

2018 Income Tax Withholding Tables and Instructions for Employers

New for 2018

- During the 2017 session, the North Carolina General Assembly enacted Session Law 2017-57 which converted North Carolina's child tax credit to a child deduction. The new "Child Deduction Amount" varies based on a taxpayer's filing status and adjusted gross income ("AGI"). The "Child Deduction Amount" expands the number of taxpayers who may benefit by increasing the AGI limits and by providing five deduction amounts, as opposed to the current two credit amounts. The changes did not result in revisions to the Formula Tables for the Percentage Method Withholding Computations or Formula Tables for Annualized Method Withholding Computations on pages 15-17, or the Wage Bracket Tables on Pages 19-45.
- The conversion of the child tax credit to a child deduction required adjustments to the allowance table for Form NC-4EZ, and the allowance worksheets for Forms NC-4, NC-4 NRA, and NC-4P. You are not required to obtain a new Form NC-4, NC-4EZ, or NC-4P from each employee or pension recipient because of the conversion of the child tax credit to a child deduction; however, be aware that an employee or pension recipient could either be entitled to an additional allowance or lose an existing allowance because of this law change. We request that you inform your employees or pension recipients of the repeal of the child tax credit and the enactment of the new child deduction and encourage them to review the number of allowances they claimed in 2017 to determine if the number should be adjusted.
- Session Law 2015-259 amended G.S. 105-236(a)(10)c to require the Department to assess a \$50 penalty against an employer that fails to file an informational return with the Department by the date the return is due. The penalty was effective for taxable years beginning on or after January 1, 2016. The Secretary elected to automatically waive the failure to file penalty on NC-3s due to be filed by January 31, 2017 but which were filed after that date. The Department will impose the failure to file penalty on NC-3s due to be filed on January 31, 2018 if the return is not timely filed.
- Session Law 2017-204 amended G.S. 105-251.2 to require a "payment settlement entity" to submit a duplicate of all information filed with the Internal Revenue Service pursuant to Section 6050W of the Internal Revenue Code (i.e. the 1099-K, "Merchant Card and Third Party Network Payments" 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 to the Secretary in an electronic format. This information must be filed with the Department on or before March 31 for the preceding calendar year. Any report not timely filed with the Secretary is subject to a penalty of \$1,000. Of note, there is no provision in North Carolina law that permits the Secretary to waive the electronic filing requirement.

The following forms are no longer included in this publication:

- **Form NC-BR** – Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax
- **Form NC-4 EZ** - Employee's Withholding Allowance Certificate (easy version)
- **Form NC-4** - Employee's Withholding Allowance Certificate
- **Form NC-4 NRA** – Nonresident Alien Employee's Withholding Allowance Certificate
- **Form NC-4P** – Withholding Certificate for Pension or Annuity Payments

You may obtain these forms from our website, www.ncdor.gov, or you may request the Department mail you a form by calling 1-800-252-3052.

**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 nonresident who received non-wage compensation for personal services performed in North Carolina a Form NC-1099PS , Personal Services Income Paid to a Nonresident, and each ITIN Contractor a Form NC-1099-ITIN , Compensation Paid to an ITIN Contractor, or Federal Form 1099-MISC , Miscellaneous Income. 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. File Annual Withholding Reconciliation (Form NC-3) together with all N.C. Department of Revenue copies (copy 1) of the forms W-2, W-2G, 1099-MISC, 1099-R, 1099-PS, NC-1099-ITIN, 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. If the employee does not give you a new completed Form NC-4, withhold tax as if he or she is single with zero withholding allowances.
Due Dates for: Quarterly Filers	See Section 15 for due dates for reporting and paying the tax withheld on a quarterly basis.
Monthly Filers	See Section 16 for due dates for reporting and paying the tax withheld on a monthly basis.
Semiweekly Filers	See Section 17 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.

Table of Contents

Section	Page	Section	Page
1. General Information.....	3	14. Employee's Withholding Allowance Certificates, Form NC-4, Form NC-4EZ, or Form NC-4 NRA.....	10
2. Who Are Employers?.....	3	15. Quarterly Returns and Payments	11
3. Withholding Identification Number.....	4	16. Monthly Returns and Payments	12
4. Who Are Employees?	4	17. Semiweekly Payments	12
5. Treatment of Residents and Nonresidents	4	18. Paying Withholding Tax Electronically.....	12
6. Withholding from Pensions, Annuities, and Deferred Compensation	4	19. Electronic Funds Transfer (EFT)	12
7. Withholding from Nonresidents for Personal Services Performed in North Carolina.....	6	20. Adjustments.....	12
8. Withholding on Contractors Identified by an Individual Taxpayer Identification Number (ITIN).....	8	21. Payment of Tax.....	12
9. Payee's Identification Number.....	8	22. Wage and Tax Statements.....	13
10. Withholding from Wages	9	23. Annual Withholding Reconciliation	13
11. Payments Exempt From Withholding	9	24. Reporting 1099 Information	13
12. Payroll Period	9	25. Records to be Kept.....	14
13. Supplemental Wages	9	26. Methods of Computing North Carolina Income Tax Withholding	14
		27. Wage Bracket Tables.....	19

Instructions and Explanations

Section 1. General Information

North Carolina law requires withholding of income tax from:

- (a) Salaries and wages of all North Carolina residents regardless of where earned,
- (b) Wages of nonresidents for services performed in North Carolina,
- (c) Non-wage compensation paid to nonresidents for certain personal services performed in North Carolina,
- (d) Pension payments paid to North Carolina residents if federal withholding is required on the payments,
- (e) Contractors identified by an Individual Taxpayer Identification Number (ITIN) if the contractor performs services in North Carolina for compensation other than wages, and
- (f) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 5.499 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.

Use the preaddressed forms which will be mailed to you after you are registered. 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 last payment of wages, provide copies of the wage and tax statements to all employees. File the annual reconciliation (**Form NC-3**) with Departmental copies of the wage and tax statements on or before January 31 of the following year.

At the end of each year, you must prepare W-2 and 1099 statements, furnish copies to the employees for use in filing their income tax returns and submit the information to the Department of Revenue along with the annual reconciliation of income tax withheld.

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. Conversely, a recipient who has State income tax withheld can elect not to have federal 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 4 percent.

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 \$8,750 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 file an annual withholding reconciliation (**Form NC-3**) with the Department of Revenue that 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. The annual reconciliation for withholding from pensions is due on or before January 31.

Section 7. Withholding from Nonresidents for Personal Services Performed in North Carolina

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

- (a) **Compensation.** Consideration a payer pays a nonresident individual or nonresident entity for personal services performed in North Carolina.
- (b) **Nonresident contractor.** A nonresident individual who performs, or a nonresident entity that provides for the performance, in North Carolina for compensation other than wages any personal services in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program.
- (c) **Nonresident entity.** Any of the following:
 - (1) A foreign limited liability company that has not obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57C of the General Statutes.
 - (2) A foreign limited partnership or a general partnership formed under the laws of any jurisdiction other than North Carolina, unless the partnership maintains a permanent place

of business in North Carolina.

- (3) A foreign corporation that has not obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes.

(d) Payer. A person who, in the course of a trade or business, pays a nonresident individual or a nonresident entity compensation for personal services performed in North Carolina.

(e) Personal services income. Non-wage compensation.

(f) Withholding agent. An employer or a payer.

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 nonresident contractor for personal services performed in North Carolina, you must withhold North Carolina income tax at the rate of 4 percent from the compensation.

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.

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 or who is a resident of North Carolina. The payer must obtain from any individual from whom the payer does not withhold because the individual is a resident of this State the individual's address and social security number and retain this information in its records.

Withholding is only required if the contractor 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 personal services provider 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 contractor more than \$1,500 during the year, the payer should withhold from each payment even if the first payment does not exceed \$1,500.

How and when to pay the tax withheld. If you pay personal services income to a nonresident contractor and you do not already have a withholding account identification number, you must complete **Form NC-BR**.

If you withhold from both personal services income and wages, you must report the withholding from personal services income with the wage withholding. You must report and pay the tax withheld from nonresident personal services income on a quarterly, monthly, or semiweekly basis depending on the average amount withheld per month. (See numbers 15, 16 and 17 for determining the basis on which to file.)

Form NC-1099PS and annual reconciliation requirement. If you withhold tax from a nonresident contractor, you must give the contractor **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099PS if it reflects the amount of North Carolina income tax withheld. Form NC-1099PS must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the personal services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before January 31 following the year in which the compensation was paid. Payers who report only personal services withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from personal services income must file one annual reconciliation report that includes the two types of withholding statements.

Amounts withheld in error. If you withhold an amount in error and the amount is refunded to the contractor before the end of the calendar year and before you give the NC-1099PS to the contractor, do not report

the refunded amount on the NC-1099PS 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 contractor, 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. Withholding on Contractors Identified by an Individual Taxpayer Identification Number (ITIN)

The following definitions are applicable with respect to withholding on contractors identified by an ITIN:

(a) Compensation. Consideration a payer pays to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

(b) ITIN contractor. An ITIN holder who performs services in North Carolina for compensation other than wages.

(c) ITIN holder. A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN). An ITIN is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number.

(d) Payer. A person who, in the course of a trade or business, pays compensation to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

Withholding requirement. If, in the course of your trade or business, you pay compensation of more than \$1,500 during the calendar year to an ITIN contractor, you must withhold North Carolina income tax at the rate of 4 percent of the compensation paid to the contractor. 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 an ITIN contractor and you do not already have a withholding account identification number, you must complete **Form NC-BR**. You must report and pay the tax withheld on a quarterly, monthly, or semiweekly basis depending on the average amount withheld during the month. (See numbers 15, 16, and 17 for determining the basis on which to file.) If you withhold from ITIN contractor compensation and wages,

you must report the withholding from ITIN contractor compensation with the wage withholding.

Form NC-1099-ITIN and annual reconciliation requirement. If you withhold tax from an ITIN contractor, you must give the contractor **Form NC-1099-ITIN**, Compensation Paid to an ITIN Contractor, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099-ITIN if it reflects the amount of North Carolina income tax withheld. Form NC-1099-ITIN must be given to the contractor 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 and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before January 31 following the year in which the compensation was paid. Payers who report only ITIN compensation withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from ITIN compensation must file one annual reconciliation report that includes the two types of withholding statements.

Amounts withheld in error. If you withhold an amount in error and the amount is refunded to the contractor before the end of the calendar year and before you give the NC-1099-ITIN to the contractor, do not report the refunded amount on the NC-1099-ITIN 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 contractor, 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 9. Payee's 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-1099PS 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 a person 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-1099-ITIN.

Section 10. Withholding from Wages

The term wages generally has the same meaning as in Section 3401 of the Internal Revenue Code except that it does not include the amount an employer pays an employee for reimbursement of ordinary and necessary business expenses of the employee. 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 11. 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 12. Payroll Period

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

Section 13. 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 5.599%, 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 14. 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 dependent, 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 (\$8,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$41 ($\$8,750 \times 5.599\% \div 12$).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$9	\$19	\$20	\$41

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$8,750 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 5.599% 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 \$8,750 or less. The following chart lists the

wages per period that qualify for the 5.599% 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 5.599% of the amount of wages if wages do not exceed:
Weekly	\$168
Biweekly	\$336
Semimonthly	\$364
Monthly	\$729

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500 in February 2018. Employee files a Form NC-4 NRA claiming zero allowances on line 1 and additional withholding of \$41 on line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$41. Using the modification, Employer will withhold \$28 ($\$500 \times 5.599\%$).

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 2018, the weekly wage amount would be \$168 (standard deduction for single individual is \$8,750 divided by 52 = \$168). 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 \$140.

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 15. 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 16. 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 17. 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. Detailed instructions are included in the forms packet which is mailed each quarter.

Section 18. 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 search for online file and pay.

Section 19. 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. You will not receive payment vouchers if you pay electronically. However, you must continue to file **Form NC-5Q**, North Carolina Quarterly Income Tax Return, and **Form NC-3**, Annual Withholding Reconciliation. 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 20. 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 have reported an incorrect amount of tax, see the instructions for amending or correcting the report in the coupon payment books.

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

On or before January 31, file the Annual Withholding Reconciliation, Form NC-3, and the Department’s copy of each **Form W-2, Form W-2G, Form NC-1099 PS, Form NC-1099-ITIN, Federal Form 1099-MISC, Federal Form 1099R, and Federal Form 1042-S** for the preceding calendar year. Form NC-3 and the applicable statements must be filed electronically, unless you are granted a waiver of the requirement to file electronically. See the Department’s website, www.ncdor.gov/taxes/withholding-tax/enc3, for details and instructions on filing your Annual Withholding Reconciliation. The Annual Withholding Reconciliation, Form NC-3, must be filed with the Department on or before January 31 for the preceding calendar year. A failure to file informational return penalty of \$50 is required if annual reconciliation (**Form NC-3**) is not timely filed.

You may amend a previously filed annual reconciliation (**Form NC-3**) by filing Form **NC-3X**, Amended Annual Withholding Reconciliation. If you are amending an electronically filed Form NC-3, you must file your Form NC-3X electronically. See the Department’s website, www.ncdor.gov/taxes/withholding-tax/enc3, for details and instructions on filing your Amended Annual Withholding Reconciliation.

Section 24. Reporting 1099 Information

North Carolina law requires that a payer provide a nonresident contractor or ITIN contractor a statement showing the total compensation paid and the amount withheld during the calendar year. The payer must give **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, or **Form NC-1099-ITIN**, Compensation Paid to an ITIN Contractor, to the contractor on or before January 31 following the calendar year in which the compensation was paid, or if the contractor requests the statement before then, within 45 days after the last payment of compensation to the contractor. **Federal Form 1099-MISC** may be

filed in lieu of **Form NC-1099PS** or **Form NC-1099-ITIN** provided 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.

Forms NC-1099PS, NC-1099-ITIN, NC-1099NRS, and any federal Form 1099-MISC or 1099-R, where either North Carolina income tax has been withheld or the recipient's address is located in North Carolina, must be filed with North Carolina; however, other reports of 1099 information (interest, rents, premiums, dividends, etc.) are not required to be reported to North Carolina unless the payments have not been reported to the Internal Revenue Service.

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 1099-K, "Merchant Card and Third Party Network Payments" 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 to the Secretary in an electronic format. This information must be filed with the Department on or before March 31 for the preceding calendar year. Any report not timely filed with the Secretary is subject to a penalty of \$1,000.00. Of note, there is no provision in North Carolina law that permits the Secretary to waive the electronic filing requirement.

Section 25. 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 three 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 26. 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 45. The formula tables for the **Percentage Method** and the **Annualized Wages Method** are on pages 15 through 17. 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.

