	120	110	100	90	80	70	60	51	42	35
2,140	2,160	131	121	111	101	92	82	72	62	52	43	36
2,160	2,180	133	123	113	103	93	83	73	63	53	44	37
2,180	2,200	134	124	114	104	94	84	75	65	55	45	38
2,200	2,220	135	125	116	106	96	86	76	66	56	46	39
2,220	2,240	137	127	117	107	97	87	77	68	58	48	40
2,240	2,260	138	128	118	109	99	89	79	69	59	49	41
2,260	2,280	140	130	120	110	100	90	80	70	60	51	42
2,280	2,300	141	131	121	111	101	92	82	72	62	52	43
2,300	2,320	142	133	123	113	103	93	83	73	63	53	44
2,320	2,340	144	134	124	114	104	94	84	75	65	55	45
2,340	2,360	145	135	125	116	106	96	86	76	66	56	46
2,360	2,380	147	137	127	117	107	97	87	77	67	58	48
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2,380	2,950	147	137	128	118	108	98	88	78	68	58	48
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,950 PLUS (round total to the nearest whole dollar)</b>										
2,950 and over		188	178	168	158	148	138	128	118	108	98	89

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## Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
0	300	0	0	0	0	0	0	0	0	0	0	0
300	320	1	0	0	0	0	0	0	0	0	0	0
320	340	2	0	0	0	0	0	0	0	0	0	0
340	360	3	0	0	0	0	0	0	0	0	0	0
360	380	4	0	0	0	0	0	0	0	0	0	0
380	400	5	0	0	0	0	0	0	0	0	0	0
400	420	6	0	0	0	0	0	0	0	0	0	0
420	440	7	0	0	0	0	0	0	0	0	0	0
440	460	8	1	0	0	0	0	0	0	0	0	0
460	480	9	2	0	0	0	0	0	0	0	0	0
480	500	10	3	0	0	0	0	0	0	0	0	0
500	520	11	4	0	0	0	0	0	0	0	0	0
520	540	12	5	0	0	0	0	0	0	0	0	0
540	560	13	6	0	0	0	0	0	0	0	0	0
560	580	15	7	0	0	0	0	0	0	0	0	0
580	600	16	8	1	0	0	0	0	0	0	0	0
600	620	17	9	2	0	0	0	0	0	0	0	0
620	640	18	10	3	0	0	0	0	0	0	0	0
640	660	19	11	4	0	0	0	0	0	0	0	0
660	680	20	12	5	0	0	0	0	0	0	0	0
680	700	21	13	6	0	0	0	0	0	0	0	0
700	720	22	15	7	0	0	0	0	0	0	0	0
720	740	23	16	8	1	0	0	0	0	0	0	0
740	760	24	17	9	2	0	0	0	0	0	0	0
760	780	25	18	10	3	0	0	0	0	0	0	0
780	800	26	19	11	4	0	0	0	0	0	0	0
800	820	27	20	12	5	0	0	0	0	0	0	0
820	840	28	21	13	6	0	0	0	0	0	0	0
840	860	30	22	15	7	0	0	0	0	0	0	0
860	880	31	23	16	8	1	0	0	0	0	0	0
880	900	32	24	17	9	2	0	0	0	0	0	0
900	920	33	25	18	10	3	0	0	0	0	0	0
920	940	34	26	19	11	4	0	0	0	0	0	0
940	960	35	27	20	12	5	0	0	0	0	0	0
960	980	36	28	21	13	6	0	0	0	0	0	0
980	1,000	37	30	22	14	7	0	0	0	0	0	0
1,000	1,020	38	31	23	16	8	1	0	0	0	0	0
1,020	1,040	39	32	24	17	9	2	0	0	0	0	0
1,040	1,060	40	33	25	18	10	3	0	0	0	0	0
1,060	1,080	41	34	26	19	11	4	0	0	0	0	0
1,080	1,100	42	35	27	20	12	5	0	0	0	0	0
1,100	1,120	43	36	28	21	13	6	0	0	0	0	0
1,120	1,140	45	37	29	22	14	7	0	0	0	0	0
1,140	1,160	46	38	31	23	16	8	1	0	0	0	0
1,160	1,180	47	39	32	24	17	9	2	0	0	0	0
1,180	1,200	48	40	33	25	18	10	3	0	0	0	0
1,200	1,220	49	41	34	26	19	11	4	0	0	0	0
1,220	1,240	50	42	35	27	20	12	5	0	0	0	0
1,240	1,260	51	43	36	28	21	13	6	0	0	0	0
1,260	1,280	52	44	37	29	22	14	7	0	0	0	0
1,280	1,300	53	46	38	31	23	16	8	0	0	0	0
1,300	1,320	54	47	39	32	24	17	9	2	0	0	0
1,320	1,340	55	48	40	33	25	18	10	3	0	0	0
1,340	1,360	56	49	41	34	26	19	11	4	0	0	0
1,360	1,380	57	50	42	35	27	20	12	5	0	0	0

