

2019 Income Tax Withholding Tables and Instructions for Employers

New for 2019

- Session Law 2017-57 included a provision to lower the income tax imposed on individuals from 5.499% to 5.25%. This legislation also increased the amount of the North Carolina standard deduction available to taxpayers based on their individual filing status. These changes resulted in revisions to the Formula Tables for Percentage Method Withholding Computations and Annualized Method Withholding Computations in Section 28, as well as the Wage Bracket Tables in Section 29. Forms NC-4, NC-4 NRA, and NC-4P were also revised to account for changes to the individual income tax rate and standard deduction amounts.
- Session Law 2018-5 amended the definition of “wages” under G.S. 105-163.1(13) for North Carolina income tax withholding purposes. Effective June 12, 2018, “wages” has the same meaning as defined under Internal Revenue Code section 3401. Before this change, reimbursements made by an employer to an employee for ordinary and necessary expenses incurred by the employee on behalf of the employer and in the furtherance of the business of the employer were excluded from the definition of wages and therefore not subject to North Carolina income tax withholding. With the change, such reimbursements are included in the definition of wages and are subject to North Carolina income tax withholding.
- Session Law 2018-5 rewrote the federal corrections provisions applicable to North Carolina income tax withholding returns under G.S. 105-163.6A. Under the new provisions, when a taxpayer voluntarily files an amended federal return with the Internal Revenue Service that contains adjustments that increase the amount of the taxpayer’s North Carolina tax liability, the taxpayer must file a State amended return with the Department within six months of filing the federal amended return. If an adjustment decreases the amount of a taxpayer’s North Carolina income tax liability, the taxpayer may file a State amended return within the statute of limitations for refunds. The changes are effective June 12, 2018, and apply to federal amended returns filed on or after that date. For additional details, see Section 21.
- Session Law 2018-5 amended G.S. 105-163.7 to change the due date for filing Form NC-3 when an employer goes out of business or stops paying wages. Effective June 12, 2018, if an employer terminates its business or stops paying wages during the taxable year, the employer must file Form NC-3 within thirty days of the last payment of remuneration.
- Session Law 2018-5 amended G.S. 105-236(a)(10) to subject a taxpayer to a penalty of \$50 per day, up to a maximum of \$1,000, for failure to file certain informational returns with the Secretary by the date the informational returns are due. In addition, the General Assembly created a new \$200 penalty for failure to file informational returns in the format prescribed by the Secretary. These penalties are applicable to Form NC-3 required to be filed with the Department on or after June 12, 2018. A taxpayer may request a waiver of an informational return penalty by submitting Form NC-5501, Request for Waiver of an Informational Return Penalty. For additional details, see Section 25.
- Session Law 2018-5 amended G.S. 105-251.2(d) and G.S. 105-236(a)(10), the result of which is that “payment settlement entity” is subject to the informational return penalties provided in G.S. 105-236(a)(10) including the penalty for failure to file in a format prescribed by the Secretary. Previously, under G.S. 105-251.2(d), a “payment settlement entity” that failed to timely file the 1099K information return with the Department was subject to a penalty of \$1,000. This change is effective for 1099K information returns required to be filed with the Department on or after June 12, 2018.

**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.

Unless you go out of business or permanently cease paying wages during the calendar year, electronically file **Form NC-3**, Annual Withholding Reconciliation, and State's copies of the forms **W-2, W-2G, 1099-MISC, 1099-R, NC-1099PS, 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.

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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 5.25 percent.

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

When you determine that you will begin paying wages, non-wage compensation, or pension payments subject to North Carolina income tax withholding, you must file **Form NC-BR** (Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax) with the Department of Revenue to obtain a North Carolina withholding identification number. See Section 3 for applying for a North Carolina withholding identification number.

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

(semiweekly, monthly, or quarterly) because of his average monthly withholding, must continue on that basis until the Department of Revenue authorizes a change to a new filing frequency. An employer who in a later tax year is required to deduct and withhold an average which would change the employer to a different filing frequency should contact the Department to request a change in filing frequency. The employer must continue on the same filing frequency until written authorization to change is received from the Department of Revenue.

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

You can file and pay your withholding tax online. For additional details, see Sections 18 and 19. If you would like to file and pay your withholding tax by mail, 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, electronically file **Form NC-3, Annual Withholding Reconciliation**, with State's copies of the W-2 and 1099 statements and provide copies of the W-2 and 1099 statements to all employees and contractors.

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

Section 2. Who are Employers?

An employer is any person or organization for whom an

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

Section 3. Withholding Identification Number

Each new employer required to withhold North Carolina income tax must complete and file **Form NC-BR** with the Department of Revenue. (**Note:** This form may also be used to apply for a sales and use tax number.) The Department will assign a withholding identification number which should be recorded in a permanent place and used on all reports and correspondence concerning withholding. Do not use the number of another employer from whom you acquired a business or your federal identification number. You should receive your new State identification number within four weeks of filing **Form NC-BR**.

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

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

Section 4. Who are Employees?