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 \$168.27 _____
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 .05599 _____

Weekly Payroll Period

Head of Household

1. Enter weekly wages _____
2. Weekly portion of standard deduction \$269.23 _____
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 .05599 _____

Biweekly Payroll Period

Single Person, Married Person, or Surviving Spouse

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$336.54 _____
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 .05599 _____

Biweekly Payroll Period

Head of Household

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$538.46 _____
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 .05599 _____

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	\$364.58	_____
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 .05599		_____

Semimonthly Payroll Period		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$583.33	_____
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 .05599		_____

Monthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$729.17	_____
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 .05599		_____

Monthly Payroll Period		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,166.67	_____
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 .05599		_____

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	\$168.27	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add Line 2 and Line 3		\$264.43
5. Net weekly wages. Subtract Line 4 from Line 1		\$185.57
6. Tax to be withheld each payroll period. Multiply Line 5 by .05599		\$10.00

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	\$8,750.00	
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 .05599		_____
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	\$14,000.00	
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 .05599		_____
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>\$8,750.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add Line 4 and Line 5		<u>\$13,750.00</u>
7. Net annualized wages. Subtract Line 6 from Line 3		<u>\$9,650.00</u>
8. Annualized tax. Multiply Line 7 by .05599		<u>\$540.30</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>\$10.00</u>

27. 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	180	0	0	0	0	0	0	0	0	0	0	0
180	195	1	0	0	0	0	0	0	0	0	0	0
195	210	2	0	0	0	0	0	0	0	0	0	0
210	225	3	0	0	0	0	0	0	0	0	0	0
225	240	4	1	0	0	0	0	0	0	0	0	0
240	255	4	2	0	0	0	0	0	0	0	0	0
255	270	5	3	0	0	0	0	0	0	0	0	0
270	285	6	3	1	0	0	0	0	0	0	0	0
285	300	7	4	2	0	0	0	0	0	0	0	0
300	315	8	5	2	0	0	0	0	0	0	0	0
315	330	9	6	3	1	0	0	0	0	0	0	0
330	345	9	7	4	1	0	0	0	0	0	0	0
345	360	10	8	5	2	0	0	0	0	0	0	0
360	375	11	8	6	3	0	0	0	0	0	0	0
375	390	12	9	7	4	1	0	0	0	0	0	0
390	405	13	10	7	5	2	0	0	0	0	0	0
405	420	14	11	8	6	3	0	0	0	0	0	0
420	435	15	12	9	6	4	1	0	0	0	0	0
435	450	15	13	10	7	5	2	0	0	0	0	0
450	465	16	14	11	8	5	3	0	0	0	0	0
465	480	17	14	12	9	6	4	1	0	0	0	0
480	495	18	15	12	10	7	4	2	0	0	0	0
495	510	19	16	13	11	8	5	3	0	0	0	0
510	525	20	17	14	11	9	6	3	1	0	0	0
525	540	20	18	15	12	10	7	4	2	0	0	0
540	555	21	19	16	13	10	8	5	2	0	0	0
555	570	22	19	17	14	11	9	6	3	1	0	0
570	585	23	20	18	15	12	9	7	4	1	0	0
585	600	24	21	18	16	13	10	8	5	2	0	0
600	615	25	22	19	17	14	11	8	6	3	0	0
615	630	25	23	20	17	15	12	9	7	4	1	0
630	645	26	24	21	18	16	13	10	7	5	2	0
645	660	27	24	22	19	16	14	11	8	6	3	0
660	675	28	25	23	20	17	14	12	9	6	4	1
675	690	29	26	23	21	18	15	13	10	7	5	2
690	705	30	27	24	22	19	16	13	11	8	5	3
705	720	30	28	25	22	20	17	14	12	9	6	4
720	735	31	29	26	23	21	18	15	12	10	7	4
735	750	32	29	27	24	21	19	16	13	11	8	5
750	765	33	30	28	25	22	20	17	14	11	9	6
765	785	34	31	29	26	23	21	18	15	12	10	7
785	805	35	32	30	27	24	22	19	16	14	11	8
805	825	36	34	31	28	25	23	20	17	15	12	9
825	845	37	35	32	29	27	24	21	18	16	13	10
845	865	38	36	33	30	28	25	22	20	17	14	12
865	885	40	37	34	31	29	26	23	21	18	15	13
885	905	41	38	35	33	30	27	25	22	19	16	14
905	925	42	39	36	34	31	28	26	23	20	18	15
925	945	43	40	38	35	32	29	27	24	21	19	16
945	965	44	41	39	36	33	31	28	25	23	20	17
965	985	45	42	40	37	34	32	29	26	24	21	18
985	1005	46	44	41	38	36	33	30	27	25	22	19
1005	1025	47	45	42	39	37	34	31	29	26	23	20
1025	1045	49	46	43	40	38	35	32	30	27	24	22
1045	1065	50	47	44	42	39	36	33	31	28	25	23
1065	1085	51	48	45	43	40	37	35	32	29	27	24
1085	1105	52	49	47	44	41	38	36	33	30	28	25
1105	1125	53	50	48	45	42	40	37	34	31	29	26
1125	1145	54	51	49	46	43	41	38	35	33	30	27
1145	1165	55	53	50	47	44	42	39	36	34	31	28

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1165	1185	56	54	51	48	46	43	40	38	35	32	29
1185	1205	57	55	52	49	47	44	41	39	36	33	31
1205	1225	59	56	53	51	48	45	42	40	37	34	32
1225	1245	60	57	54	52	49	46	44	41	38	35	33
1245	1265	61	58	55	53	50	47	45	42	39	37	34
1265	1285	62	59	57	54	51	49	46	43	40	38	35
1285	1305	63	60	58	55	52	50	47	44	42	39	36
1305	1325	64	62	59	56	53	51	48	45	43	40	37
1325	1345	65	63	60	57	55	52	49	46	44	41	38
1345	1365	66	64	61	58	56	53	50	48	45	42	40
1365	1385	68	65	62	59	57	54	51	49	46	43	41
1385	1405	69	66	63	61	58	55	53	50	47	44	42
1405	1425	70	67	64	62	59	56	54	51	48	46	43
1425	1445	71	68	66	63	60	57	55	52	49	47	44
1445	1465	72	69	67	64	61	59	56	53	51	48	45
1465	1485	73	70	68	65	62	60	57	54	52	49	46
1485	1505	74	72	69	66	64	61	58	55	53	50	47
1505	1525	75	73	70	67	65	62	59	57	54	51	48
1525	1545	77	74	71	68	66	63	60	58	55	52	50
1545	1565	78	75	72	70	67	64	61	59	56	53	51
1565	1585	79	76	73	71	68	65	63	60	57	55	52
1585	1605	80	77	74	72	69	66	64	61	58	56	53
1605	1625	81	78	76	73	70	68	65	62	59	57	54
1625	1645	82	79	77	74	71	69	66	63	61	58	55
1645	1665	83	81	78	75	72	70	67	64	62	59	56
1665	1685	84	82	79	76	74	71	68	66	63	60	57
1685	1705	85	83	80	77	75	72	69	67	64	61	59
1705	1725	87	84	81	79	76	73	70	68	65	62	60
1725	1745	88	85	82	80	77	74	72	69	66	63	61
1745	1765	89	86	83	81	78	75	73	70	67	65	62
1765	1785	90	87	85	82	79	77	74	71	68	66	63
1785	1805	91	88	86	83	80	78	75	72	70	67	64
1805	1825	92	90	87	84	81	79	76	73	71	68	65
1825	1845	93	91	88	85	83	80	77	74	72	69	66
1845	1865	94	92	89	86	84	81	78	76	73	70	68
1865	1885	96	93	90	87	85	82	79	77	74	71	69
1885	1905	97	94	91	89	86	83	81	78	75	72	70
1905	1925	98	95	92	90	87	84	82	79	76	74	71
1925	1945	99	96	94	91	88	85	83	80	77	75	72
1945	1965	100	97	95	92	89	87	84	81	79	76	73
1965	1985	101	98	96	93	90	88	85	82	80	77	74
1985	2005	102	100	97	94	92	89	86	83	81	78	75
2005	2025	103	101	98	95	93	90	87	85	82	79	76
2025	2045	105	102	99	96	94	91	88	86	83	80	78
2045	2065	106	103	100	98	95	92	89	87	84	81	79
2065	2085	107	104	101	99	96	93	91	88	85	83	80
2085	2105	108	105	102	100	97	94	92	89	86	84	81
2105	2125	109	106	104	101	98	96	93	90	87	85	82
2125	2145	110	107	105	102	99	97	94	91	89	86	83
2145	2165	111	109	106	103	100	98	95	92	90	87	84
2165	2185	112	110	107	104	102	99	96	94	91	88	85
2185	2205	113	111	108	105	103	100	97	95	92	89	87
2205	2225	115	112	109	107	104	101	98	96	93	90	88
2225	2245	116	113	110	108	105	102	100	97	94	91	89
2245	2265	117	114	111	109	106	103	101	98	95	93	90
2265	2285	118	115	113	110	107	104	102	99	96	94	91
2285	2305	119	116	114	111	108	106	103	100	98	95	92
2305	2325	120	118	115	112	109	107	104	101	99	96	93
2325	2345	121	119	116	113	111	108	105	102	100	97	94
2345	2365	122	120	117	114	112	109	106	104	101	98	96

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 -										
2365	2385	124	121	118	115	113	110	107	105	102	99	97
2385	2405	125	122	119	117	114	111	109	106	103	100	98
2405	2425	126	123	120	118	115	112	110	107	104	102	99
2425	2445	127	124	122	119	116	113	111	108	105	103	100
2445	2465	128	125	123	120	117	115	112	109	106	104	101
2465	2485	129	126	124	121	118	116	113	110	108	105	102
2485	2505	130	128	125	122	120	117	114	111	109	106	103
2505	2525	131	129	126	123	121	118	115	113	110	107	104
2525	2545	133	130	127	124	122	119	116	114	111	108	106
2545	2565	134	131	128	126	123	120	117	115	112	109	107
2565	2585	135	132	129	127	124	121	119	116	113	111	108
2585	2605	136	133	130	128	125	122	120	117	114	112	109
2605	2625	137	134	132	129	126	124	121	118	115	113	110
2625	2645	138	135	133	130	127	125	122	119	117	114	111
2645	2665	139	137	134	131	128	126	123	120	118	115	112
2665	2685	140	138	135	132	130	127	124	122	119	116	113
2685	2705	141	139	136	133	131	128	125	123	120	117	115
2705	2725	143	140	137	135	132	129	126	124	121	118	116
2725	2745	144	141	138	136	133	130	128	125	122	119	117
2745	2765	145	142	139	137	134	131	129	126	123	121	118
2765	2785	146	143	141	138	135	132	130	127	124	122	119
2785	2805	147	144	142	139	136	134	131	128	126	123	120
2805	2825	148	145	143	140	137	135	132	129	127	124	121
2825	2845	149	147	144	141	139	136	133	130	128	125	122
2845	2865	150	148	145	142	140	137	134	132	129	126	124
2865	2885	152	149	146	143	141	138	135	133	130	127	125
2885	2905	153	150	147	145	142	139	137	134	131	128	126
2905	2925	154	151	148	146	143	140	138	135	132	130	127
2925	2945	155	152	150	147	144	141	139	136	133	131	128
2945	2965	156	153	151	148	145	143	140	137	134	132	129
2965	2985	157	154	152	149	146	144	141	138	136	133	130
2985	3005	158	156	153	150	148	145	142	139	137	134	131
3005	3025	159	157	154	151	149	146	143	141	138	135	132
3025	3045	161	158	155	152	150	147	144	142	139	136	134
3045	3065	162	159	156	154	151	148	145	143	140	137	135
3065	3085	163	160	157	155	152	149	147	144	141	139	136
3085	3105	164	161	158	156	153	150	148	145	142	140	137
3105	3125	165	162	160	157	154	152	149	146	143	141	138
3125	3145	166	163	161	158	155	153	150	147	145	142	139
3145	3165	167	165	162	159	156	154	151	148	146	143	140
3165	3185	168	166	163	160	158	155	152	150	147	144	141
3185	3205	169	167	164	161	159	156	153	151	148	145	143
3205	3225	171	168	165	163	160	157	154	152	149	146	144
3225	3245	172	169	166	164	161	158	156	153	150	147	145
3245	3265	173	170	167	165	162	159	157	154	151	149	146
3265	3285	174	171	169	166	163	160	158	155	152	150	147
3285	3305	175	172	170	167	164	162	159	156	154	151	148
3305	3325	176	173	171	168	165	163	160	157	155	152	149
3325	3345	177	175	172	169	167	164	161	158	156	153	150
3345	3365	178	176	173	170	168	165	162	160	157	154	152
3365	3385	180	177	174	171	169	166	163	161	158	155	153
3385	3405	181	178	175	173	170	167	165	162	159	156	154
3405	3425	182	179	176	174	171	168	166	163	160	158	155
3425	3445	183	180	178	175	172	169	167	164	161	159	156
3445	3465	184	181	179	176	173	171	168	165	162	160	157
3465	3485	185	182	180	177	174	172	169	166	164	161	158
3485	3505	186	184	181	178	175	173	170	167	165	162	159
3505	3525	187	185	182	179	177	174	171	169	166	163	160
3525	3545	189	186	183	180	178	175	172	170	167	164	162
3545	3565	190	187	184	182	179	176	173	171	168	165	163

3565 and over use the percentage method beginning on page 14.