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# Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,380	1,400	58	51	43	36	28	21	13	6	0	0	0
1,400	1,420	59	52	44	37	29	22	14	7	0	0	0
1,420	1,440	61	53	46	38	31	23	15	8	0	0	0
1,440	1,460	62	54	47	39	32	24	17	9	2	0	0
1,460	1,480	63	55	48	40	33	25	18	10	3	0	0
1,480	1,500	64	56	49	41	34	26	19	11	4	0	0
1,500	1,520	65	57	50	42	35	27	20	12	5	0	0
1,520	1,540	66	58	51	43	36	28	21	13	6	0	0
1,540	1,560	67	59	52	44	37	29	22	14	7	0	0
1,560	1,580	68	61	53	46	38	30	23	15	8	0	0
1,580	1,600	69	62	54	47	39	32	24	17	9	2	0
1,600	1,620	71	63	55	48	40	33	25	18	10	3	0
1,620	1,640	72	64	56	49	41	34	26	19	11	4	0
1,640	1,660	74	65	57	50	42	35	27	20	12	5	0
1,660	1,680	75	66	58	51	43	36	28	21	13	6	0
1,680	1,700	76	67	59	52	44	37	29	22	14	7	0
1,700	1,720	78	68	61	53	45	38	30	23	15	8	0
1,720	1,740	79	69	62	54	47	39	32	24	17	9	2
1,740	1,760	81	71	63	55	48	40	33	25	18	10	3
1,760	1,780	82	72	64	56	49	41	34	26	19	11	4
1,780	1,800	83	74	65	57	50	42	35	27	20	12	5
1,800	1,820	85	75	66	58	51	43	36	28	21	13	6
1,820	1,840	86	76	67	59	52	44	37	29	22	14	7
1,840	1,860	88	78	68	60	53	45	38	30	23	15	8
1,860	1,880	89	79	69	62	54	47	39	32	24	17	9
1,880	1,900	91	81	71	63	55	48	40	33	25	18	10
1,900	1,920	92	82	72	64	56	49	41	34	26	19	11
1,920	1,940	93	83	74	65	57	50	42	35	27	20	12
1,940	1,960	95	85	75	66	58	51	43	36	28	21	13
1,960	1,980	96	86	76	67	59	52	44	37	29	22	14
1,980	2,000	98	88	78	68	60	53	45	38	30	23	15
2,000	2,020	99	89	79	69	62	54	47	39	32	24	16
2,020	2,040	100	90	81	71	63	55	48	40	33	25	18
2,040	2,060	102	92	82	72	64	56	49	41	34	26	19
2,060	2,080	103	93	83	74	65	57	50	42	35	27	20
2,080	2,100	105	95	85	75	66	58	51	43	36	28	21
2,100	2,120	106	96	86	76	67	59	52	44	37	29	22
2,120	2,140	107	98	88	78	68	60	53	45	38	30	23
2,140	2,160	109	99	89	79	69	62	54	47	39	31	24
2,160	2,180	110	100	90	81	71	63	55	48	40	33	25
2,180	2,200	112	102	92	82	72	64	56	49	41	34	26
2,200	2,220	113	103	93	83	73	65	57	50	42	35	27
2,220	2,240	114	105	95	85	75	66	58	51	43	36	28
2,240	2,260	116	106	96	86	76	67	59	52	44	37	29
2,260	2,280	117	107	98	88	78	68	60	53	45	38	30
2,280	2,300	119	109	99	89	79	69	62	54	46	39	31
2,300	2,320	120	110	100	90	81	71	63	55	48	40	33
2,320	2,340	122	112	102	92	82	72	64	56	49	41	34
2,340	2,360	123	113	103	93	83	73	65	57	50	42	35
2,360	2,380	124	114	105	95	85	75	66	58	51	43	36
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2,380	5,374	125	115	105	95	85	76	66	59	51	44	36
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,374 PLUS (round total to the nearest whole dollar)</b>										
5,374 and over		336	326	316	306	297	287	277	267	257	247	237

Revised January 1, 2009

# Single employees paid twice a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	5	0	0	0	0	0	0	0	0	0	0
180	200	6	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	1	0	0	0	0	0	0	0	0	0
260	280	10	2	0	0	0	0	0	0	0	0	0
280	300	11	3	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	1	0	0	0	0	0	0	0	0
420	440	18	10	2	0	0	0	0	0	0	0	0
440	460	20	11	3	0	0	0	0	0	0	0	0
460	480	21	12	4	0	0	0	0	0	0	0	0
480	500	22	14	5	0	0	0	0	0	0	0	0
500	520	23	15	6	0	0	0	0	0	0	0	0
520	540	24	16	8	0	0	0	0	0	0	0	0
540	560	25	17	9	0	0	0	0	0	0	0	0
560	580	26	18	10	2	0	0	0	0	0	0	0
580	600	27	19	11	3	0	0	0	0	0	0	0
600	620	28	20	12	4	0	0	0	0	0	0	0
620	640	29	21	13	5	0	0	0	0	0	0	0
640	660	30	22	14	6	0	0	0	0	0	0	0
660	680	31	23	15	7	0	0	0	0	0	0	0
680	700	32	24	16	8	0	0	0	0	0	0	0
700	720	33	25	17	9	1	0	0	0	0	0	0
720	740	34	26	18	10	2	0	0	0	0	0	0
740	760	36	27	19	11	3	0	0	0	0	0	0
760	780	37	28	20	12	4	0	0	0	0	0	0
780	800	38	30	21	13	5	0	0	0	0	0	0
800	820	39	31	22	14	6	0	0	0	0	0	0
820	840	40	32	24	15	7	0	0	0	0	0	0
840	860	41	33	25	16	8	0	0	0	0	0	0
860	880	42	34	26	18	9	1	0	0	0	0	0
880	900	43	35	27	19	10	2	0	0	0	0	0
900	920	44	36	28	20	12	3	0	0	0	0	0
920	940	45	37	29	21	13	5	0	0	0	0	0
940	960	46	38	30	22	14	6	0	0	0	0	0
960	980	47	39	31	23	15	7	0	0	0	0	0
980	1,000	48	40	32	24	16	8	0	0	0	0	0
1,000	1,020	49	41	33	25	17	9	1	0	0	0	0
1,020	1,040	51	42	34	26	18	10	2	0	0	0	0
1,040	1,060	52	43	35	27	19	11	3	0	0	0	0
1,060	1,080	53	45	36	28	20	12	4	0	0	0	0
1,080	1,100	55	46	37	29	21	13	5	0	0	0	0
1,100	1,120	56	47	39	30	22	14	6	0	0	0	0
1,120	1,140	58	48	40	31	23	15	7	0	0	0	0
1,140	1,160	59	49	41	33	24	16	8	0	0	0	0
1,160	1,180	60	50	42	34	25	17	9	1	0	0	0
1,180	1,200	62	51	43	35	27	18	10	2	0	0	0
1,200	1,220	63	52	44	36	28	19	11	3	0	0	0
1,220	1,240	65	54	45	37	29	21	12	4	0	0	0
1,240	1,260	66	55	46	38	30	22	13	5	0	0	0
1,260	1,280	67	57	47	39	31	23	15	6	0	0	0

# Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,280	1,300	69	58	48	40	32	24	16	7	0	0	0
1,300	1,320	70	60	49	41	33	25	17	9	0	0	0
1,320	1,340	72	61	50	42	34	26	18	10	1	0	0
1,340	1,360	73	62	52	43	35	27	19	11	3	0	0
1,360	1,380	74	64	53	44	36	28	20	12	4	0	0
1,380	1,400	76	65	54	45	37	29	21	13	5	0	0
1,400	1,420	77	67	56	46	38	30	22	14	6	0	0
1,420	1,440	79	68	57	48	39	31	23	15	7	0	0
1,440	1,460	80	69	59	49	40	32	24	16	8	0	0
1,460	1,480	82	71	60	50	42	33	25	17	9	1	0
1,480	1,500	83	72	61	51	43	34	26	18	10	2	0
1,500	1,520	84	74	63	52	44	36	27	19	11	3	0
1,520	1,540	86	75	64	54	45	37	28	20	12	4	0
1,540	1,560	87	76	66	55	46	38	30	21	13	5	0
1,560	1,580	89	78	67	56	47	39	31	22	14	6	0
1,580	1,600	90	79	69	58	48	40	32	24	15	7	0
1,600	1,620	91	81	70	59	49	41	33	25	16	8	0
1,620	1,640	93	82	71	61	50	42	34	26	18	9	1
1,640	1,660	94	83	73	62	51	43	35	27	19	10	2
1,660	1,680	96	85	74	63	53	44	36	28	20	12	3
1,680	1,700	97	86	76	65	54	45	37	29	21	13	4
1,700	1,720	98	88	77	66	56	46	38	30	22	14	6
1,720	1,740	100	89	78	68	57	47	39	31	23	15	7
1,740	1,760	101	91	80	69	58	48	40	32	24	16	8
1,760	1,780	103	92	81	70	60	49	41	33	25	17	9
1,780	1,800	104	93	83	72	61	51	42	34	26	18	10
1,800	1,820	105	95	84	73	63	52	43	35	27	19	11
1,820	1,840	107	96	85	75	64	53	45	36	28	20	12
1,840	1,860	108	98	87	76	65	55	46	37	29	21	13
1,860	1,880	110	99	88	78	67	56	47	39	30	22	14
1,880	1,900	111	100	90	79	68	58	48	40	31	23	15
1,900	1,920	113	102	91	80	70	59	49	41	33	24	16
1,920	1,940	114	103	92	82	71	60	50	42	34	25	17
1,940	1,960	115	105	94	83	72	62	51	43	35	27	18
1,960	1,980	117	106	95	85	74	63	52	44	36	28	19
1,980	2,000	118	107	97	86	75	65	54	45	37	29	21
2,000	2,020	120	109	98	87	77	66	55	46	38	30	22
2,020	2,040	121	110	100	89	78	67	57	47	39	31	23
2,040	2,060	122	112	101	90	80	69	58	48	40	32	24
2,060	2,080	124	113	102	92	81	70	59	49	41	33	25
2,080	2,100	125	115	104	93	82	72	61	50	42	34	26
2,100	2,120	127	116	105	94	84	73	62	52	43	35	27
2,120	2,140	128	117	107	96	85	74	64	53	44	36	28
2,140	2,160	129	119	108	97	87	76	65	54	45	37	29
2,160	2,180	131	120	109	99	88	77	67	56	46	38	30
2,180	2,200	132	122	111	100	89	79	68	57	48	39	31
2,200	2,220	134	123	112	102	91	80	69	59	49	40	32
2,220	2,240	135	124	114	103	92	81	71	60	50	42	33
2,240	2,260	137	126	115	104	94	83	72	61	51	43	34
2,260	2,280	138	127	116	106	95	84	74	63	52	44	36
2,280	2,300	139	129	118	107	96	86	75	64	54	45	37
2,300	2,320	141	130	119	109	98	87	76	66	55	46	38
2,320	2,340	142	131	121	110	99	89	78	67	56	47	39
2,340	2,360	144	133	122	111	101	90	79	68	58	48	40
2,360	2,380	145	134	124	113	102	91	81	70	59	49	41
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>												
2,380	3,196	146	135	124	114	103	92	81	71	60	50	41
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,196 PLUS (round total to the nearest whole dollar)</b>												
3,196 and over		203	192	182	171	160	150	139	128	117	107	96