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

Section 5. Treatment of Residents and Nonresidents

(a) **Resident employees.** An employee who is a resident of this State is subject to North Carolina

withholding on all of his wages, whether he works within or outside the State; except that, to prevent double withholding and to anticipate any allowable tax credit, North Carolina withholding is not required from wages paid to a resident for services performed in another state if that state requires the employer to withhold. Withholding does not relieve the employee of the obligation to file a North Carolina individual income tax return and pay any balance due after tax credit.

(b) **Nonresident employees.** A nonresident employee is subject to North Carolina withholding on any part of his wages paid for performing services in this State. Any relief from double withholding must be granted by the employee's state of residence. See Section 7 for information on withholding from nonresidents who receive non-wage compensation for personal services performed in North Carolina.

(c) **Employers operating in interstate commerce.** The Amtrak Reauthorization and Improvement Act of 1990 provides that no part of the compensation paid to an employee of an interstate railroad subject to the jurisdiction of the Surface Transportation Board (STB) may be subject to income tax, or income tax withholding, in any state except the state of the employee's residence when such employee performs regular assigned duties in more than one state. The Act also precludes the taxation of compensation paid by an interstate motor carrier subject to the jurisdiction of the STB or to an employee of a private motor carrier performing services in two or more states except by the state of the employee's residence. Therefore, the compensation received by such nonresident employees for services performed in this State will not be subject to North Carolina income tax or income tax withholding.

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

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

Definitions. Unless otherwise specified below, the definitions, provisions, and requirements of Section

3405 of the Internal Revenue Code with respect to federal withholding on pensions are applicable to State withholding on pensions.

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

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

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

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

Amount to Withhold. In the case of a **periodic payment**, as defined in Code Section 3405(e)(2), the payer must withhold as if the recipient were a single person with zero allowances unless the recipient provides an allowance certificate (**Form NC-4P**) reflecting a different filing status or number of allowances. Form NC-4P, Withholding Certificate for Pension or Annuity Payments, is used by a recipient of pension payments who is a North Carolina resident to report the correct filing status, number of allowances, and any additional amount the recipient wants withheld from the pension payment. It may also be used to elect not to have State income tax withheld. In lieu of Form NC-4P, payers may use a substitute form if it contains all the provisions included on Form NC-4P.

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

Election Not to Have Income Tax Withheld. A

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

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

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

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

Exceptions to Withholding. Tax is not required to be withheld from the following pension payments:

- (1) A pension payment that is wages.
- (2) Any portion of a pension payment that meets both of the following conditions:
 - a. It is not a distribution or payment from an individual retirement plan as defined in Section 7701 of the Code.
 - b. The pension payer reasonably believes it is not taxable to the recipient.
- (3) A distribution described in Section 404(k)(2) of the Code, relating to dividends on corporate securities.
- (4) A pension payment that consists only of securities of the recipient's employer corporation plus cash not in excess of \$200 in lieu of securities of the employer corporation.
- (5) Distributions of retirement benefits received from North Carolina State and local government retirement systems and federal retirement systems identified as qualifying retirement systems under the terms of the **Bailey/Emory/Patton** settlement that are paid to retirees who were vested in the retirement systems as of August 12, 1989.

Notification Procedures for Pension Payers. A pension payer is required to provide each recipient with notice of the right not to have State withholding apply and of the right to revoke the election. The notice requirements for North Carolina purposes are the same as the federal notice requirements, which are provided

in Section 3405(e)(10) of the Code. Section D of Federal Regulation 35.3405-1 contains sample notices that may be modified for State purposes to satisfy the notice and election requirements for periodic payments and nonperiodic distributions.

Instead of notification that tax will be withheld unless the recipient chooses not to have tax withheld, pension payers may notify recipients whose annual payments are less than \$10,000 that no State tax will be withheld unless the recipient chooses to have State withholding apply. Such notice may be provided when making the first payment.

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

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

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

identification number and remittance forms from the Department. In either case, the payer must file separate annual reconciliations beginning with the year in which the choice is changed.

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

You must electronically file **Form NC-3**, Annual Withholding Reconciliation, with the State's copies of Form NC-1099PS or Federal Form 1099-MISC. Unless you go out of business or permanently cease paying personal services income, Form NC-3 and the required 1099 statements are due on or before January 31 for the preceding calendar year. Form NC-3 reconciles the amount withheld from each contractor. Payers who report only personal services withholding must file the annual reconciliation report and include all required 1099 statements. Payers who are subject to both wage withholding and withholding from personal services income must file one annual reconciliation report that includes all required W-2 and 1099 statements.

Amounts withheld in error. If you withhold an amount in error and the amount is refunded to the 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 Sections 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.

You must electronically file **Form NC-3**, Annual Withholding Reconciliation, with the State's copies of Form NC-1099-ITIN or Federal Form 1099-MISC. Unless you go out of business or permanently cease paying compensation, Form NC-3 and the required 1099 statements are due on or before January 31 for the preceding calendar year. Form NC-3 reconciles the amount withheld from each contractor. Payers who report only ITIN compensation withholding must file the annual reconciliation report and include all required 1099 statements. Payers who are subject to both wage withholding and withholding from ITIN compensation must file one annual reconciliation report that includes all required W-2 and 1099 statements.