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	345	0	0	0	0	0	0	0	0	0	0	0
345	360	1	0	0	0	0	0	0	0	0	0	0
360	375	2	0	0	0	0	0	0	0	0	0	0
375	390	3	0	0	0	0	0	0	0	0	0	0
390	405	3	0	0	0	0	0	0	0	0	0	0
405	420	4	0	0	0	0	0	0	0	0	0	0
420	435	5	0	0	0	0	0	0	0	0	0	0
435	450	6	1	0	0	0	0	0	0	0	0	0
450	465	7	1	0	0	0	0	0	0	0	0	0
465	480	8	2	0	0	0	0	0	0	0	0	0
480	495	8	3	0	0	0	0	0	0	0	0	0
495	510	9	4	0	0	0	0	0	0	0	0	0
510	525	10	5	0	0	0	0	0	0	0	0	0
525	540	11	6	0	0	0	0	0	0	0	0	0
540	555	12	6	1	0	0	0	0	0	0	0	0
555	570	13	7	2	0	0	0	0	0	0	0	0
570	585	13	8	3	0	0	0	0	0	0	0	0
585	600	14	9	4	0	0	0	0	0	0	0	0
600	615	15	10	4	0	0	0	0	0	0	0	0
615	630	16	11	5	0	0	0	0	0	0	0	0
630	645	17	11	6	1	0	0	0	0	0	0	0
645	660	18	12	7	2	0	0	0	0	0	0	0
660	675	19	13	8	2	0	0	0	0	0	0	0
675	690	19	14	9	3	0	0	0	0	0	0	0
690	705	20	15	9	4	0	0	0	0	0	0	0
705	720	21	16	10	5	0	0	0	0	0	0	0
720	735	22	17	11	6	0	0	0	0	0	0	0
735	750	23	17	12	7	1	0	0	0	0	0	0
750	765	24	18	13	7	2	0	0	0	0	0	0
765	780	24	19	14	8	3	0	0	0	0	0	0
780	795	25	20	14	9	4	0	0	0	0	0	0
795	810	26	21	15	10	5	0	0	0	0	0	0
810	825	27	22	16	11	5	0	0	0	0	0	0
825	840	28	22	17	12	6	1	0	0	0	0	0
840	855	29	23	18	12	7	2	0	0	0	0	0
855	870	29	24	19	13	8	3	0	0	0	0	0
870	885	30	25	20	14	9	3	0	0	0	0	0
885	900	31	26	20	15	10	4	0	0	0	0	0
900	915	32	27	21	16	10	5	0	0	0	0	0
915	930	33	27	22	17	11	6	1	0	0	0	0
930	945	34	28	23	17	12	7	1	0	0	0	0
945	960	34	29	24	18	13	8	2	0	0	0	0
960	975	35	30	25	19	14	8	3	0	0	0	0
975	990	36	31	25	20	15	9	4	0	0	0	0
990	1005	37	32	26	21	15	10	5	0	0	0	0
1005	1020	38	32	27	22	16	11	6	0	0	0	0
1020	1035	39	33	28	23	17	12	6	1	0	0	0
1035	1050	40	34	29	23	18	13	7	2	0	0	0
1050	1065	40	35	30	24	19	13	8	3	0	0	0
1065	1080	41	36	30	25	20	14	9	4	0	0	0
1080	1095	42	37	31	26	21	15	10	4	0	0	0
1095	1110	43	38	32	27	21	16	11	5	0	0	0
1110	1125	44	38	33	28	22	17	11	6	1	0	0
1125	1140	45	39	34	28	23	18	12	7	1	0	0
1140	1155	45	40	35	29	24	18	13	8	2	0	0
1155	1170	46	41	35	30	25	19	14	9	3	0	0
1170	1185	47	42	36	31	26	20	15	9	4	0	0
1185	1200	48	43	37	32	26	21	16	10	5	0	0
1200	1215	49	43	38	33	27	22	16	11	6	0	0
1215	1230	50	44	39	33	28	23	17	12	7	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 -										
1230	1245	50	45	40	34	29	24	18	13	7	2	0
1245	1260	51	46	41	35	30	24	19	14	8	3	0
1260	1275	52	47	41	36	31	25	20	14	9	4	0
1275	1290	53	48	42	37	31	26	21	15	10	5	0
1290	1305	54	48	43	38	32	27	22	16	11	5	0
1305	1320	55	49	44	38	33	28	22	17	12	6	1
1320	1335	55	50	45	39	34	29	23	18	12	7	2
1335	1350	56	51	46	40	35	29	24	19	13	8	2
1350	1365	57	52	46	41	36	30	25	19	14	9	3
1365	1380	58	53	47	42	36	31	26	20	15	10	4
1380	1395	59	53	48	43	37	32	27	21	16	10	5
1395	1410	60	54	49	44	38	33	27	22	17	11	6
1410	1425	61	55	50	44	39	34	28	23	17	12	7
1425	1440	61	56	51	45	40	34	29	24	18	13	8
1440	1455	62	57	51	46	41	35	30	25	19	14	8
1455	1470	63	58	52	47	42	36	31	25	20	15	9
1470	1485	64	58	53	48	42	37	32	26	21	15	10
1485	1500	65	59	54	49	43	38	32	27	22	16	11
1500	1515	66	60	55	49	44	39	33	28	22	17	12
1515	1530	66	61	56	50	45	39	34	29	23	18	13
1530	1545	67	62	56	51	46	40	35	30	24	19	13
1545	1560	68	63	57	52	47	41	36	30	25	20	14
1560	1575	69	64	58	53	47	42	37	31	26	20	15
1575	1590	70	64	59	54	48	43	37	32	27	21	16
1590	1605	71	65	60	54	49	44	38	33	28	22	17
1605	1620	71	66	61	55	50	45	39	34	28	23	18
1620	1635	72	67	62	56	51	45	40	35	29	24	18
1635	1650	73	68	62	57	52	46	41	35	30	25	19
1650	1665	74	69	63	58	52	47	42	36	31	26	20
1665	1680	75	69	64	59	53	48	42	37	32	26	21
1680	1695	76	70	65	59	54	49	43	38	33	27	22
1695	1710	76	71	66	60	55	50	44	39	33	28	23
1710	1725	77	72	67	61	56	50	45	40	34	29	23
1725	1740	78	73	67	62	57	51	46	40	35	30	24
1740	1755	79	74	68	63	57	52	47	41	36	31	25
1755	1770	80	74	69	64	58	53	48	42	37	31	26
1770	1785	81	75	70	65	59	54	48	43	38	32	27
1785	1800	82	76	71	65	60	55	49	44	38	33	28
1800	1815	82	77	72	66	61	55	50	45	39	34	29
1815	1830	83	78	72	67	62	56	51	46	40	35	29
1830	1845	84	79	73	68	63	57	52	46	41	36	30
1845	1860	85	79	74	69	63	58	53	47	42	36	31
1860	1875	86	80	75	70	64	59	53	48	43	37	32
1875	1890	87	81	76	70	65	60	54	49	43	38	33
1890	1905	87	82	77	71	66	60	55	50	44	39	34
1905	1920	88	83	77	72	67	61	56	51	45	40	34
1920	1935	89	84	78	73	68	62	57	51	46	41	35
1935	1950	90	85	79	74	68	63	58	52	47	41	36
1950	1965	91	85	80	75	69	64	58	53	48	42	37
1965	1980	92	86	81	75	70	65	59	54	49	43	38
1980	1995	92	87	82	76	71	66	60	55	49	44	39
1995	2010	93	88	83	77	72	66	61	56	50	45	39
2010	2025	94	89	83	78	73	67	62	56	51	46	40
2025	2040	95	90	84	79	73	68	63	57	52	47	41
2040	2055	96	90	85	80	74	69	63	58	53	47	42
2055	2070	97	91	86	80	75	70	64	59	54	48	43
2070	2085	97	92	87	81	76	71	65	60	54	49	44
2085	2100	98	93	88	82	77	71	66	61	55	50	44
2100	2115	99	94	88	83	78	72	67	61	56	51	45
2115	2130	100	95	89	84	78	73	68	62	57	52	46

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
2130	2145	101	95	90	85	79	74	69	63	58	52	47
2145	2160	102	96	91	86	80	75	69	64	59	53	48
2160	2175	103	97	92	86	81	76	70	65	59	54	49
2175	2190	103	98	93	87	82	76	71	66	60	55	50
2190	2205	104	99	93	88	83	77	72	67	61	56	50
2205	2220	105	100	94	89	84	78	73	67	62	57	51
2220	2235	106	100	95	90	84	79	74	68	63	57	52
2235	2250	107	101	96	91	85	80	74	69	64	58	53
2250	2265	108	102	97	91	86	81	75	70	64	59	54
2265	2280	108	103	98	92	87	81	76	71	65	60	55
2280	2295	109	104	98	93	88	82	77	72	66	61	55
2295	2310	110	105	99	94	89	83	78	72	67	62	56
2310	2325	111	106	100	95	89	84	79	73	68	62	57
2325	2340	112	106	101	96	90	85	79	74	69	63	58
2340	2355	113	107	102	96	91	86	80	75	70	64	59
2355	2370	113	108	103	97	92	87	81	76	70	65	60
2370	2385	114	109	104	98	93	87	82	77	71	66	60
2385	2400	115	110	104	99	94	88	83	77	72	67	61
2400	2415	116	111	105	100	94	89	84	78	73	68	62
2415	2430	117	111	106	101	95	90	84	79	74	68	63
2430	2445	118	112	107	101	96	91	85	80	75	69	64
2445	2460	118	113	108	102	97	92	86	81	75	70	65
2460	2475	119	114	109	103	98	92	87	82	76	71	65
2475	2490	120	115	109	104	99	93	88	82	77	72	66
2490	2505	121	116	110	105	99	94	89	83	78	73	67
2505	2520	122	116	111	106	100	95	90	84	79	73	68
2520	2535	123	117	112	107	101	96	90	85	80	74	69
2535	2550	124	118	113	107	102	97	91	86	80	75	70
2550	2565	124	119	114	108	103	97	92	87	81	76	71
2565	2580	125	120	114	109	104	98	93	88	82	77	71
2580	2595	126	121	115	110	104	99	94	88	83	78	72
2595	2610	127	121	116	111	105	100	95	89	84	78	73
2610	2625	128	122	117	112	106	101	95	90	85	79	74
2625	2640	129	123	118	112	107	102	96	91	85	80	75
2640	2655	129	124	119	113	108	102	97	92	86	81	76
2655	2670	130	125	119	114	109	103	98	93	87	82	76
2670	2685	131	126	120	115	110	104	99	93	88	83	77
2685	2700	132	127	121	116	110	105	100	94	89	83	78
2700	2715	133	127	122	117	111	106	100	95	90	84	79
2715	2730	134	128	123	117	112	107	101	96	91	85	80
2730	2745	134	129	124	118	113	108	102	97	91	86	81
2745	2760	135	130	125	119	114	108	103	98	92	87	81
2760	2775	136	131	125	120	115	109	104	98	93	88	82
2775	2790	137	132	126	121	115	110	105	99	94	88	83
2790	2805	138	132	127	122	116	111	105	100	95	89	84
2805	2820	139	133	128	122	117	112	106	101	96	90	85
2820	2835	139	134	129	123	118	113	107	102	96	91	86
2835	2850	140	135	130	124	119	113	108	103	97	92	86
2850	2865	141	136	130	125	120	114	109	103	98	93	87
2865	2880	142	137	131	126	120	115	110	104	99	94	88
2880	2895	143	137	132	127	121	116	111	105	100	94	89
2895	2910	144	138	133	128	122	117	111	106	101	95	90
2910	2925	145	139	134	128	123	118	112	107	101	96	91
2925	2940	145	140	135	129	124	118	113	108	102	97	92
2940	2955	146	141	135	130	125	119	114	109	103	98	92
2955	2970	147	142	136	131	125	120	115	109	104	99	93
2970	2985	148	142	137	132	126	121	116	110	105	99	94
2985	3000	149	143	138	133	127	122	116	111	106	100	95
3000	3015	150	144	139	133	128	123	117	112	106	101	96
3015	3030	150	145	140	134	129	123	118	113	107	102	97

3030 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	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	0	0	0	0	0	0	0	0	0	0	0
330	345	0	0	0	0	0	0	0	0	0	0	0
345	360	0	0	0	0	0	0	0	0	0	0	0
360	375	0	0	0	0	0	0	0	0	0	0	0
375	390	1	0	0	0	0	0	0	0	0	0	0
390	405	2	0	0	0	0	0	0	0	0	0	0
405	420	3	0	0	0	0	0	0	0	0	0	0
420	435	4	0	0	0	0	0	0	0	0	0	0
435	450	4	0	0	0	0	0	0	0	0	0	0
450	465	5	0	0	0	0	0	0	0	0	0	0
465	480	6	0	0	0	0	0	0	0	0	0	0
480	495	7	1	0	0	0	0	0	0	0	0	0
495	510	8	2	0	0	0	0	0	0	0	0	0
510	525	9	3	0	0	0	0	0	0	0	0	0
525	540	9	4	0	0	0	0	0	0	0	0	0
540	555	10	4	0	0	0	0	0	0	0	0	0
555	570	11	5	0	0	0	0	0	0	0	0	0
570	585	12	6	0	0	0	0	0	0	0	0	0
585	600	13	7	1	0	0	0	0	0	0	0	0
600	615	14	8	2	0	0	0	0	0	0	0	0
615	630	14	9	3	0	0	0	0	0	0	0	0
630	645	15	9	4	0	0	0	0	0	0	0	0
645	660	16	10	4	0	0	0	0	0	0	0	0
660	675	17	11	5	0	0	0	0	0	0	0	0
675	690	18	12	6	0	0	0	0	0	0	0	0
690	705	19	13	7	1	0	0	0	0	0	0	0
705	720	19	14	8	2	0	0	0	0	0	0	0
720	735	20	14	9	3	0	0	0	0	0	0	0
735	750	21	15	9	4	0	0	0	0	0	0	0
750	765	22	16	10	5	0	0	0	0	0	0	0
765	780	23	17	11	5	0	0	0	0	0	0	0
780	795	24	18	12	6	0	0	0	0	0	0	0
795	810	25	19	13	7	1	0	0	0	0	0	0
810	825	25	20	14	8	2	0	0	0	0	0	0
825	840	26	20	15	9	3	0	0	0	0	0	0
840	855	27	21	15	10	4	0	0	0	0	0	0
855	870	28	22	16	10	5	0	0	0	0	0	0
870	885	29	23	17	11	5	0	0	0	0	0	0
885	900	30	24	18	12	6	0	0	0	0	0	0
900	915	30	25	19	13	7	1	0	0	0	0	0
915	930	31	25	20	14	8	2	0	0	0	0	0
930	945	32	26	20	15	9	3	0	0	0	0	0
945	960	33	27	21	15	10	4	0	0	0	0	0
960	975	34	28	22	16	10	5	0	0	0	0	0
975	990	35	29	23	17	11	5	0	0	0	0	0
990	1005	35	30	24	18	12	6	0	0	0	0	0
1005	1020	36	30	25	19	13	7	1	0	0	0	0
1020	1035	37	31	25	20	14	8	2	0	0	0	0
1035	1050	38	32	26	20	15	9	3	0	0	0	0
1050	1065	39	33	27	21	15	10	4	0	0	0	0
1065	1080	40	34	28	22	16	10	5	0	0	0	0
1080	1095	40	35	29	23	17	11	5	0	0	0	0
1095	1110	41	35	30	24	18	12	6	0	0	0	0
1110	1125	42	36	30	25	19	13	7	1	0	0	0
1125	1140	43	37	31	25	20	14	8	2	0	0	0
1140	1155	44	38	32	26	21	15	9	3	0	0	0
1155	1170	45	39	33	27	21	16	10	4	0	0	0
1170	1185	46	40	34	28	22	16	11	5	0	0	0
1185	1200	46	41	35	29	23	17	11	6	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 -										
1200	1215	47	41	36	30	24	18	12	6	1	0	0
1215	1230	48	42	36	31	25	19	13	7	1	0	0
1230	1245	49	43	37	31	26	20	14	8	2	0	0
1245	1260	50	44	38	32	26	21	15	9	3	0	0
1260	1275	51	45	39	33	27	21	16	10	4	0	0
1275	1290	51	46	40	34	28	22	16	11	5	0	0
1290	1305	52	46	41	35	29	23	17	11	6	0	0
1305	1320	53	47	41	36	30	24	18	12	6	1	0
1320	1335	54	48	42	36	31	25	19	13	7	1	0
1335	1350	55	49	43	37	31	26	20	14	8	2	0
1350	1365	56	50	44	38	32	26	21	15	9	3	0
1365	1380	56	51	45	39	33	27	21	16	10	4	0
1380	1395	57	51	46	40	34	28	22	16	11	5	0
1395	1410	58	52	46	41	35	29	23	17	11	6	0
1410	1425	59	53	47	41	36	30	24	18	12	6	1
1425	1440	60	54	48	42	36	31	25	19	13	7	1
1440	1455	61	55	49	43	37	31	26	20	14	8	2
1455	1470	61	56	50	44	38	32	26	21	15	9	3
1470	1485	62	56	51	45	39	33	27	21	16	10	4
1485	1500	63	57	51	46	40	34	28	22	16	11	5
1500	1515	64	58	52	46	41	35	29	23	17	12	6
1515	1530	65	59	53	47	42	36	30	24	18	12	7
1530	1545	66	60	54	48	42	37	31	25	19	13	7
1545	1560	67	61	55	49	43	37	32	26	20	14	8
1560	1575	67	62	56	50	44	38	32	27	21	15	9
1575	1590	68	62	57	51	45	39	33	27	22	16	10
1590	1605	69	63	57	52	46	40	34	28	22	17	11
1605	1620	70	64	58	52	47	41	35	29	23	17	12
1620	1635	71	65	59	53	47	42	36	30	24	18	12
1635	1650	72	66	60	54	48	42	37	31	25	19	13
1650	1665	72	67	61	55	49	43	37	32	26	20	14
1665	1680	73	67	62	56	50	44	38	32	27	21	15
1680	1695	74	68	62	57	51	45	39	33	27	22	16
1695	1710	75	69	63	57	52	46	40	34	28	22	17
1710	1725	76	70	64	58	52	47	41	35	29	23	17
1725	1740	77	71	65	59	53	47	42	36	30	24	18
1740	1755	77	72	66	60	54	48	42	37	31	25	19
1755	1770	78	72	67	61	55	49	43	37	32	26	20
1770	1785	79	73	67	62	56	50	44	38	32	27	21
1785	1800	80	74	68	62	57	51	45	39	33	27	22
1800	1815	81	75	69	63	57	52	46	40	34	28	22
1815	1830	82	76	70	64	58	52	47	41	35	29	23
1830	1845	82	77	71	65	59	53	47	42	36	30	24
1845	1860	83	77	72	66	60	54	48	42	37	31	25
1860	1875	84	78	72	67	61	55	49	43	37	32	26
1875	1890	85	79	73	67	62	56	50	44	38	32	27
1890	1905	86	80	74	68	62	57	51	45	39	33	28
1905	1920	87	81	75	69	63	58	52	46	40	34	28
1920	1935	88	82	76	70	64	58	53	47	41	35	29
1935	1950	88	83	77	71	65	59	53	48	42	36	30
1950	1965	89	83	78	72	66	60	54	48	43	37	31
1965	1980	90	84	78	73	67	61	55	49	43	38	32
1980	1995	91	85	79	73	68	62	56	50	44	38	33
1995	2010	92	86	80	74	68	63	57	51	45	39	33
2010	2025	93	87	81	75	69	63	58	52	46	40	34
2025	2040	93	88	82	76	70	64	58	53	47	41	35
2040	2055	94	88	83	77	71	65	59	53	48	42	36
2055	2070	95	89	83	78	72	66	60	54	48	43	37
2070	2085	96	90	84	78	73	67	61	55	49	43	38
2085	2100	97	91	85	79	73	68	62	56	50	44	38