Revised January 1, 2009

# Married employees paid twice a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
0	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	3	0	0	0	0	0	0	0	0	0	0
380	400	4	0	0	0	0	0	0	0	0	0	0
400	420	5	0	0	0	0	0	0	0	0	0	0
420	440	6	0	0	0	0	0	0	0	0	0	0
440	460	7	0	0	0	0	0	0	0	0	0	0
460	480	8	0	0	0	0	0	0	0	0	0	0
480	500	9	1	0	0	0	0	0	0	0	0	0
500	520	10	2	0	0	0	0	0	0	0	0	0
520	540	11	3	0	0	0	0	0	0	0	0	0
540	560	12	4	0	0	0	0	0	0	0	0	0
560	580	13	5	0	0	0	0	0	0	0	0	0
580	600	14	6	0	0	0	0	0	0	0	0	0
600	620	15	7	0	0	0	0	0	0	0	0	0
620	640	16	8	0	0	0	0	0	0	0	0	0
640	660	17	9	1	0	0	0	0	0	0	0	0
660	680	19	10	2	0	0	0	0	0	0	0	0
680	700	20	12	3	0	0	0	0	0	0	0	0
700	720	21	13	4	0	0	0	0	0	0	0	0
720	740	22	14	6	0	0	0	0	0	0	0	0
740	760	23	15	7	0	0	0	0	0	0	0	0
760	780	24	16	8	0	0	0	0	0	0	0	0
780	800	25	17	9	1	0	0	0	0	0	0	0
800	820	26	18	10	2	0	0	0	0	0	0	0
820	840	27	19	11	3	0	0	0	0	0	0	0
840	860	28	20	12	4	0	0	0	0	0	0	0
860	880	29	21	13	5	0	0	0	0	0	0	0
880	900	30	22	14	6	0	0	0	0	0	0	0
900	920	31	23	15	7	0	0	0	0	0	0	0
920	940	32	24	16	8	0	0	0	0	0	0	0
940	960	34	25	17	9	1	0	0	0	0	0	0
960	980	35	26	18	10	2	0	0	0	0	0	0
980	1,000	36	28	19	11	3	0	0	0	0	0	0
1,000	1,020	37	29	20	12	4	0	0	0	0	0	0
1,020	1,040	38	30	22	13	5	0	0	0	0	0	0
1,040	1,060	39	31	23	14	6	0	0	0	0	0	0
1,060	1,080	40	32	24	16	7	0	0	0	0	0	0
1,080	1,100	41	33	25	17	8	0	0	0	0	0	0
1,100	1,120	42	34	26	18	10	1	0	0	0	0	0
1,120	1,140	43	35	27	19	11	2	0	0	0	0	0
1,140	1,160	44	36	28	20	12	4	0	0	0	0	0
1,160	1,180	45	37	29	21	13	5	0	0	0	0	0
1,180	1,200	46	38	30	22	14	6	0	0	0	0	0
1,200	1,220	47	39	31	23	15	7	0	0	0	0	0
1,220	1,240	49	40	32	24	16	8	0	0	0	0	0
1,240	1,260	50	41	33	25	17	9	1	0	0	0	0
1,260	1,280	51	43	34	26	18	10	2	0	0	0	0
1,280	1,300	52	44	35	27	19	11	3	0	0	0	0
1,300	1,320	53	45	37	28	20	12	4	0	0	0	0
1,320	1,340	54	46	38	29	21	13	5	0	0	0	0
1,340	1,360	55	47	39	31	22	14	6	0	0	0	0
1,360	1,380	56	48	40	32	23	15	7	0	0	0	0
1,380	1,400	57	49	41	33	25	16	8	0	0	0	0
1,400	1,420	58	50	42	34	26	17	9	1	0	0	0

# Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,420	1,440	59	51	43	35	27	19	10	2	0	0	0
1,440	1,460	60	52	44	36	28	20	11	3	0	0	0
1,460	1,480	61	53	45	37	29	21	13	4	0	0	0
1,480	1,500	62	54	46	38	30	22	14	5	0	0	0
1,500	1,520	64	55	47	39	31	23	15	7	0	0	0
1,520	1,540	65	56	48	40	32	24	16	8	0	0	0
1,540	1,560	66	58	49	41	33	25	17	9	1	0	0
1,560	1,580	67	59	50	42	34	26	18	10	2	0	0
1,580	1,600	68	60	52	43	35	27	19	11	3	0	0
1,600	1,620	69	61	53	44	36	28	20	12	4	0	0
1,620	1,640	70	62	54	46	37	29	21	13	5	0	0
1,640	1,660	71	63	55	47	38	30	22	14	6	0	0
1,660	1,680	72	64	56	48	40	31	23	15	7	0	0
1,680	1,700	73	65	57	49	41	32	24	16	8	0	0
1,700	1,720	74	66	58	50	42	34	25	17	9	1	0
1,720	1,740	76	67	59	51	43	35	26	18	10	2	0
1,740	1,760	77	68	60	52	44	36	28	19	11	3	0
1,760	1,780	78	69	61	53	45	37	29	20	12	4	0
1,780	1,800	80	70	62	54	46	38	30	22	13	5	0
1,800	1,820	81	71	63	55	47	39	31	23	14	6	0
1,820	1,840	83	72	64	56	48	40	32	24	16	7	0
1,840	1,860	84	74	65	57	49	41	33	25	17	8	0
1,860	1,880	86	75	66	58	50	42	34	26	18	10	1
1,880	1,900	87	76	68	59	51	43	35	27	19	11	2
1,900	1,920	88	78	69	60	52	44	36	28	20	12	4
1,920	1,940	90	79	70	62	53	45	37	29	21	13	5
1,940	1,960	91	80	71	63	55	46	38	30	22	14	6
1,960	1,980	93	82	72	64	56	47	39	31	23	15	7
1,980	2,000	94	83	73	65	57	49	40	32	24	16	8
2,000	2,020	95	85	74	66	58	50	41	33	25	17	9
2,020	2,040	97	86	75	67	59	51	43	34	26	18	10
2,040	2,060	98	88	77	68	60	52	44	35	27	19	11
2,060	2,080	100	89	78	69	61	53	45	37	28	20	12
2,080	2,100	101	90	80	70	62	54	46	38	29	21	13
2,100	2,120	102	92	81	71	63	55	47	39	31	22	14
2,120	2,140	104	93	82	72	64	56	48	40	32	23	15
2,140	2,160	105	95	84	73	65	57	49	41	33	25	16
2,160	2,180	107	96	85	75	66	58	50	42	34	26	17
2,180	2,200	108	97	87	76	67	59	51	43	35	27	19
2,200	2,220	110	99	88	77	68	60	52	44	36	28	20
2,220	2,240	111	100	89	79	69	61	53	45	37	29	21
2,240	2,260	112	102	91	80	71	62	54	46	38	30	22
2,260	2,280	114	103	92	82	72	63	55	47	39	31	23
2,280	2,300	115	104	94	83	73	65	56	48	40	32	24
2,300	2,320	117	106	95	84	74	66	57	49	41	33	25
2,320	2,340	118	107	97	86	75	67	59	50	42	34	26
2,340	2,360	119	109	98	87	76	68	60	51	43	35	27
2,360	2,380	121	110	99	89	78	69	61	53	44	36	28
		<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)</b>										
2,380	5,822	121	111	100	89	79	69	61	53	45	37	29
		<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,822 PLUS (round total to the nearest whole dollar)</b>										
5,822 and over		364	353	343	332	321	311	300	289	278	268	257

Revised January 1, 2009

## Single employees paid once a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	220	0	0	0	0	0	0	0	0	0	0	0
220	240	3	0	0	0	0	0	0	0	0	0	0
240	260	4	0	0	0	0	0	0	0	0	0	0
260	280	5	0	0	0	0	0	0	0	0	0	0
280	300	6	0	0	0	0	0	0	0	0	0	0
300	320	7	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0
340	360	10	0	0	0	0	0	0	0	0	0	0
360	380	11	0	0	0	0	0	0	0	0	0	0
380	400	12	0	0	0	0	0	0	0	0	0	0
400	420	13	0	0	0	0	0	0	0	0	0	0
420	440	14	0	0	0	0	0	0	0	0	0	0
440	460	15	0	0	0	0	0	0	0	0	0	0
460	480	16	0	0	0	0	0	0	0	0	0	0
480	500	17	1	0	0	0	0	0	0	0	0	0
500	520	18	2	0	0	0	0	0	0	0	0	0
520	540	19	3	0	0	0	0	0	0	0	0	0
540	560	20	4	0	0	0	0	0	0	0	0	0
560	580	21	5	0	0	0	0	0	0	0	0	0
580	600	22	6	0	0	0	0	0	0	0	0	0
600	640	24	8	0	0	0	0	0	0	0	0	0
640	680	26	10	0	0	0	0	0	0	0	0	0
680	720	28	12	0	0	0	0	0	0	0	0	0
720	760	30	14	0	0	0	0	0	0	0	0	0
760	800	33	16	0	0	0	0	0	0	0	0	0
800	840	35	18	2	0	0	0	0	0	0	0	0
840	880	37	21	4	0	0	0	0	0	0	0	0
880	920	39	23	6	0	0	0	0	0	0	0	0
920	960	41	25	9	0	0	0	0	0	0	0	0
960	1,000	43	27	11	0	0	0	0	0	0	0	0
1,000	1,040	45	29	13	0	0	0	0	0	0	0	0
1,040	1,080	48	31	15	0	0	0	0	0	0	0	0
1,080	1,120	50	33	17	1	0	0	0	0	0	0	0
1,120	1,160	52	36	19	3	0	0	0	0	0	0	0
1,160	1,200	54	38	21	5	0	0	0	0	0	0	0
1,200	1,240	56	40	24	7	0	0	0	0	0	0	0
1,240	1,280	58	42	26	9	0	0	0	0	0	0	0
1,280	1,320	60	44	28	12	0	0	0	0	0	0	0
1,320	1,360	63	46	30	14	0	0	0	0	0	0	0
1,360	1,400	65	48	32	16	0	0	0	0	0	0	0
1,400	1,440	67	51	34	18	2	0	0	0	0	0	0
1,440	1,480	69	53	36	20	4	0	0	0	0	0	0
1,480	1,520	71	55	39	22	6	0	0	0	0	0	0
1,520	1,560	73	57	41	24	8	0	0	0	0	0	0
1,560	1,600	75	59	43	27	10	0	0	0	0	0	0
1,600	1,640	78	61	45	29	12	0	0	0	0	0	0
1,640	1,680	80	63	47	31	15	0	0	0	0	0	0
1,680	1,720	82	66	49	33	17	0	0	0	0	0	0
1,720	1,760	84	68	51	35	19	3	0	0	0	0	0
1,760	1,800	86	70	54	37	21	5	0	0	0	0	0
1,800	1,840	88	72	56	39	23	7	0	0	0	0	0
1,840	1,880	90	74	58	42	25	9	0	0	0	0	0
1,880	1,920	93	76	60	44	27	11	0	0	0	0	0
1,920	1,960	95	78	62	46	30	13	0	0	0	0	0
1,960	2,000	97	81	64	48	32	15	0	0	0	0	0
2,000	2,040	99	83	66	50	34	18	1	0	0	0	0
2,040	2,080	101	85	69	52	36	20	3	0	0	0	0
2,080	2,120	104	87	71	54	38	22	6	0	0	0	0
2,120	2,160	107	89	73	57	40	24	8	0	0	0	0
2,160	2,200	109	91	75	59	42	26	10	0	0	0	0
2,200	2,240	112	93	77	61	45	28	12	0	0	0	0
2,240	2,280	115	95	79	63	47	30	14	0	0	0	0
2,280	2,320	118	98	81	65	49	33	16	0	0	0	0