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
2100	2115	98	92	86	80	74	68	63	57	51	45	39
2115	2130	98	93	87	81	75	69	63	58	52	46	40
2130	2145	99	93	88	82	76	70	64	58	53	47	41
2145	2160	100	94	88	83	77	71	65	59	53	48	42
2160	2175	101	95	89	83	78	72	66	60	54	48	43
2175	2190	102	96	90	84	78	73	67	61	55	49	43
2190	2205	103	97	91	85	79	73	68	62	56	50	44
2205	2220	103	98	92	86	80	74	68	63	57	51	45
2220	2235	104	98	93	87	81	75	69	63	58	52	46
2235	2250	105	99	93	88	82	76	70	64	58	53	47
2250	2265	106	100	94	88	83	77	71	65	59	53	48
2265	2280	107	101	95	89	83	78	72	66	60	54	49
2280	2295	108	102	96	90	84	79	73	67	61	55	49
2295	2310	109	103	97	91	85	79	74	68	62	56	50
2310	2325	109	104	98	92	86	80	74	69	63	57	51
2325	2340	110	104	99	93	87	81	75	69	64	58	52
2340	2355	111	105	99	94	88	82	76	70	64	59	53
2355	2370	112	106	100	94	89	83	77	71	65	59	54
2370	2385	113	107	101	95	89	84	78	72	66	60	54
2385	2400	114	108	102	96	90	84	79	73	67	61	55
2400	2415	114	109	103	97	91	85	79	74	68	62	56
2415	2430	115	109	104	98	92	86	80	74	69	63	57
2430	2445	116	110	104	99	93	87	81	75	69	64	58
2445	2460	117	111	105	99	94	88	82	76	70	64	59
2460	2475	118	112	106	100	94	89	83	77	71	65	59
2475	2490	119	113	107	101	95	89	84	78	72	66	60
2490	2505	119	114	108	102	96	90	84	79	73	67	61
2505	2520	120	114	109	103	97	91	85	79	74	68	62
2520	2535	121	115	109	104	98	92	86	80	74	69	63
2535	2550	122	116	110	104	99	93	87	81	75	69	64
2550	2565	123	117	111	105	99	94	88	82	76	70	64
2565	2580	124	118	112	106	100	94	89	83	77	71	65
2580	2595	124	119	113	107	101	95	89	84	78	72	66
2595	2610	125	119	114	108	102	96	90	84	79	73	67
2610	2625	126	120	114	109	103	97	91	85	79	74	68
2625	2640	127	121	115	109	104	98	92	86	80	74	69
2640	2655	128	122	116	110	104	99	93	87	81	75	69
2655	2670	129	123	117	111	105	99	94	88	82	76	70
2670	2685	130	124	118	112	106	100	95	89	83	77	71
2685	2700	130	125	119	113	107	101	95	90	84	78	72
2700	2715	131	125	120	114	108	102	96	90	85	79	73
2715	2730	132	126	120	115	109	103	97	91	85	80	74
2730	2745	133	127	121	115	110	104	98	92	86	80	75
2745	2760	134	128	122	116	110	105	99	93	87	81	75
2760	2775	135	129	123	117	111	105	100	94	88	82	76
2775	2790	135	130	124	118	112	106	100	95	89	83	77
2790	2805	136	130	125	119	113	107	101	95	90	84	78
2805	2820	137	131	125	120	114	108	102	96	90	85	79
2820	2835	138	132	126	120	115	109	103	97	91	85	80
2835	2850	139	133	127	121	115	110	104	98	92	86	80
2850	2865	140	134	128	122	116	110	105	99	93	87	81
2865	2880	140	135	129	123	117	111	105	100	94	88	82
2880	2895	141	135	130	124	118	112	106	100	95	89	83
2895	2910	142	136	130	125	119	113	107	101	95	90	84
2910	2925	143	137	131	125	120	114	108	102	96	90	85
2925	2940	144	138	132	126	120	115	109	103	97	91	85
2940	2955	145	139	133	127	121	115	110	104	98	92	86
2955	2970	145	140	134	128	122	116	110	105	99	93	87
2970	2985	146	140	135	129	123	117	111	105	100	94	88
2985	3000	147	141	135	130	124	118	112	106	100	95	89

3000 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	735	0	0	0	0	0	0	0	0	0	0	0
735	750	1	0	0	0	0	0	0	0	0	0	0
750	765	2	0	0	0	0	0	0	0	0	0	0
765	780	2	0	0	0	0	0	0	0	0	0	0
780	795	3	0	0	0	0	0	0	0	0	0	0
795	810	4	0	0	0	0	0	0	0	0	0	0
810	825	5	0	0	0	0	0	0	0	0	0	0
825	840	6	0	0	0	0	0	0	0	0	0	0
840	855	7	0	0	0	0	0	0	0	0	0	0
855	870	7	0	0	0	0	0	0	0	0	0	0
870	885	8	0	0	0	0	0	0	0	0	0	0
885	900	9	0	0	0	0	0	0	0	0	0	0
900	915	10	0	0	0	0	0	0	0	0	0	0
915	930	11	0	0	0	0	0	0	0	0	0	0
930	945	12	0	0	0	0	0	0	0	0	0	0
945	960	13	1	0	0	0	0	0	0	0	0	0
960	975	13	2	0	0	0	0	0	0	0	0	0
975	990	14	3	0	0	0	0	0	0	0	0	0
990	1005	15	3	0	0	0	0	0	0	0	0	0
1005	1020	16	4	0	0	0	0	0	0	0	0	0
1020	1035	17	5	0	0	0	0	0	0	0	0	0
1035	1050	18	6	0	0	0	0	0	0	0	0	0
1050	1065	18	7	0	0	0	0	0	0	0	0	0
1065	1080	19	8	0	0	0	0	0	0	0	0	0
1080	1095	20	8	0	0	0	0	0	0	0	0	0
1095	1110	21	9	0	0	0	0	0	0	0	0	0
1110	1125	22	10	0	0	0	0	0	0	0	0	0
1125	1145	23	11	0	0	0	0	0	0	0	0	0
1145	1165	24	12	1	0	0	0	0	0	0	0	0
1165	1185	25	13	2	0	0	0	0	0	0	0	0
1185	1205	26	14	3	0	0	0	0	0	0	0	0
1205	1225	27	16	4	0	0	0	0	0	0	0	0
1225	1245	28	17	5	0	0	0	0	0	0	0	0
1245	1265	29	18	6	0	0	0	0	0	0	0	0
1265	1285	31	19	7	0	0	0	0	0	0	0	0
1285	1305	32	20	8	0	0	0	0	0	0	0	0
1305	1325	33	21	9	0	0	0	0	0	0	0	0
1325	1345	34	22	11	0	0	0	0	0	0	0	0
1345	1365	35	23	12	0	0	0	0	0	0	0	0
1365	1385	36	24	13	1	0	0	0	0	0	0	0
1385	1405	37	26	14	2	0	0	0	0	0	0	0
1405	1425	38	27	15	3	0	0	0	0	0	0	0
1425	1445	40	28	16	5	0	0	0	0	0	0	0
1445	1465	41	29	17	6	0	0	0	0	0	0	0
1465	1485	42	30	18	7	0	0	0	0	0	0	0
1485	1505	43	31	20	8	0	0	0	0	0	0	0
1505	1525	44	32	21	9	0	0	0	0	0	0	0
1525	1545	45	33	22	10	0	0	0	0	0	0	0
1545	1565	46	35	23	11	0	0	0	0	0	0	0
1565	1585	47	36	24	12	1	0	0	0	0	0	0
1585	1605	48	37	25	13	2	0	0	0	0	0	0
1605	1625	50	38	26	15	3	0	0	0	0	0	0
1625	1645	51	39	27	16	4	0	0	0	0	0	0
1645	1665	52	40	29	17	5	0	0	0	0	0	0
1665	1685	53	41	30	18	6	0	0	0	0	0	0
1685	1705	54	42	31	19	7	0	0	0	0	0	0
1705	1725	55	44	32	20	9	0	0	0	0	0	0
1725	1745	56	45	33	21	10	0	0	0	0	0	0
1745	1765	57	46	34	22	11	0	0	0	0	0	0
1765	1785	59	47	35	24	12	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	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1785	1805	60	48	36	25	13	1	0	0	0	0	0
1805	1825	61	49	37	26	14	2	0	0	0	0	0
1825	1845	62	50	39	27	15	4	0	0	0	0	0
1845	1865	63	51	40	28	16	5	0	0	0	0	0
1865	1885	64	52	41	29	17	6	0	0	0	0	0
1885	1905	65	54	42	30	19	7	0	0	0	0	0
1905	1925	66	55	43	31	20	8	0	0	0	0	0
1925	1945	68	56	44	33	21	9	0	0	0	0	0
1945	1965	69	57	45	34	22	10	0	0	0	0	0
1965	1985	70	58	46	35	23	11	0	0	0	0	0
1985	2005	71	59	48	36	24	13	1	0	0	0	0
2005	2025	72	60	49	37	25	14	2	0	0	0	0
2025	2045	73	61	50	38	26	15	3	0	0	0	0
2045	2065	74	63	51	39	28	16	4	0	0	0	0
2065	2085	75	64	52	40	29	17	5	0	0	0	0
2085	2105	76	65	53	41	30	18	6	0	0	0	0
2105	2125	78	66	54	43	31	19	8	0	0	0	0
2125	2145	79	67	55	44	32	20	9	0	0	0	0
2145	2165	80	68	57	45	33	22	10	0	0	0	0
2165	2185	81	69	58	46	34	23	11	0	0	0	0
2185	2205	82	70	59	47	35	24	12	0	0	0	0
2205	2225	83	72	60	48	37	25	13	2	0	0	0
2225	2245	84	73	61	49	38	26	14	3	0	0	0
2245	2265	85	74	62	50	39	27	15	4	0	0	0
2265	2285	87	75	63	52	40	28	17	5	0	0	0
2285	2305	88	76	64	53	41	29	18	6	0	0	0
2305	2325	89	77	65	54	42	30	19	7	0	0	0
2325	2345	90	78	67	55	43	32	20	8	0	0	0
2345	2365	91	79	68	56	44	33	21	9	0	0	0
2365	2385	92	80	69	57	45	34	22	10	0	0	0
2385	2405	93	82	70	58	47	35	23	12	0	0	0
2405	2425	94	83	71	59	48	36	24	13	1	0	0
2425	2445	96	84	72	61	49	37	26	14	2	0	0
2445	2465	97	85	73	62	50	38	27	15	3	0	0
2465	2485	98	86	74	63	51	39	28	16	4	0	0
2485	2505	99	87	76	64	52	41	29	17	6	0	0
2505	2525	100	88	77	65	53	42	30	18	7	0	0
2525	2545	101	89	78	66	54	43	31	19	8	0	0
2545	2565	102	91	79	67	56	44	32	21	9	0	0
2565	2585	103	92	80	68	57	45	33	22	10	0	0
2585	2605	104	93	81	69	58	46	34	23	11	0	0
2605	2625	106	94	82	71	59	47	36	24	12	1	0
2625	2645	107	95	83	72	60	48	37	25	13	2	0
2645	2665	108	96	84	73	61	50	38	26	15	3	0
2665	2685	109	97	86	74	62	51	39	27	16	4	0
2685	2705	110	98	87	75	63	52	40	28	17	5	0
2705	2725	111	100	88	76	65	53	41	30	18	6	0
2725	2745	112	101	89	77	66	54	42	31	19	7	0
2745	2765	113	102	90	78	67	55	43	32	20	8	0
2765	2785	115	103	91	80	68	56	45	33	21	10	0
2785	2805	116	104	92	81	69	57	46	34	22	11	0
2805	2825	117	105	93	82	70	58	47	35	23	12	0
2825	2845	118	106	95	83	71	60	48	36	25	13	1
2845	2865	119	107	96	84	72	61	49	37	26	14	2
2865	2885	120	108	97	85	73	62	50	38	27	15	3
2885	2905	121	110	98	86	75	63	51	40	28	16	5
2905	2925	122	111	99	87	76	64	52	41	29	17	6
2925	2945	124	112	100	89	77	65	54	42	30	19	7
2945	2965	125	113	101	90	78	66	55	43	31	20	8
2965	2985	126	114	102	91	79	67	56	44	32	21	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 -										
2985	3005	127	115	104	92	80	69	57	45	34	22	10
3005	3025	128	116	105	93	81	70	58	46	35	23	11
3025	3045	129	117	106	94	82	71	59	47	36	24	12
3045	3065	130	119	107	95	84	72	60	49	37	25	14
3065	3085	131	120	108	96	85	73	61	50	38	26	15
3085	3105	132	121	109	97	86	74	62	51	39	27	16
3105	3125	134	122	110	99	87	75	64	52	40	29	17
3125	3145	135	123	111	100	88	76	65	53	41	30	18
3145	3165	136	124	112	101	89	77	66	54	43	31	19
3165	3185	137	125	114	102	90	79	67	55	44	32	20
3185	3205	138	126	115	103	91	80	68	56	45	33	21
3205	3225	139	128	116	104	93	81	69	58	46	34	23
3225	3245	140	129	117	105	94	82	70	59	47	35	24
3245	3265	141	130	118	106	95	83	71	60	48	36	25
3265	3285	143	131	119	108	96	84	73	61	49	38	26
3285	3305	144	132	120	109	97	85	74	62	50	39	27
3305	3325	145	133	121	110	98	86	75	63	51	40	28
3325	3345	146	134	123	111	99	88	76	64	53	41	29
3345	3365	147	135	124	112	100	89	77	65	54	42	30
3365	3385	148	136	125	113	101	90	78	66	55	43	31
3385	3405	149	138	126	114	103	91	79	68	56	44	33
3405	3425	150	139	127	115	104	92	80	69	57	45	34
3425	3445	151	140	128	117	105	93	82	70	58	47	35
3445	3465	153	141	129	118	106	94	83	71	59	48	36
3465	3485	154	142	130	119	107	95	84	72	60	49	37
3485	3505	155	143	132	120	108	97	85	73	62	50	38
3505	3525	156	144	133	121	109	98	86	74	63	51	39
3525	3545	157	145	134	122	110	99	87	75	64	52	40
3545	3565	158	147	135	123	112	100	88	77	65	53	42
3565	3585	159	148	136	124	113	101	89	78	66	54	43
3585	3605	160	149	137	125	114	102	90	79	67	55	44
3605	3625	162	150	138	127	115	103	92	80	68	57	45
3625	3645	163	151	139	128	116	104	93	81	69	58	46
3645	3665	164	152	140	129	117	105	94	82	71	59	47
3665	3685	165	153	142	130	118	107	95	83	72	60	48
3685	3705	166	154	143	131	119	108	96	84	73	61	49
3705	3725	167	156	144	132	121	109	97	86	74	62	51
3725	3745	168	157	145	133	122	110	98	87	75	63	52
3745	3765	169	158	146	134	123	111	99	88	76	64	53
3765	3785	171	159	147	136	124	112	101	89	77	66	54
3785	3805	172	160	148	137	125	113	102	90	78	67	55
3805	3825	173	161	149	138	126	114	103	91	79	68	56
3825	3845	174	162	151	139	127	116	104	92	81	69	57
3845	3865	175	163	152	140	128	117	105	93	82	70	58
3865	3885	176	164	153	141	129	118	106	94	83	71	59
3885	3905	177	166	154	142	131	119	107	96	84	72	61
3905	3925	178	167	155	143	132	120	108	97	85	73	62
3925	3945	179	168	156	145	133	121	110	98	86	75	63
3945	3965	181	169	157	146	134	122	111	99	87	76	64
3965	3985	182	170	158	147	135	123	112	100	88	77	65
3985	4005	183	171	160	148	136	125	113	101	90	78	66
4005	4025	184	172	161	149	137	126	114	102	91	79	67
4025	4045	185	173	162	150	138	127	115	103	92	80	68
4045	4065	186	175	163	151	140	128	116	105	93	81	70
4065	4085	187	176	164	152	141	129	117	106	94	82	71
4085	4105	188	177	165	153	142	130	118	107	95	83	72
4105	4125	190	178	166	155	143	131	120	108	96	85	73
4125	4145	191	179	167	156	144	132	121	109	97	86	74
4145	4165	192	180	168	157	145	133	122	110	98	87	75
4165	4185	193	181	170	158	146	135	123	111	100	88	76

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
4185	4205	194	182	171	159	147	136	124	112	101	89	77
4205	4225	195	184	172	160	149	137	125	114	102	90	79
4225	4245	196	185	173	161	150	138	126	115	103	91	80
4245	4265	197	186	174	162	151	139	127	116	104	92	81
4265	4285	199	187	175	164	152	140	129	117	105	94	82
4285	4305	200	188	176	165	153	141	130	118	106	95	83
4305	4325	201	189	177	166	154	142	131	119	107	96	84
4325	4345	202	190	179	167	155	144	132	120	109	97	85
4345	4365	203	191	180	168	156	145	133	121	110	98	86
4365	4385	204	192	181	169	157	146	134	122	111	99	87
4385	4405	205	194	182	170	159	147	135	124	112	100	89
4405	4425	206	195	183	171	160	148	136	125	113	101	90
4425	4445	207	196	184	172	161	149	138	126	114	103	91
4445	4465	209	197	185	174	162	150	139	127	115	104	92
4465	4485	210	198	186	175	163	151	140	128	116	105	93
4485	4505	211	199	188	176	164	153	141	129	118	106	94
4505	4525	212	200	189	177	165	154	142	130	119	107	95
4525	4545	213	201	190	178	166	155	143	131	120	108	96
4545	4565	214	203	191	179	168	156	144	133	121	109	98
4565	4585	215	204	192	180	169	157	145	134	122	110	99
4585	4605	216	205	193	181	170	158	146	135	123	111	100
4605	4625	218	206	194	183	171	159	148	136	124	113	101
4625	4645	219	207	195	184	172	160	149	137	125	114	102
4645	4665	220	208	196	185	173	161	150	138	126	115	103
4665	4685	221	209	198	186	174	163	151	139	128	116	104
4685	4705	222	210	199	187	175	164	152	140	129	117	105
4705	4725	223	212	200	188	177	165	153	142	130	118	107
4725	4745	224	213	201	189	178	166	154	143	131	119	108
4745	4765	225	214	202	190	179	167	155	144	132	120	109
4765	4785	227	215	203	192	180	168	157	145	133	122	110
4785	4805	228	216	204	193	181	169	158	146	134	123	111
4805	4825	229	217	205	194	182	170	159	147	135	124	112
4825	4845	230	218	207	195	183	172	160	148	137	125	113
4845	4865	231	219	208	196	184	173	161	149	138	126	114
4865	4885	232	220	209	197	185	174	162	150	139	127	115
4885	4905	233	222	210	198	187	175	163	152	140	128	117
4905	4925	234	223	211	199	188	176	164	153	141	129	118
4925	4945	235	224	212	200	189	177	165	154	142	131	119
4945	4965	237	225	213	202	190	178	167	155	143	132	120
4965	4985	238	226	214	203	191	179	168	156	144	133	121
4985	5005	239	227	216	204	192	181	169	157	146	134	122
5005	5025	240	228	217	205	193	182	170	158	147	135	123
5025	5045	241	229	218	206	194	183	171	159	148	136	124
5045	5065	242	231	219	207	196	184	172	161	149	137	126
5065	5085	243	232	220	208	197	185	173	162	150	138	127
5085	5105	244	233	221	209	198	186	174	163	151	139	128
5105	5125	246	234	222	211	199	187	176	164	152	141	129
5125	5145	247	235	223	212	200	188	177	165	153	142	130
5145	5165	248	236	224	213	201	189	178	166	154	143	131
5165	5185	249	237	226	214	202	191	179	167	156	144	132
5185	5205	250	238	227	215	203	192	180	168	157	145	133
5205	5225	251	239	228	216	205	193	181	170	158	146	135
5225	5245	252	241	229	217	206	194	182	171	159	147	136
5245	5265	253	242	230	218	207	195	183	172	160	148	137
5265	5285	255	243	231	220	208	196	185	173	161	150	138
5285	5305	256	244	232	221	209	197	186	174	162	151	139
5305	5325	257	245	233	222	210	198	187	175	163	152	140
5325	5345	258	246	235	223	211	200	188	176	165	153	141
5345	5365	259	247	236	224	212	201	189	177	166	154	142
5365	5385	260	248	237	225	213	202	190	178	167	155	143

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
5385	5405	261	250	238	226	215	203	191	180	168	156	145
5405	5425	262	251	239	227	216	204	192	181	169	157	146
5425	5445	263	252	240	228	217	205	193	182	170	158	147
5445	5465	265	253	241	230	218	206	195	183	171	160	148
5465	5485	266	254	242	231	219	207	196	184	172	161	149
5485	5505	267	255	244	232	220	209	197	185	174	162	150
5505	5525	268	256	245	233	221	210	198	186	175	163	151
5525	5545	269	257	246	234	222	211	199	187	176	164	152
5545	5565	270	259	247	235	224	212	200	189	177	165	154
5565	5585	271	260	248	236	225	213	201	190	178	166	155
5585	5605	272	261	249	237	226	214	202	191	179	167	156
5605	5625	274	262	250	239	227	215	204	192	180	169	157
5625	5645	275	263	251	240	228	216	205	193	181	170	158
5645	5665	276	264	252	241	229	217	206	194	182	171	159
5665	5685	277	265	254	242	230	219	207	195	184	172	160
5685	5705	278	266	255	243	231	220	208	196	185	173	161
5705	5725	279	267	256	244	232	221	209	198	186	174	163
5725	5745	280	269	257	245	234	222	210	199	187	175	164
5745	5765	281	270	258	246	235	223	211	200	188	176	165
5765	5785	283	271	259	248	236	224	213	201	189	178	166
5785	5805	284	272	260	249	237	225	214	202	190	179	167
5805	5825	285	273	261	250	238	226	215	203	191	180	168
5825	5845	286	274	263	251	239	228	216	204	193	181	169
5845	5865	287	275	264	252	240	229	217	205	194	182	170
5865	5885	288	276	265	253	241	230	218	206	195	183	171
5885	5905	289	278	266	254	243	231	219	208	196	184	173
5905	5925	290	279	267	255	244	232	220	209	197	185	174
5925	5945	291	280	268	256	245	233	221	210	198	186	175
5945	5965	293	281	269	258	246	234	223	211	199	188	176
5965	5985	294	282	270	259	247	235	224	212	200	189	177
5985	6005	295	283	272	260	248	237	225	213	202	190	178
6005	6025	296	284	273	261	249	238	226	214	203	191	179
6025	6045	297	285	274	262	250	239	227	215	204	192	180
6045	6065	298	287	275	263	252	240	228	217	205	193	182
6065	6085	299	288	276	264	253	241	229	218	206	194	183
6085	6105	300	289	277	265	254	242	230	219	207	195	184
6105	6125	302	290	278	267	255	243	232	220	208	197	185
6125	6145	303	291	279	268	256	244	233	221	209	198	186
6145	6165	304	292	280	269	257	245	234	222	210	199	187
6165	6185	305	293	282	270	258	247	235	223	212	200	188
6185	6205	306	294	283	271	259	248	236	224	213	201	189
6205	6225	307	295	284	272	260	249	237	225	214	202	191
6225	6245	308	297	285	273	262	250	238	227	215	203	192
6245	6265	309	298	286	274	263	251	239	228	216	204	193
6265	6285	311	299	287	276	264	252	241	229	217	206	194
6285	6305	312	300	288	277	265	253	242	230	218	207	195
6305	6325	313	301	289	278	266	254	243	231	219	208	196
6325	6345	314	302	291	279	267	256	244	232	221	209	197
6345	6365	315	303	292	280	268	257	245	233	222	210	198
6365	6385	316	304	293	281	269	258	246	234	223	211	199
6385	6405	317	306	294	282	271	259	247	236	224	212	201
6405	6425	318	307	295	283	272	260	248	237	225	213	202
6425	6445	319	308	296	284	273	261	249	238	226	214	203
6445	6465	321	309	297	286	274	262	251	239	227	216	204
6465	6485	322	310	298	287	275	263	252	240	228	217	205
6485	6505	323	311	299	288	276	265	253	241	230	218	206
6505	6525	324	312	301	289	277	266	254	242	231	219	207
6525	6545	325	313	302	290	278	267	255	243	232	220	208
6545	6565	326	315	303	291	280	268	256	245	233	221	210
6565	6585	327	316	304	292	281	269	257	246	234	222	211

6585 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 -

		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is -										
0	275	0	0	0	0	0	0	0	0	0	0	0
275	290	1	0	0	0	0	0	0	0	0	0	0
290	305	2	0	0	0	0	0	0	0	0	0	0
305	320	2	0	0	0	0	0	0	0	0	0	0
320	335	3	1	0	0	0	0	0	0	0	0	0
335	350	4	1	0	0	0	0	0	0	0	0	0
350	365	5	2	0	0	0	0	0	0	0	0	0
365	380	6	3	0	0	0	0	0	0	0	0	0
380	395	7	4	1	0	0	0	0	0	0	0	0
395	410	7	5	2	0	0	0	0	0	0	0	0
410	425	8	6	3	0	0	0	0	0	0	0	0
425	440	9	6	4	1	0	0	0	0	0	0	0
440	455	10	7	5	2	0	0	0	0	0	0	0
455	470	11	8	5	3	0	0	0	0	0	0	0
470	485	12	9	6	4	1	0	0	0	0	0	0
485	500	13	10	7	4	2	0	0	0	0	0	0
500	515	13	11	8	5	3	0	0	0	0	0	0
515	530	14	11	9	6	3	1	0	0	0	0	0
530	545	15	12	10	7	4	2	0	0	0	0	0
545	560	16	13	10	8	5	2	0	0	0	0	0
560	575	17	14	11	9	6	3	1	0	0	0	0
575	590	18	15	12	9	7	4	1	0	0	0	0
590	605	18	16	13	10	8	5	2	0	0	0	0
605	620	19	17	14	11	8	6	3	0	0	0	0
620	635	20	17	15	12	9	7	4	1	0	0	0
635	650	21	18	16	13	10	7	5	2	0	0	0
650	665	22	19	16	14	11	8	6	3	0	0	0
665	680	23	20	17	15	12	9	6	4	1	0	0
680	695	23	21	18	15	13	10	7	5	2	0	0
695	710	24	22	19	16	13	11	8	5	3	0	0
710	725	25	22	20	17	14	12	9	6	4	1	0
725	740	26	23	21	18	15	12	10	7	4	2	0
740	755	27	24	21	19	16	13	11	8	5	3	0
755	770	28	25	22	20	17	14	11	9	6	3	1
770	785	28	26	23	20	18	15	12	10	7	4	2
785	800	29	27	24	21	19	16	13	10	8	5	2
800	815	30	27	25	22	19	17	14	11	9	6	3
815	830	31	28	26	23	20	18	15	12	9	7	4
830	845	32	29	26	24	21	18	16	13	10	8	5
845	860	33	30	27	25	22	19	17	14	11	8	6
860	875	33	31	28	25	23	20	17	15	12	9	7
875	890	34	32	29	26	24	21	18	15	13	10	7
890	905	35	32	30	27	24	22	19	16	14	11	8
905	920	36	33	31	28	25	23	20	17	14	12	9
920	935	37	34	31	29	26	23	21	18	15	13	10
935	950	38	35	32	30	27	24	22	19	16	13	11
950	965	39	36	33	30	28	25	22	20	17	14	12
965	980	39	37	34	31	29	26	23	21	18	15	12
980	995	40	38	35	32	29	27	24	21	19	16	13
995	1010	41	38	36	33	30	28	25	22	20	17	14
1010	1025	42	39	37	34	31	28	26	23	20	18	15
1025	1040	43	40	37	35	32	29	27	24	21	19	16
1040	1055	44	41	38	35	33	30	27	25	22	19	17
1055	1070	44	42	39	36	34	31	28	26	23	20	17
1070	1085	45	43	40	37	34	32	29	26	24	21	18
1085	1100	46	43	41	38	35	33	30	27	25	22	19
1100	1115	47	44	42	39	36	33	31	28	25	23	20
1115	1130	48	45	42	40	37	34	32	29	26	24	21
1130	1145	49	46	43	41	38	35	32	30	27	24	22
1145	1160	49	47	44	41	39	36	33	31	28	25	23