# Single employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
2,320	2,360	121	100	84	67	51	35	18	2	0	0	0
2,360	2,400	124	102	86	69	53	37	21	4	0	0	0
2,400	2,440	126	105	88	72	55	39	23	6	0	0	0
2,440	2,480	129	108	90	74	57	41	25	9	0	0	0
2,480	2,520	132	111	92	76	60	43	27	11	0	0	0
2,520	2,560	135	113	94	78	62	45	29	13	0	0	0
2,560	2,600	138	116	96	80	64	48	31	15	0	0	0
2,600	2,640	140	119	98	82	66	50	33	17	1	0	0
2,640	2,680	143	122	101	84	68	52	36	19	3	0	0
2,680	2,720	146	125	103	86	70	54	38	21	5	0	0
2,720	2,760	149	127	106	89	72	56	40	24	7	0	0
2,760	2,800	152	130	109	91	74	58	42	26	9	0	0
2,800	2,840	155	133	112	93	77	60	44	28	12	0	0
2,840	2,880	157	136	114	95	79	63	46	30	14	0	0
2,880	2,920	160	139	117	97	81	65	48	32	16	0	0
2,920	2,960	163	142	120	99	83	67	51	34	18	2	0
2,960	3,000	166	144	123	102	85	69	53	36	20	4	0
3,000	3,040	169	147	126	104	87	71	55	39	22	6	0
3,040	3,080	171	150	129	107	89	73	57	41	24	8	0
3,080	3,120	174	153	131	110	92	75	59	43	27	10	0
3,120	3,160	177	156	134	113	94	77	61	45	29	12	0
3,160	3,200	180	159	137	116	96	80	63	47	31	15	0
3,200	3,240	183	161	140	118	98	82	65	49	33	17	0
3,240	3,280	186	164	143	121	100	84	68	51	35	19	3
3,280	3,320	188	167	146	124	103	86	70	54	37	21	5
3,320	3,360	191	170	148	127	105	88	72	56	39	23	7
3,360	3,400	194	173	151	130	108	90	74	58	42	25	9
3,400	3,440	197	175	154	133	111	92	76	60	44	27	11
3,440	3,480	200	178	157	135	114	95	78	62	46	30	13
3,480	3,520	203	181	160	138	117	97	80	64	48	32	15
3,520	3,560	205	184	162	141	120	99	83	66	50	34	18
3,560	3,600	208	187	165	144	122	101	85	68	52	36	20
3,600	3,640	211	190	168	147	125	104	87	71	54	38	22
3,640	3,680	214	192	171	149	128	107	89	73	56	40	24
3,680	3,720	217	195	174	152	131	109	91	75	58	42	26
3,720	3,760	219	198	177	155	134	112	93	77	61	44	28
3,760	3,800	222	201	179	158	136	115	95	79	63	47	30
3,800	3,840	225	204	182	161	139	118	98	81	65	49	33
3,840	3,880	228	206	185	164	142	121	100	83	67	51	35
3,880	3,920	231	209	188	166	145	123	102	86	69	53	37
3,920	3,960	234	212	191	169	148	126	105	88	71	55	39
3,960	4,000	236	215	193	172	151	129	108	90	74	57	41
4,000	4,040	239	218	196	175	153	132	111	92	76	59	43
4,040	4,080	242	221	199	178	156	135	113	94	78	62	45
4,080	4,120	245	223	202	180	159	138	116	96	80	64	47
4,120	4,160	248	226	205	183	162	140	119	98	82	66	50
4,160	4,200	250	229	208	186	165	143	122	101	84	68	52
4,200	4,240	253	232	210	189	167	146	125	103	86	70	54
4,240	4,280	256	235	213	192	170	149	127	106	89	72	56
4,280	4,320	259	237	216	195	173	152	130	109	91	74	58
4,320	4,360	262	240	219	197	176	155	133	112	93	77	60
4,360	4,400	265	243	222	200	179	157	136	114	95	79	62
4,400	4,440	267	246	224	203	182	160	139	117	97	81	65
4,440	4,480	270	249	227	206	184	163	142	120	99	83	67
4,480	4,520	273	252	230	209	187	166	144	123	101	85	69
4,520	4,560	276	254	233	211	190	169	147	126	104	87	71
4,560	4,600	279	257	236	214	193	171	150	129	107	89	73
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>												
4,600	6,392	280	259	237	216	194	173	151	130	109	91	74
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,392 PLUS (round total to the nearest whole dollar)</b>												
6,392 and over		406	385	364	342	321	299	278	256	235	213	192