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 -												
1160	1175	50	48	45	42	40	37	34	31	29	26	23
1175	1190	51	48	46	43	40	38	35	32	30	27	24
1190	1205	52	49	47	44	41	39	36	33	30	28	25
1205	1220	53	50	47	45	42	39	37	34	31	29	26
1220	1235	54	51	48	46	43	40	38	35	32	29	27
1235	1250	54	52	49	46	44	41	38	36	33	30	28
1250	1265	55	53	50	47	45	42	39	36	34	31	28
1265	1280	56	53	51	48	45	43	40	37	35	32	29
1280	1295	57	54	52	49	46	44	41	38	35	33	30
1295	1310	58	55	52	50	47	44	42	39	36	34	31
1310	1325	59	56	53	51	48	45	43	40	37	34	32
1325	1340	60	57	54	51	49	46	43	41	38	35	33
1340	1355	60	58	55	52	50	47	44	42	39	36	33
1355	1370	61	59	56	53	50	48	45	42	40	37	34
1370	1385	62	59	57	54	51	49	46	43	41	38	35
1385	1400	63	60	58	55	52	49	47	44	41	39	36
1400	1415	64	61	58	56	53	50	48	45	42	40	37
1415	1430	65	62	59	56	54	51	48	46	43	40	38
1430	1445	65	63	60	57	55	52	49	47	44	41	38
1445	1460	66	64	61	58	55	53	50	47	45	42	39
1460	1475	67	64	62	59	56	54	51	48	46	43	40
1475	1490	68	65	63	60	57	54	52	49	46	44	41
1490	1505	69	66	63	61	58	55	53	50	47	45	42
1505	1520	70	67	64	62	59	56	53	51	48	45	43
1520	1535	70	68	65	62	60	57	54	52	49	46	44
1535	1550	71	69	66	63	61	58	55	52	50	47	44
1550	1565	72	69	67	64	61	59	56	53	51	48	45
1565	1580	73	70	68	65	62	60	57	54	51	49	46
1580	1595	74	71	68	66	63	60	58	55	52	50	47
1595	1610	75	72	69	67	64	61	58	56	53	50	48
1610	1625	75	73	70	67	65	62	59	57	54	51	49
1625	1640	76	74	71	68	66	63	60	57	55	52	49
1640	1655	77	74	72	69	66	64	61	58	56	53	50
1655	1670	78	75	73	70	67	65	62	59	56	54	51
1670	1685	79	76	73	71	68	65	63	60	57	55	52
1685	1700	80	77	74	72	69	66	64	61	58	55	53
1700	1715	81	78	75	72	70	67	64	62	59	56	54
1715	1730	81	79	76	73	71	68	65	63	60	57	54
1730	1745	82	80	77	74	71	69	66	63	61	58	55
1745	1760	83	80	78	75	72	70	67	64	62	59	56
1760	1775	84	81	79	76	73	70	68	65	62	60	57
1775	1790	85	82	79	77	74	71	69	66	63	61	58
1790	1805	86	83	80	77	75	72	69	67	64	61	59
1805	1820	86	84	81	78	76	73	70	68	65	62	59
1820	1835	87	85	82	79	76	74	71	68	66	63	60
1835	1850	88	85	83	80	77	75	72	69	67	64	61
1850	1865	89	86	84	81	78	75	73	70	67	65	62
1865	1880	90	87	84	82	79	76	74	71	68	66	63
1880	1895	91	88	85	83	80	77	74	72	69	66	64
1895	1910	91	89	86	83	81	78	75	73	70	67	65
1910	1925	92	90	87	84	82	79	76	73	71	68	65
1925	1940	93	90	88	85	82	80	77	74	72	69	66
1940	1955	94	91	89	86	83	81	78	75	72	70	67
1955	1970	95	92	89	87	84	81	79	76	73	71	68
1970	1985	96	93	90	88	85	82	79	77	74	71	69
1985	2000	96	94	91	88	86	83	80	78	75	72	70
2000	2015	97	95	92	89	87	84	81	78	76	73	70
2015	2030	98	95	93	90	87	85	82	79	77	74	71
2030	2045	99	96	94	91	88	86	83	80	77	75	72
2045	2060	100	97	94	92	89	86	84	81	78	76	73

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 -										
2060	2075	101	98	95	93	90	87	85	82	79	76	74
2075	2090	102	99	96	93	91	88	85	83	80	77	75
2090	2105	102	100	97	94	92	89	86	84	81	78	75
2105	2120	103	101	98	95	92	90	87	84	82	79	76
2120	2135	104	101	99	96	93	91	88	85	83	80	77
2135	2150	105	102	100	97	94	91	89	86	83	81	78
2150	2165	106	103	100	98	95	92	90	87	84	81	79
2165	2180	107	104	101	98	96	93	90	88	85	82	80
2180	2195	107	105	102	99	97	94	91	89	86	83	80
2195	2210	108	106	103	100	97	95	92	89	87	84	81
2210	2225	109	106	104	101	98	96	93	90	88	85	82
2225	2240	110	107	105	102	99	96	94	91	88	86	83
2240	2255	111	108	105	103	100	97	95	92	89	87	84
2255	2270	112	109	106	104	101	98	95	93	90	87	85
2270	2285	112	110	107	104	102	99	96	94	91	88	86
2285	2300	113	111	108	105	103	100	97	94	92	89	86
2300	2315	114	111	109	106	103	101	98	95	93	90	87
2315	2330	115	112	110	107	104	102	99	96	93	91	88
2330	2345	116	113	110	108	105	102	100	97	94	92	89
2345	2360	117	114	111	109	106	103	100	98	95	92	90
2360	2375	117	115	112	109	107	104	101	99	96	93	91
2375	2390	118	116	113	110	108	105	102	99	97	94	91
2390	2405	119	116	114	111	108	106	103	100	98	95	92
2405	2420	120	117	115	112	109	107	104	101	98	96	93
2420	2435	121	118	115	113	110	107	105	102	99	97	94
2435	2450	122	119	116	114	111	108	106	103	100	97	95
2450	2465	123	120	117	114	112	109	106	104	101	98	96
2465	2480	123	121	118	115	113	110	107	105	102	99	96
2480	2495	124	122	119	116	113	111	108	105	103	100	97
2495	2510	125	122	120	117	114	112	109	106	104	101	98
2510	2525	126	123	120	118	115	112	110	107	104	102	99
2525	2540	127	124	121	119	116	113	111	108	105	102	100
2540	2555	128	125	122	119	117	114	111	109	106	103	101
2555	2570	128	126	123	120	118	115	112	110	107	104	101
2570	2585	129	127	124	121	118	116	113	110	108	105	102
2585	2600	130	127	125	122	119	117	114	111	109	106	103
2600	2615	131	128	126	123	120	117	115	112	109	107	104
2615	2630	132	129	126	124	121	118	116	113	110	108	105
2630	2645	133	130	127	125	122	119	116	114	111	108	106
2645	2660	133	131	128	125	123	120	117	115	112	109	107
2660	2675	134	132	129	126	124	121	118	115	113	110	107
2675	2690	135	132	130	127	124	122	119	116	114	111	108
2690	2705	136	133	131	128	125	122	120	117	114	112	109
2705	2720	137	134	131	129	126	123	121	118	115	113	110
2720	2735	138	135	132	130	127	124	121	119	116	113	111
2735	2750	138	136	133	130	128	125	122	120	117	114	112
2750	2765	139	137	134	131	129	126	123	120	118	115	112
2765	2780	140	137	135	132	129	127	124	121	119	116	113
2780	2795	141	138	136	133	130	128	125	122	119	117	114
2795	2810	142	139	136	134	131	128	126	123	120	118	115
2810	2825	143	140	137	135	132	129	127	124	121	118	116
2825	2840	144	141	138	135	133	130	127	125	122	119	117
2840	2855	144	142	139	136	134	131	128	126	123	120	117
2855	2870	145	143	140	137	134	132	129	126	124	121	118
2870	2885	146	143	141	138	135	133	130	127	125	122	119
2885	2900	147	144	141	139	136	133	131	128	125	123	120
2900	2915	148	145	142	140	137	134	132	129	126	123	121
2915	2930	149	146	143	140	138	135	132	130	127	124	122
2930	2945	149	147	144	141	139	136	133	131	128	125	122
2945	2960	150	148	145	142	139	137	134	131	129	126	123

2960 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	550	0	0	0	0	0	0	0	0	0	0	0
550	565	1	0	0	0	0	0	0	0	0	0	0
565	580	2	0	0	0	0	0	0	0	0	0	0
580	595	3	0	0	0	0	0	0	0	0	0	0
595	610	4	0	0	0	0	0	0	0	0	0	0
610	625	4	0	0	0	0	0	0	0	0	0	0
625	640	5	0	0	0	0	0	0	0	0	0	0
640	655	6	1	0	0	0	0	0	0	0	0	0
655	670	7	2	0	0	0	0	0	0	0	0	0
670	685	8	2	0	0	0	0	0	0	0	0	0
685	700	9	3	0	0	0	0	0	0	0	0	0
700	715	9	4	0	0	0	0	0	0	0	0	0
715	730	10	5	0	0	0	0	0	0	0	0	0
730	745	11	6	0	0	0	0	0	0	0	0	0
745	760	12	7	1	0	0	0	0	0	0	0	0
760	775	13	7	2	0	0	0	0	0	0	0	0
775	790	14	8	3	0	0	0	0	0	0	0	0
790	805	15	9	4	0	0	0	0	0	0	0	0
805	820	15	10	5	0	0	0	0	0	0	0	0
820	835	16	11	5	0	0	0	0	0	0	0	0
835	850	17	12	6	1	0	0	0	0	0	0	0
850	865	18	12	7	2	0	0	0	0	0	0	0
865	880	19	13	8	3	0	0	0	0	0	0	0
880	895	20	14	9	3	0	0	0	0	0	0	0
895	910	20	15	10	4	0	0	0	0	0	0	0
910	925	21	16	10	5	0	0	0	0	0	0	0
925	940	22	17	11	6	1	0	0	0	0	0	0
940	955	23	18	12	7	1	0	0	0	0	0	0
955	970	24	18	13	8	2	0	0	0	0	0	0
970	985	25	19	14	8	3	0	0	0	0	0	0
985	1000	25	20	15	9	4	0	0	0	0	0	0
1000	1015	26	21	15	10	5	0	0	0	0	0	0
1015	1030	27	22	16	11	6	0	0	0	0	0	0
1030	1045	28	23	17	12	6	1	0	0	0	0	0
1045	1060	29	23	18	13	7	2	0	0	0	0	0
1060	1075	30	24	19	13	8	3	0	0	0	0	0
1075	1090	30	25	20	14	9	4	0	0	0	0	0
1090	1105	31	26	21	15	10	4	0	0	0	0	0
1105	1120	32	27	21	16	11	5	0	0	0	0	0
1120	1135	33	28	22	17	11	6	1	0	0	0	0
1135	1150	34	28	23	18	12	7	2	0	0	0	0
1150	1165	35	29	24	19	13	8	2	0	0	0	0
1165	1180	35	30	25	19	14	9	3	0	0	0	0
1180	1195	36	31	26	20	15	9	4	0	0	0	0
1195	1210	37	32	26	21	16	10	5	0	0	0	0
1210	1225	38	33	27	22	16	11	6	0	0	0	0
1225	1240	39	33	28	23	17	12	7	1	0	0	0
1240	1255	40	34	29	24	18	13	7	2	0	0	0
1255	1270	41	35	30	24	19	14	8	3	0	0	0
1270	1285	41	36	31	25	20	14	9	4	0	0	0
1285	1300	42	37	31	26	21	15	10	5	0	0	0
1300	1315	43	38	32	27	22	16	11	5	0	0	0
1315	1330	44	39	33	28	22	17	12	6	1	0	0
1330	1345	45	39	34	29	23	18	12	7	2	0	0
1345	1360	46	40	35	29	24	19	13	8	3	0	0
1360	1375	46	41	36	30	25	19	14	9	3	0	0
1375	1390	47	42	36	31	26	20	15	10	4	0	0
1390	1405	48	43	37	32	27	21	16	10	5	0	0
1405	1420	49	44	38	33	27	22	17	11	6	0	0
1420	1435	50	44	39	34	28	23	17	12	7	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 -										
1435	1450	51	45	40	34	29	24	18	13	8	2	0
1450	1465	51	46	41	35	30	25	19	14	8	3	0
1465	1480	52	47	42	36	31	25	20	15	9	4	0
1480	1495	53	48	42	37	32	26	21	15	10	5	0
1495	1510	54	49	43	38	32	27	22	16	11	6	0
1510	1525	55	49	44	39	33	28	23	17	12	6	1
1525	1540	56	50	45	40	34	29	23	18	13	7	2
1540	1555	56	51	46	40	35	30	24	19	13	8	3
1555	1570	57	52	47	41	36	30	25	20	14	9	3
1570	1585	58	53	47	42	37	31	26	20	15	10	4
1585	1600	59	54	48	43	37	32	27	21	16	11	5
1600	1615	60	54	49	44	38	33	28	22	17	11	6
1615	1630	61	55	50	45	39	34	28	23	18	12	7
1630	1645	62	56	51	45	40	35	29	24	18	13	8
1645	1660	62	57	52	46	41	35	30	25	19	14	9
1660	1675	63	58	52	47	42	36	31	26	20	15	9
1675	1690	64	59	53	48	43	37	32	26	21	16	10
1690	1705	65	60	54	49	43	38	33	27	22	16	11
1705	1720	66	60	55	50	44	39	33	28	23	17	12
1720	1735	67	61	56	50	45	40	34	29	24	18	13
1735	1750	67	62	57	51	46	40	35	30	24	19	14
1750	1765	68	63	57	52	47	41	36	31	25	20	14
1765	1780	69	64	58	53	48	42	37	31	26	21	15
1780	1795	70	65	59	54	48	43	38	32	27	21	16
1795	1810	71	65	60	55	49	44	38	33	28	22	17
1810	1825	72	66	61	55	50	45	39	34	29	23	18
1825	1840	72	67	62	56	51	46	40	35	29	24	19
1840	1855	73	68	63	57	52	46	41	36	30	25	19
1855	1870	74	69	63	58	53	47	42	36	31	26	20
1870	1885	75	70	64	59	53	48	43	37	32	27	21
1885	1900	76	70	65	60	54	49	44	38	33	27	22
1900	1915	77	71	66	61	55	50	44	39	34	28	23
1915	1930	77	72	67	61	56	51	45	40	34	29	24
1930	1945	78	73	68	62	57	51	46	41	35	30	24
1945	1960	79	74	68	63	58	52	47	41	36	31	25
1960	1975	80	75	69	64	58	53	48	42	37	32	26
1975	1990	81	75	70	65	59	54	49	43	38	32	27
1990	2005	82	76	71	66	60	55	49	44	39	33	28
2005	2020	83	77	72	66	61	56	50	45	39	34	29
2020	2035	83	78	73	67	62	56	51	46	40	35	30
2035	2050	84	79	73	68	63	57	52	47	41	36	30
2050	2065	85	80	74	69	64	58	53	47	42	37	31
2065	2080	86	81	75	70	64	59	54	48	43	37	32
2080	2095	87	81	76	71	65	60	54	49	44	38	33
2095	2110	88	82	77	71	66	61	55	50	45	39	34
2110	2125	88	83	78	72	67	61	56	51	45	40	35
2125	2140	89	84	78	73	68	62	57	52	46	41	35
2140	2155	90	85	79	74	69	63	58	52	47	42	36
2155	2170	91	86	80	75	69	64	59	53	48	42	37
2170	2185	92	86	81	76	70	65	59	54	49	43	38
2185	2200	93	87	82	76	71	66	60	55	50	44	39
2200	2215	93	88	83	77	72	67	61	56	50	45	40
2215	2230	94	89	84	78	73	67	62	57	51	46	40
2230	2245	95	90	84	79	74	68	63	57	52	47	41
2245	2260	96	91	85	80	74	69	64	58	53	48	42
2260	2275	97	91	86	81	75	70	65	59	54	48	43
2275	2290	98	92	87	81	76	71	65	60	55	49	44
2290	2305	98	93	88	82	77	72	66	61	55	50	45
2305	2320	99	94	89	83	78	72	67	62	56	51	45
2320	2335	100	95	89	84	79	73	68	62	57	52	46