Revised January 1, 2009

# Married employees paid once a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	640	0	0	0	0	0	0	0	0	0	0	0
640	680	1	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	5	0	0	0	0	0	0	0	0	0	0
760	800	7	0	0	0	0	0	0	0	0	0	0
800	840	9	0	0	0	0	0	0	0	0	0	0
840	880	11	0	0	0	0	0	0	0	0	0	0
880	920	14	0	0	0	0	0	0	0	0	0	0
920	960	16	0	0	0	0	0	0	0	0	0	0
960	1000	18	2	0	0	0	0	0	0	0	0	0
1,000	1,040	20	4	0	0	0	0	0	0	0	0	0
1,040	1,080	22	6	0	0	0	0	0	0	0	0	0
1,080	1,120	24	8	0	0	0	0	0	0	0	0	0
1,120	1,160	26	10	0	0	0	0	0	0	0	0	0
1,160	1,200	29	12	0	0	0	0	0	0	0	0	0
1,200	1,240	31	14	0	0	0	0	0	0	0	0	0
1,240	1,280	33	17	0	0	0	0	0	0	0	0	0
1,280	1,320	35	19	2	0	0	0	0	0	0	0	0
1,320	1,360	37	21	5	0	0	0	0	0	0	0	0
1,360	1,400	39	23	7	0	0	0	0	0	0	0	0
1,400	1,440	41	25	9	0	0	0	0	0	0	0	0
1,440	1,480	44	27	11	0	0	0	0	0	0	0	0
1,480	1,520	46	29	13	0	0	0	0	0	0	0	0
1,520	1,560	48	32	15	0	0	0	0	0	0	0	0
1,560	1,600	50	34	17	1	0	0	0	0	0	0	0
1,600	1,640	52	36	20	3	0	0	0	0	0	0	0
1,640	1,680	54	38	22	5	0	0	0	0	0	0	0
1,680	1,720	56	40	24	8	0	0	0	0	0	0	0
1,720	1,760	59	42	26	10	0	0	0	0	0	0	0
1,760	1,800	61	44	28	12	0	0	0	0	0	0	0
1,800	1,840	63	47	30	14	0	0	0	0	0	0	0
1,840	1,880	65	49	32	16	0	0	0	0	0	0	0
1,880	1,920	67	51	35	18	2	0	0	0	0	0	0
1,920	1,960	69	53	37	20	4	0	0	0	0	0	0
1,960	2,000	71	55	39	23	6	0	0	0	0	0	0
2,000	2,040	74	57	41	25	8	0	0	0	0	0	0
2,040	2,080	76	59	43	27	11	0	0	0	0	0	0
2,080	2,120	78	62	45	29	13	0	0	0	0	0	0
2,120	2,160	80	64	47	31	15	0	0	0	0	0	0
2,160	2,200	82	66	50	33	17	1	0	0	0	0	0
2,200	2,240	84	68	52	35	19	3	0	0	0	0	0
2,240	2,280	86	70	54	38	21	5	0	0	0	0	0
2,280	2,320	88	72	56	40	23	7	0	0	0	0	0
2,320	2,360	91	74	58	42	26	9	0	0	0	0	0
2,360	2,400	93	77	60	44	28	11	0	0	0	0	0
2,400	2,440	95	79	62	46	30	14	0	0	0	0	0
2,440	2,480	97	81	65	48	32	16	0	0	0	0	0
2,480	2,520	99	83	67	50	34	18	2	0	0	0	0
2,520	2,560	101	85	69	53	36	20	4	0	0	0	0
2,560	2,600	103	87	71	55	38	22	6	0	0	0	0
2,600	2,640	106	89	73	57	41	24	8	0	0	0	0
2,640	2,680	108	91	75	59	43	26	10	0	0	0	0
2,680	2,720	110	94	77	61	45	29	12	0	0	0	0

# Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
2,720	2,760	112	96	79	63	47	31	14	0	0	0	0
2,760	2,800	114	98	82	65	49	33	17	0	0	0	0
2,800	2,840	116	100	84	67	51	35	19	2	0	0	0
2,840	2,880	118	102	86	70	53	37	21	5	0	0	0
2,880	2,920	121	104	88	72	56	39	23	7	0	0	0
2,920	2,960	123	106	90	74	58	41	25	9	0	0	0
2,960	3,000	125	109	92	76	60	44	27	11	0	0	0
3,000	3,040	127	111	94	78	62	46	29	13	0	0	0
3,040	3,080	129	113	97	80	64	48	32	15	0	0	0
3,080	3,120	131	115	99	82	66	50	34	17	1	0	0
3,120	3,160	133	117	101	85	68	52	36	20	3	0	0
3,160	3,200	136	119	103	87	70	54	38	22	5	0	0
3,200	3,240	138	121	105	89	73	56	40	24	8	0	0
3,240	3,280	140	124	107	91	75	58	42	26	10	0	0
3,280	3,320	142	126	109	93	77	61	44	28	12	0	0
3,320	3,360	144	128	112	95	79	63	47	30	14	0	0
3,360	3,400	146	130	114	97	81	65	49	32	16	0	0
3,400	3,440	149	132	116	100	83	67	51	35	18	2	0
3,440	3,480	151	134	118	102	85	69	53	37	20	4	0
3,480	3,520	154	136	120	104	88	71	55	39	23	6	0
3,520	3,560	157	139	122	106	90	73	57	41	25	8	0
3,560	3,600	160	141	124	108	92	76	59	43	27	11	0
3,600	3,640	163	143	127	110	94	78	61	45	29	13	0
3,640	3,680	165	145	129	112	96	80	64	47	31	15	0
3,680	3,720	168	147	131	115	98	82	66	49	33	17	1
3,720	3,760	171	150	133	117	100	84	68	52	35	19	3
3,760	3,800	174	152	135	119	103	86	70	54	37	21	5
3,800	3,840	177	155	137	121	105	88	72	56	40	23	7
3,840	3,880	180	158	139	123	107	91	74	58	42	26	9
3,880	3,920	182	161	142	125	109	93	76	60	44	28	11
3,920	3,960	185	164	144	127	111	95	79	62	46	30	14
3,960	4,000	188	167	146	130	113	97	81	64	48	32	16
4,000	4,040	191	169	148	132	115	99	83	67	50	34	18
4,040	4,080	194	172	151	134	118	101	85	69	52	36	20
4,080	4,120	196	175	154	136	120	103	87	71	55	38	22
4,120	4,160	199	178	156	138	122	106	89	73	57	40	24
4,160	4,200	202	181	159	140	124	108	91	75	59	43	26
4,200	4,240	205	183	162	142	126	110	94	77	61	45	28
4,240	4,280	208	186	165	145	128	112	96	79	63	47	31
4,280	4,320	211	189	168	147	130	114	98	82	65	49	33
4,320	4,360	213	192	170	149	133	116	100	84	67	51	35
4,360	4,400	216	195	173	152	135	118	102	86	70	53	37
4,400	4,440	219	198	176	155	137	121	104	88	72	55	39
4,440	4,480	222	200	179	158	139	123	106	90	74	58	41
4,480	4,520	225	203	182	160	141	125	109	92	76	60	43
4,520	4,560	227	206	185	163	143	127	111	94	78	62	46
4,560	4,600	230	209	187	166	145	129	113	97	80	64	48
<b>7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)</b>												
4,600	11,643	232	210	189	167	146	130	114	98	81	65	49
<b>7.85 PERCENT (.0785) OF THE EXCESS OVER \$11,643 PLUS (round total to the nearest whole dollar)</b>												
11,643	and over	728	707	685	664	642	621	600	578	557	535	514

Revised January 1, 2009

# Computer formula

***If you use a computer to determine how much to withhold, use the formula below to set up your program. This formula supersedes any formulas before January 1, 2009. If you use a computer to determine withholding, you must program it for this new formula.***

## **Step 1**

Determine the employee's total wages for one payroll period.

## **Step 2**

Multiply the total wages from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage.

Multiply by:

- 360 if you pay by the day
- 52 if you pay by the week
- 26 if you pay every two weeks
- 24 if you pay twice a month
- 12 if you pay once a month

## **Step 3**

Multiply the number of the employee's withholding allowances by \$3,650.

## **Step 4**

Subtract the result in step 3 from the result in step 2.

## **Step 5**

Use the result from step 4 and the chart below to figure an amount for step 5.

## **Step 6**

Divide the result in step 5 by the number of payroll periods that you used in step 2. You may round the amount to the nearest dollar. The result is the amount of Minnesota income tax to withhold from the employee's wages.

### **Chart for step 5**

**If the employee is single** and the result from step 4 is:

<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
\$ 2,050	\$ 24,780	\$ 2,050	0.0535	\$ 0.00
24,780	76,700	24,780	0.0705	1,216.06
76,700	and over	76,700	0.0785	4,876.42

**If the employee is married** and the result from step 4 is:

<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
\$ 7,750	\$ 40,970	\$ 7,750	0.0535	\$ 0.00
40,970	139,720	40,970	0.0705	1,777.27
139,720	and over	139,720	0.0785	8,739.15

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## **Basic Minnesota Sales and Use Tax**

This workshop provides participants with a basic understanding of the goods and services subject to sales and use taxes. Other topics include exemption-certificate use, record-keeping and filing information.

## **Minnesota Sales Tax for Ad Rule**

This workshop is for businesses that provide creative promotional services. Topics covered include sales and use taxes, exemptions and the taxability of business activities involved with advertising services.

## **Sales Tax Border Issues**

A series of three workshops: (1) Minnesota/Wisconsin, (2) Minnesota/South Dakota and (3) Minnesota/North Dakota. Each workshop compares the sales tax requirements of Minnesota and one of its bordering states. These classes are intended for organizations that do business on both sides of a border. They are joint efforts of the Minnesota, Wisconsin, North Dakota and South Dakota state agencies.

## **Sales Tax Border Issues for Contractors**

This workshop compares sales and use tax obligations for contractors doing business in (1) Minnesota/South Dakota.

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