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 -										
2335	2350	101	96	90	85	79	74	69	63	58	53	47
2350	2365	102	96	91	86	80	75	70	64	59	53	48
2365	2380	103	97	92	87	81	76	70	65	60	54	49
2380	2395	104	98	93	87	82	77	71	66	60	55	50
2395	2410	104	99	94	88	83	77	72	67	61	56	51
2410	2425	105	100	94	89	84	78	73	68	62	57	51
2425	2440	106	101	95	90	85	79	74	68	63	58	52
2440	2455	107	102	96	91	85	80	75	69	64	58	53
2455	2470	108	102	97	92	86	81	75	70	65	59	54
2470	2485	109	103	98	92	87	82	76	71	65	60	55
2485	2500	109	104	99	93	88	82	77	72	66	61	56
2500	2515	110	105	99	94	89	83	78	73	67	62	56
2515	2530	111	106	100	95	90	84	79	73	68	63	57
2530	2545	112	107	101	96	90	85	80	74	69	63	58
2545	2560	113	107	102	97	91	86	80	75	70	64	59
2560	2575	114	108	103	97	92	87	81	76	71	65	60
2575	2590	114	109	104	98	93	88	82	77	71	66	61
2590	2605	115	110	105	99	94	88	83	78	72	67	61
2605	2620	116	111	105	100	95	89	84	78	73	68	62
2620	2635	117	112	106	101	95	90	85	79	74	69	63
2635	2650	118	112	107	102	96	91	86	80	75	69	64
2650	2665	119	113	108	102	97	92	86	81	76	70	65
2665	2680	119	114	109	103	98	93	87	82	76	71	66
2680	2695	120	115	110	104	99	93	88	83	77	72	66
2695	2710	121	116	110	105	100	94	89	83	78	73	67
2710	2725	122	117	111	106	100	95	90	84	79	74	68
2725	2740	123	117	112	107	101	96	91	85	80	74	69
2740	2755	124	118	113	108	102	97	91	86	81	75	70
2755	2770	125	119	114	108	103	98	92	87	81	76	71
2770	2785	125	120	115	109	104	98	93	88	82	77	72
2785	2800	126	121	115	110	105	99	94	89	83	78	72
2800	2815	127	122	116	111	106	100	95	89	84	79	73
2815	2830	128	122	117	112	106	101	96	90	85	79	74
2830	2845	129	123	118	113	107	102	96	91	86	80	75
2845	2860	130	124	119	113	108	103	97	92	86	81	76
2860	2875	130	125	120	114	109	103	98	93	87	82	77
2875	2890	131	126	120	115	110	104	99	94	88	83	77
2890	2905	132	127	121	116	111	105	100	94	89	84	78
2905	2920	133	128	122	117	111	106	101	95	90	84	79
2920	2935	134	128	123	118	112	107	101	96	91	85	80
2935	2950	135	129	124	118	113	108	102	97	92	86	81
2950	2965	135	130	125	119	114	109	103	98	92	87	82
2965	2980	136	131	126	120	115	109	104	99	93	88	82
2980	2995	137	132	126	121	116	110	105	99	94	89	83
2995	3010	138	133	127	122	116	111	106	100	95	90	84
3010	3025	139	133	128	123	117	112	106	101	96	90	85
3025	3040	140	134	129	123	118	113	107	102	97	91	86
3040	3055	140	135	130	124	119	114	108	103	97	92	87
3055	3070	141	136	131	125	120	114	109	104	98	93	87
3070	3085	142	137	131	126	121	115	110	104	99	94	88
3085	3100	143	138	132	127	121	116	111	105	100	95	89
3100	3115	144	138	133	128	122	117	112	106	101	95	90
3115	3130	145	139	134	129	123	118	112	107	102	96	91
3130	3145	146	140	135	129	124	119	113	108	102	97	92
3145	3160	146	141	136	130	125	119	114	109	103	98	93
3160	3175	147	142	136	131	126	120	115	110	104	99	93
3175	3190	148	143	137	132	127	121	116	110	105	100	94
3190	3205	149	143	138	133	127	122	117	111	106	100	95
3205	3220	150	144	139	134	128	123	117	112	107	101	96
3220	3235	151	145	140	134	129	124	118	113	107	102	97

3235 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	590	0	0	0	0	0	0	0	0	0	0	0
590	605	1	0	0	0	0	0	0	0	0	0	0
605	620	2	0	0	0	0	0	0	0	0	0	0
620	635	2	0	0	0	0	0	0	0	0	0	0
635	650	3	0	0	0	0	0	0	0	0	0	0
650	665	4	0	0	0	0	0	0	0	0	0	0
665	680	5	0	0	0	0	0	0	0	0	0	0
680	695	6	0	0	0	0	0	0	0	0	0	0
695	710	7	1	0	0	0	0	0	0	0	0	0
710	725	8	2	0	0	0	0	0	0	0	0	0
725	740	8	3	0	0	0	0	0	0	0	0	0
740	755	9	3	0	0	0	0	0	0	0	0	0
755	770	10	4	0	0	0	0	0	0	0	0	0
770	785	11	5	0	0	0	0	0	0	0	0	0
785	800	12	6	0	0	0	0	0	0	0	0	0
800	815	13	7	1	0	0	0	0	0	0	0	0
815	830	13	8	2	0	0	0	0	0	0	0	0
830	845	14	8	3	0	0	0	0	0	0	0	0
845	860	15	9	3	0	0	0	0	0	0	0	0
860	875	16	10	4	0	0	0	0	0	0	0	0
875	890	17	11	5	0	0	0	0	0	0	0	0
890	905	18	12	6	0	0	0	0	0	0	0	0
905	920	18	13	7	1	0	0	0	0	0	0	0
920	935	19	13	8	2	0	0	0	0	0	0	0
935	950	20	14	8	3	0	0	0	0	0	0	0
950	965	21	15	9	3	0	0	0	0	0	0	0
965	980	22	16	10	4	0	0	0	0	0	0	0
980	995	23	17	11	5	0	0	0	0	0	0	0
995	1010	23	18	12	6	0	0	0	0	0	0	0
1010	1025	24	18	13	7	1	0	0	0	0	0	0
1025	1040	25	19	13	8	2	0	0	0	0	0	0
1040	1055	26	20	14	8	3	0	0	0	0	0	0
1055	1070	27	21	15	9	3	0	0	0	0	0	0
1070	1085	28	22	16	10	4	0	0	0	0	0	0
1085	1100	29	23	17	11	5	0	0	0	0	0	0
1100	1115	29	24	18	12	6	0	0	0	0	0	0
1115	1130	30	24	19	13	7	1	0	0	0	0	0
1130	1145	31	25	19	14	8	2	0	0	0	0	0
1145	1160	32	26	20	14	9	3	0	0	0	0	0
1160	1175	33	27	21	15	9	4	0	0	0	0	0
1175	1190	34	28	22	16	10	4	0	0	0	0	0
1190	1205	34	29	23	17	11	5	0	0	0	0	0
1205	1220	35	29	24	18	12	6	0	0	0	0	0
1220	1235	36	30	24	19	13	7	1	0	0	0	0
1235	1250	37	31	25	19	14	8	2	0	0	0	0
1250	1265	38	32	26	20	14	9	3	0	0	0	0
1265	1280	39	33	27	21	15	9	4	0	0	0	0
1280	1295	39	34	28	22	16	10	4	0	0	0	0
1295	1310	40	34	29	23	17	11	5	0	0	0	0
1310	1325	41	35	29	24	18	12	6	0	0	0	0
1325	1340	42	36	30	24	19	13	7	1	0	0	0
1340	1355	43	37	31	25	19	14	8	2	0	0	0
1355	1370	44	38	32	26	20	14	9	3	0	0	0
1370	1385	44	39	33	27	21	15	9	4	0	0	0
1385	1400	45	39	34	28	22	16	10	4	0	0	0
1400	1415	46	40	34	29	23	17	11	5	0	0	0
1415	1430	47	41	35	29	24	18	12	6	0	0	0
1430	1445	48	42	36	30	24	19	13	7	1	0	0
1445	1460	49	43	37	31	25	20	14	8	2	0	0
1460	1475	50	44	38	32	26	20	15	9	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 -										
1475	1490	50	45	39	33	27	21	15	10	4	0	0
1490	1505	51	45	40	34	28	22	16	10	5	0	0
1505	1520	52	46	40	35	29	23	17	11	5	0	0
1520	1535	53	47	41	35	30	24	18	12	6	0	0
1535	1550	54	48	42	36	30	25	19	13	7	1	0
1550	1565	55	49	43	37	31	25	20	14	8	2	0
1565	1580	55	50	44	38	32	26	20	15	9	3	0
1580	1595	56	50	45	39	33	27	21	15	10	4	0
1595	1610	57	51	45	40	34	28	22	16	10	5	0
1610	1625	58	52	46	40	35	29	23	17	11	5	0
1625	1640	59	53	47	41	35	30	24	18	12	6	0
1640	1655	60	54	48	42	36	30	25	19	13	7	1
1655	1670	60	55	49	43	37	31	25	20	14	8	2
1670	1685	61	55	50	44	38	32	26	20	15	9	3
1685	1700	62	56	50	45	39	33	27	21	15	10	4
1700	1715	63	57	51	45	40	34	28	22	16	10	5
1715	1730	64	58	52	46	40	35	29	23	17	11	5
1730	1745	65	59	53	47	41	35	30	24	18	12	6
1745	1760	65	60	54	48	42	36	30	25	19	13	7
1760	1775	66	60	55	49	43	37	31	25	20	14	8
1775	1790	67	61	55	50	44	38	32	26	20	15	9
1790	1805	68	62	56	50	45	39	33	27	21	15	10
1805	1820	69	63	57	51	45	40	34	28	22	16	10
1820	1835	70	64	58	52	46	40	35	29	23	17	11
1835	1850	71	65	59	53	47	41	36	30	24	18	12
1850	1865	71	66	60	54	48	42	36	31	25	19	13
1865	1880	72	66	61	55	49	43	37	31	26	20	14
1880	1895	73	67	61	56	50	44	38	32	26	21	15
1895	1910	74	68	62	56	51	45	39	33	27	21	16
1910	1925	75	69	63	57	51	46	40	34	28	22	16
1925	1940	76	70	64	58	52	46	41	35	29	23	17
1940	1955	76	71	65	59	53	47	41	36	30	24	18
1955	1970	77	71	66	60	54	48	42	36	31	25	19
1970	1985	78	72	66	61	55	49	43	37	31	26	20
1985	2000	79	73	67	61	56	50	44	38	32	26	21
2000	2015	80	74	68	62	56	51	45	39	33	27	21
2015	2030	81	75	69	63	57	51	46	40	34	28	22
2030	2045	81	76	70	64	58	52	46	41	35	29	23
2045	2060	82	76	71	65	59	53	47	41	36	30	24
2060	2075	83	77	71	66	60	54	48	42	36	31	25
2075	2090	84	78	72	66	61	55	49	43	37	31	26
2090	2105	85	79	73	67	61	56	50	44	38	32	26
2105	2120	86	80	74	68	62	56	51	45	39	33	27
2120	2135	86	81	75	69	63	57	51	46	40	34	28
2135	2150	87	81	76	70	64	58	52	46	41	35	29
2150	2165	88	82	76	71	65	59	53	47	41	36	30
2165	2180	89	83	77	71	66	60	54	48	42	36	31
2180	2195	90	84	78	72	66	61	55	49	43	37	31
2195	2210	91	85	79	73	67	61	56	50	44	38	32
2210	2225	91	86	80	74	68	62	57	51	45	39	33
2225	2240	92	87	81	75	69	63	57	52	46	40	34
2240	2255	93	87	82	76	70	64	58	52	47	41	35
2255	2270	94	88	82	77	71	65	59	53	47	42	36
2270	2285	95	89	83	77	72	66	60	54	48	42	37
2285	2300	96	90	84	78	72	67	61	55	49	43	37
2300	2315	97	91	85	79	73	67	62	56	50	44	38
2315	2330	97	92	86	80	74	68	62	57	51	45	39
2330	2345	98	92	87	81	75	69	63	57	52	46	40
2345	2360	99	93	87	82	76	70	64	58	52	47	41
2360	2375	100	94	88	82	77	71	65	59	53	47	42

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 -										
2375	2390	101	95	89	83	77	72	66	60	54	48	42
2390	2405	102	96	90	84	78	72	67	61	55	49	43
2405	2420	102	97	91	85	79	73	67	62	56	50	44
2420	2435	103	97	92	86	80	74	68	62	57	51	45
2435	2450	104	98	92	87	81	75	69	63	57	52	46
2450	2465	105	99	93	87	82	76	70	64	58	52	47
2465	2480	106	100	94	88	82	77	71	65	59	53	47
2480	2495	107	101	95	89	83	77	72	66	60	54	48
2495	2510	107	102	96	90	84	78	72	67	61	55	49
2510	2525	108	102	97	91	85	79	73	67	62	56	50
2525	2540	109	103	97	92	86	80	74	68	62	57	51
2540	2555	110	104	98	92	87	81	75	69	63	57	52
2555	2570	111	105	99	93	87	82	76	70	64	58	52
2570	2585	112	106	100	94	88	82	77	71	65	59	53
2585	2600	112	107	101	95	89	83	77	72	66	60	54
2600	2615	113	108	102	96	90	84	78	73	67	61	55
2615	2630	114	108	103	97	91	85	79	73	68	62	56
2630	2645	115	109	103	98	92	86	80	74	68	63	57
2645	2660	116	110	104	98	93	87	81	75	69	63	58
2660	2675	117	111	105	99	93	88	82	76	70	64	58
2675	2690	118	112	106	100	94	88	83	77	71	65	59
2690	2705	118	113	107	101	95	89	83	78	72	66	60
2705	2720	119	113	108	102	96	90	84	78	73	67	61
2720	2735	120	114	108	103	97	91	85	79	73	68	62
2735	2750	121	115	109	103	98	92	86	80	74	68	63
2750	2765	122	116	110	104	98	93	87	81	75	69	63
2765	2780	123	117	111	105	99	93	88	82	76	70	64
2780	2795	123	118	112	106	100	94	88	83	77	71	65
2795	2810	124	118	113	107	101	95	89	83	78	72	66
2810	2825	125	119	113	108	102	96	90	84	78	73	67
2825	2840	126	120	114	108	103	97	91	85	79	73	68
2840	2855	127	121	115	109	103	98	92	86	80	74	68
2855	2870	128	122	116	110	104	98	93	87	81	75	69
2870	2885	128	123	117	111	105	99	93	88	82	76	70
2885	2900	129	123	118	112	106	100	94	88	83	77	71
2900	2915	130	124	118	113	107	101	95	89	83	78	72
2915	2930	131	125	119	113	108	102	96	90	84	78	73
2930	2945	132	126	120	114	108	103	97	91	85	79	73
2945	2960	133	127	121	115	109	103	98	92	86	80	74
2960	2975	133	128	122	116	110	104	98	93	87	81	75
2975	2990	134	128	123	117	111	105	99	94	88	82	76
2990	3005	135	129	124	118	112	106	100	94	89	83	77
3005	3020	136	130	124	119	113	107	101	95	89	84	78
3020	3035	137	131	125	119	114	108	102	96	90	84	79
3035	3050	138	132	126	120	114	109	103	97	91	85	79
3050	3065	139	133	127	121	115	109	104	98	92	86	80
3065	3080	139	134	128	122	116	110	104	99	93	87	81
3080	3095	140	134	129	123	117	111	105	99	94	88	82
3095	3110	141	135	129	124	118	112	106	100	94	89	83
3110	3125	142	136	130	124	119	113	107	101	95	89	84
3125	3140	143	137	131	125	119	114	108	102	96	90	84
3140	3155	144	138	132	126	120	114	109	103	97	91	85
3155	3170	144	139	133	127	121	115	109	104	98	92	86
3170	3185	145	139	134	128	122	116	110	104	99	93	87
3185	3200	146	140	134	129	123	117	111	105	99	94	88
3200	3215	147	141	135	129	124	118	112	106	100	94	89
3215	3230	148	142	136	130	124	119	113	107	101	95	89
3230	3245	149	143	137	131	125	119	114	108	102	96	90
3245	3260	149	144	138	132	126	120	114	109	103	97	91
3260	3275	150	144	139	133	127	121	115	109	104	98	92

3275 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	1180	0	0	0	0	0	0	0	0	0	0	0
1180	1200	1	0	0	0	0	0	0	0	0	0	0
1200	1220	2	0	0	0	0	0	0	0	0	0	0
1220	1240	4	0	0	0	0	0	0	0	0	0	0
1240	1260	5	0	0	0	0	0	0	0	0	0	0
1260	1280	6	0	0	0	0	0	0	0	0	0	0
1280	1300	7	0	0	0	0	0	0	0	0	0	0
1300	1320	8	0	0	0	0	0	0	0	0	0	0
1320	1340	9	0	0	0	0	0	0	0	0	0	0
1340	1360	10	0	0	0	0	0	0	0	0	0	0
1360	1380	11	0	0	0	0	0	0	0	0	0	0
1380	1400	13	1	0	0	0	0	0	0	0	0	0
1400	1420	14	2	0	0	0	0	0	0	0	0	0
1420	1440	15	3	0	0	0	0	0	0	0	0	0
1440	1460	16	4	0	0	0	0	0	0	0	0	0
1460	1480	17	5	0	0	0	0	0	0	0	0	0
1480	1500	18	6	0	0	0	0	0	0	0	0	0
1500	1520	19	8	0	0	0	0	0	0	0	0	0
1520	1540	20	9	0	0	0	0	0	0	0	0	0
1540	1560	21	10	0	0	0	0	0	0	0	0	0
1560	1580	23	11	0	0	0	0	0	0	0	0	0
1580	1600	24	12	0	0	0	0	0	0	0	0	0
1600	1620	25	13	1	0	0	0	0	0	0	0	0
1620	1640	26	14	3	0	0	0	0	0	0	0	0
1640	1660	27	15	4	0	0	0	0	0	0	0	0
1660	1680	28	17	5	0	0	0	0	0	0	0	0
1680	1700	29	18	6	0	0	0	0	0	0	0	0
1700	1720	30	19	7	0	0	0	0	0	0	0	0
1720	1740	32	20	8	0	0	0	0	0	0	0	0
1740	1760	33	21	9	0	0	0	0	0	0	0	0
1760	1780	34	22	10	0	0	0	0	0	0	0	0
1780	1800	35	23	12	0	0	0	0	0	0	0	0
1800	1820	36	24	13	1	0	0	0	0	0	0	0
1820	1840	37	25	14	2	0	0	0	0	0	0	0
1840	1860	38	27	15	3	0	0	0	0	0	0	0
1860	1880	39	28	16	4	0	0	0	0	0	0	0
1880	1900	40	29	17	6	0	0	0	0	0	0	0
1900	1920	42	30	18	7	0	0	0	0	0	0	0
1920	1940	43	31	19	8	0	0	0	0	0	0	0
1940	1960	44	32	21	9	0	0	0	0	0	0	0
1960	1980	45	33	22	10	0	0	0	0	0	0	0
1980	2000	46	34	23	11	0	0	0	0	0	0	0
2000	2020	47	36	24	12	1	0	0	0	0	0	0
2020	2040	48	37	25	13	2	0	0	0	0	0	0
2040	2060	49	38	26	14	3	0	0	0	0	0	0
2060	2080	51	39	27	16	4	0	0	0	0	0	0
2080	2100	52	40	28	17	5	0	0	0	0	0	0
2100	2120	53	41	29	18	6	0	0	0	0	0	0
2120	2140	54	42	31	19	7	0	0	0	0	0	0
2140	2160	55	43	32	20	8	0	0	0	0	0	0
2160	2180	56	45	33	21	10	0	0	0	0	0	0
2180	2200	57	46	34	22	11	0	0	0	0	0	0
2200	2220	58	47	35	23	12	0	0	0	0	0	0
2220	2240	60	48	36	25	13	1	0	0	0	0	0
2240	2260	61	49	37	26	14	2	0	0	0	0	0
2260	2280	62	50	38	27	15	3	0	0	0	0	0
2280	2300	63	51	40	28	16	5	0	0	0	0	0
2300	2320	64	52	41	29	17	6	0	0	0	0	0
2320	2340	65	53	42	30	18	7	0	0	0	0	0
2340	2360	66	55	43	31	20	8	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 -										
2360	2380	67	56	44	32	21	9	0	0	0	0	0
2380	2400	68	57	45	34	22	10	0	0	0	0	0
2400	2420	70	58	46	35	23	11	0	0	0	0	0
2420	2440	71	59	47	36	24	12	1	0	0	0	0
2440	2460	72	60	49	37	25	14	2	0	0	0	0
2460	2480	73	61	50	38	26	15	3	0	0	0	0
2480	2500	74	62	51	39	27	16	4	0	0	0	0
2500	2520	75	64	52	40	29	17	5	0	0	0	0
2520	2540	76	65	53	41	30	18	6	0	0	0	0
2540	2560	77	66	54	42	31	19	7	0	0	0	0
2560	2580	79	67	55	44	32	20	9	0	0	0	0
2580	2600	80	68	56	45	33	21	10	0	0	0	0
2600	2620	81	69	57	46	34	22	11	0	0	0	0
2620	2640	82	70	59	47	35	24	12	0	0	0	0
2640	2660	83	71	60	48	36	25	13	1	0	0	0
2660	2680	84	73	61	49	38	26	14	3	0	0	0
2680	2700	85	74	62	50	39	27	15	4	0	0	0
2700	2720	86	75	63	51	40	28	16	5	0	0	0
2720	2740	88	76	64	53	41	29	18	6	0	0	0
2740	2760	89	77	65	54	42	30	19	7	0	0	0
2760	2780	90	78	66	55	43	31	20	8	0	0	0
2780	2800	91	79	68	56	44	33	21	9	0	0	0
2800	2820	92	80	69	57	45	34	22	10	0	0	0
2820	2840	93	81	70	58	46	35	23	11	0	0	0
2840	2860	94	83	71	59	48	36	24	13	1	0	0
2860	2880	95	84	72	60	49	37	25	14	2	0	0
2880	2900	96	85	73	61	50	38	27	15	3	0	0
2900	2920	98	86	74	63	51	39	28	16	4	0	0
2920	2940	99	87	75	64	52	40	29	17	5	0	0
2940	2960	100	88	77	65	53	42	30	18	7	0	0
2960	2980	101	89	78	66	54	43	31	19	8	0	0
2980	3000	102	90	79	67	55	44	32	20	9	0	0
3000	3020	103	92	80	68	57	45	33	22	10	0	0
3020	3040	104	93	81	69	58	46	34	23	11	0	0
3040	3060	105	94	82	70	59	47	35	24	12	0	0
3060	3080	107	95	83	72	60	48	37	25	13	2	0
3080	3100	108	96	84	73	61	49	38	26	14	3	0
3100	3120	109	97	85	74	62	50	39	27	15	4	0
3120	3140	110	98	87	75	63	52	40	28	17	5	0
3140	3160	111	99	88	76	64	53	41	29	18	6	0
3160	3180	112	101	89	77	66	54	42	31	19	7	0
3180	3200	113	102	90	78	67	55	43	32	20	8	0
3200	3220	114	103	91	79	68	56	44	33	21	9	0
3220	3240	116	104	92	81	69	57	46	34	22	11	0
3240	3260	117	105	93	82	70	58	47	35	23	12	0
3260	3280	118	106	94	83	71	59	48	36	24	13	1
3280	3300	119	107	96	84	72	61	49	37	26	14	2
3300	3320	120	108	97	85	73	62	50	38	27	15	3
3320	3340	121	109	98	86	74	63	51	39	28	16	4
3340	3360	122	111	99	87	76	64	52	41	29	17	6
3360	3380	123	112	100	88	77	65	53	42	30	18	7
3380	3400	124	113	101	89	78	66	54	43	31	20	8
3400	3420	126	114	102	91	79	67	56	44	32	21	9
3420	3440	127	115	103	92	80	68	57	45	33	22	10
3440	3460	128	116	105	93	81	70	58	46	35	23	11
3460	3480	129	117	106	94	82	71	59	47	36	24	12
3480	3500	130	118	107	95	83	72	60	48	37	25	13
3500	3520	131	120	108	96	85	73	61	50	38	26	15
3520	3540	132	121	109	97	86	74	62	51	39	27	16
3540	3560	133	122	110	98	87	75	63	52	40	28	17

Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3560	3580	135	123	111	100	88	76	65	53	41	30	18
3580	3600	136	124	112	101	89	77	66	54	42	31	19
3600	3620	137	125	113	102	90	78	67	55	43	32	20
3620	3640	138	126	115	103	91	80	68	56	45	33	21
3640	3660	139	127	116	104	92	81	69	57	46	34	22
3660	3680	140	128	117	105	94	82	70	59	47	35	24
3680	3700	141	130	118	106	95	83	71	60	48	36	25
3700	3720	142	131	119	107	96	84	72	61	49	37	26
3720	3740	144	132	120	109	97	85	74	62	50	39	27
3740	3760	145	133	121	110	98	86	75	63	51	40	28
3760	3780	146	134	122	111	99	87	76	64	52	41	29
3780	3800	147	135	124	112	100	89	77	65	54	42	30
3800	3820	148	136	125	113	101	90	78	66	55	43	31
3820	3840	149	137	126	114	102	91	79	67	56	44	32
3840	3860	150	139	127	115	104	92	80	69	57	45	34
3860	3880	151	140	128	116	105	93	81	70	58	46	35
3880	3900	152	141	129	117	106	94	82	71	59	47	36
3900	3920	154	142	130	119	107	95	84	72	60	49	37
3920	3940	155	143	131	120	108	96	85	73	61	50	38
3940	3960	156	144	133	121	109	98	86	74	63	51	39
3960	3980	157	145	134	122	110	99	87	75	64	52	40
3980	4000	158	146	135	123	111	100	88	76	65	53	41
4000	4020	159	148	136	124	113	101	89	78	66	54	43
4020	4040	160	149	137	125	114	102	90	79	67	55	44
4040	4060	161	150	138	126	115	103	91	80	68	56	45
4060	4080	163	151	139	128	116	104	93	81	69	58	46
4080	4100	164	152	140	129	117	105	94	82	70	59	47
4100	4120	165	153	141	130	118	106	95	83	71	60	48
4120	4140	166	154	143	131	119	108	96	84	73	61	49
4140	4160	167	155	144	132	120	109	97	85	74	62	50
4160	4180	168	156	145	133	121	110	98	87	75	63	52
4180	4200	169	158	146	134	123	111	99	88	76	64	53
4200	4220	170	159	147	135	124	112	100	89	77	65	54
4220	4240	172	160	148	137	125	113	102	90	78	67	55
4240	4260	173	161	149	138	126	114	103	91	79	68	56
4260	4280	174	162	150	139	127	115	104	92	80	69	57
4280	4300	175	163	152	140	128	117	105	93	82	70	58
4300	4320	176	164	153	141	129	118	106	94	83	71	59
4320	4340	177	165	154	142	130	119	107	95	84	72	60
4340	4360	178	167	155	143	132	120	108	97	85	73	62
4360	4380	179	168	156	144	133	121	109	98	86	74	63
4380	4400	180	169	157	145	134	122	110	99	87	75	64
4400	4420	182	170	158	147	135	123	112	100	88	77	65
4420	4440	183	171	159	148	136	124	113	101	89	78	66
4440	4460	184	172	161	149	137	126	114	102	91	79	67
4460	4480	185	173	162	150	138	127	115	103	92	80	68
4480	4500	186	174	163	151	139	128	116	104	93	81	69
4500	4520	187	176	164	152	141	129	117	106	94	82	71
4520	4540	188	177	165	153	142	130	118	107	95	83	72
4540	4560	189	178	166	154	143	131	119	108	96	84	73
4560	4580	191	179	167	156	144	132	121	109	97	86	74
4580	4600	192	180	168	157	145	133	122	110	98	87	75
4600	4620	193	181	169	158	146	134	123	111	99	88	76
4620	4640	194	182	171	159	147	136	124	112	101	89	77
4640	4660	195	183	172	160	148	137	125	113	102	90	78
4660	4680	196	184	173	161	149	138	126	114	103	91	80
4680	4700	197	186	174	162	151	139	127	116	104	92	81
4700	4720	198	187	175	163	152	140	128	117	105	93	82
4720	4740	200	188	176	165	153	141	130	118	106	95	83
4740	4760	201	189	177	166	154	142	131	119	107	96	84

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 -										
4760	4780	202	190	178	167	155	143	132	120	108	97	85
4780	4800	203	191	180	168	156	145	133	121	110	98	86
4800	4820	204	192	181	169	157	146	134	122	111	99	87
4820	4840	205	193	182	170	158	147	135	123	112	100	88
4840	4860	206	195	183	171	160	148	136	125	113	101	90
4860	4880	207	196	184	172	161	149	137	126	114	102	91
4880	4900	208	197	185	173	162	150	138	127	115	103	92
4900	4920	210	198	186	175	163	151	140	128	116	105	93
4920	4940	211	199	187	176	164	152	141	129	117	106	94
4940	4960	212	200	188	177	165	154	142	130	119	107	95
4960	4980	213	201	190	178	166	155	143	131	120	108	96
4980	5000	214	202	191	179	167	156	144	132	121	109	97
5000	5020	215	204	192	180	169	157	145	134	122	110	99
5020	5040	216	205	193	181	170	158	146	135	123	111	100
5040	5060	217	206	194	182	171	159	147	136	124	112	101
5060	5080	219	207	195	184	172	160	149	137	125	114	102
5080	5100	220	208	196	185	173	161	150	138	126	115	103
5100	5120	221	209	197	186	174	162	151	139	127	116	104
5120	5140	222	210	199	187	175	164	152	140	129	117	105
5140	5160	223	211	200	188	176	165	153	141	130	118	106
5160	5180	224	212	201	189	177	166	154	142	131	119	108
5180	5200	225	214	202	190	179	167	155	144	132	120	109
5200	5220	226	215	203	191	180	168	156	145	133	121	110
5220	5240	228	216	204	193	181	169	158	146	134	123	111
5240	5260	229	217	205	194	182	170	159	147	135	124	112
5260	5280	230	218	206	195	183	171	160	148	136	125	113
5280	5300	231	219	208	196	184	173	161	149	138	126	114
5300	5320	232	220	209	197	185	174	162	150	139	127	115
5320	5340	233	221	210	198	186	175	163	151	140	128	116
5340	5360	234	223	211	199	188	176	164	153	141	129	118
5360	5380	235	224	212	200	189	177	165	154	142	130	119
5380	5400	236	225	213	201	190	178	166	155	143	131	120
5400	5420	238	226	214	203	191	179	168	156	144	133	121
5420	5440	239	227	215	204	192	180	169	157	145	134	122
5440	5460	240	228	216	205	193	182	170	158	147	135	123
5460	5480	241	229	218	206	194	183	171	159	148	136	124
5480	5500	242	230	219	207	195	184	172	160	149	137	125
5500	5520	243	232	220	208	197	185	173	162	150	138	127
5520	5540	244	233	221	209	198	186	174	163	151	139	128
5540	5560	245	234	222	210	199	187	175	164	152	140	129
5560	5580	247	235	223	212	200	188	177	165	153	142	130
5580	5600	248	236	224	213	201	189	178	166	154	143	131
5600	5620	249	237	225	214	202	190	179	167	155	144	132
5620	5640	250	238	227	215	203	192	180	168	157	145	133
5640	5660	251	239	228	216	204	193	181	169	158	146	134
5660	5680	252	240	229	217	205	194	182	170	159	147	135
5680	5700	253	242	230	218	207	195	183	172	160	148	137
5700	5720	254	243	231	219	208	196	184	173	161	149	138
5720	5740	256	244	232	221	209	197	186	174	162	151	139
5740	5760	257	245	233	222	210	198	187	175	163	152	140
5760	5780	258	246	234	223	211	199	188	176	164	153	141
5780	5800	259	247	236	224	212	201	189	177	166	154	142
5800	5820	260	248	237	225	213	202	190	178	167	155	143
5820	5840	261	249	238	226	214	203	191	179	168	156	144
5840	5860	262	251	239	227	216	204	192	181	169	157	146
5860	5880	263	252	240	228	217	205	193	182	170	158	147
5880	5900	264	253	241	229	218	206	194	183	171	159	148
5900	5920	266	254	242	231	219	207	196	184	172	161	149
5920	5940	267	255	243	232	220	208	197	185	173	162	150
5940	5960	268	256	244	233	221	209	198	186	175	163	151

5960 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