Amounts withheld in error. If you withhold an amount in error and the amount is refunded to the 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 has the same meaning as in Section 3401 of the Internal Revenue Code. North Carolina has no provision requiring backup withholding.

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

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

Section 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 5.35%, or
- (b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

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

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

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

Section 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 (\$10,000) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$45 ($\$10,000 \times 5.35\% \div 12$).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$10	\$21	\$22	\$45

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$10,000 per year, and (2) employees who are students or business apprentices and residents of India. To prevent overwithholding in the first instance, an employer should limit the additional withholding to the lesser of the amount reported by the employee on Line

2 or 5.35% of the wages for that period if the amount of wages for that period multiplied by the number of payroll periods during the year is \$10,000 or less. The following chart lists the wages per period that qualify for the 5.35% limitation. Wages exceeding the amounts in the chart are subject to the entire amount of additional withholding.

Payroll Period	Additional withholding from Line 2 limited to 5.35% of the amount of wages if wages do not exceed:
Weekly	\$192
Biweekly	\$385
Semimonthly	\$417
Monthly	\$833

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500 in February 2019. Employee files a Form NC-4 NRA claiming zero allowances on Line 1 and additional withholding of \$45 on Line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$45. Using the modification, Employer will withhold \$27 ($500 \times 5.35\%$).

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

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

Submission of certain withholding allowance certificates. Although no longer required by the IRS, North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-4 EZ, or Form NC-4 NRA) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee's weekly wages would normally exceed an amount equal to the North Carolina standard deduction for an individual with a filing status

of single divided by 52. For tax year 2019, the weekly wage amount would be \$192 (standard deduction for single individual is \$10,000 divided by 52 = \$192). Retain the original certificate in your files.

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

Mail the certificate to: **North Carolina Department of Revenue, Tax Compliance-Withholding Tax, PO Box 25000, Raleigh, North Carolina 27640-0001.**

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

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

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

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

Section 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 select eServices under the File & Pay tab.

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

If you are a semiweekly filer and you discover an underpayment before filing your Form NC-5Q, Quarterly Income Tax Withholding Return, use **Form NC-5PX**, Amended Withholding Payment Voucher, and make the payment for additional tax and interest due. If you discover an underpayment while preparing your

Form NC-5Q, report the underpayment on your Form NC-5Q and use Form NC-5PX to make the payment of additional tax and interest due. If you discover an underpayment after filing your Form NC-5Q, file Form NC-5Q to report the corrected amount of tax due, mark the form “**amended**”, and use Form NC-5PX to make the payment of additional tax and interest due. If you have overpaid withholding tax, you may use Form NC-5Q to claim a refund of the overpayment.

Section 21. Federal Corrections

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

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

To report these federal corrections to the Department, you must file the applicable North Carolina **Form NC-5X**, Amended Withholding Return, **Form NC-5Q**, Quarterly Income Tax Withholding Return, or **Form NC-3X**, Amended Annual Withholding Reconciliation. For additional details about Form NC-5X and Form NC-5Q, see Section 20. For additional details about Form NC-3X, see Section 24.

Section 22. 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 23. 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 24. Annual Withholding Reconciliation

Unless you terminate your business or permanently cease paying wages, **Form NC-3**, Annual Withholding Reconciliation, and the State's copy of each **Form W-2**, **Form W-2G**, **Form NC-1099PS**, **Form NC-1099-ITIN**, **Federal Form 1099-MISC**, **Federal Form 1099R**, and **Federal Form 1042-S** must be filed with the Department on or before January 31 for the preceding calendar year. During the calendar year, if you terminate your business or permanently cease paying wages and non-wage compensation subject to North Carolina income tax withholding, Form NC-3 and the required W-2 and 1099 statements must be filed within 30 days of the last payment of wages or non-wage compensation. Form NC-3 and the required W-2 and 1099 statements must be filed electronically.

You may amend a previously filed Form NC-3, by filing **Form NC-3X**, Amended Annual Withholding Reconciliation. Form NC-3X and corrected W-2 and 1099 statements may be filed electronically. Generally, Form NC-3X and the corrected statements must be filed with the Department as soon as you discover an error on Form NC-3 or any statement attached to Form NC-3. If your federal employment tax liability was impacted by a federal determination or correction or a voluntarily filed amended federal employment tax return or statement, see Section 21 for your State filing requirements related to your federal corrections.

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

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

Section 25. Informational Return Penalties

If you fail to file **Form NC-3**, Annual Withholding Reconciliation, by the due date of the return, you will be subject to a failure to file informational return penalty of \$50 per day, up to a maximum of \$1,000. If you fail to file Form NC-3 in the format prescribed by the Secretary, you will be subject to a penalty of \$200. Form NC-3 must be filed, with the required W-2 and 1099 statements, in an electronic format using the Department's eNC3 Application. A taxpayer may request a waiver of an informational return penalty by submitting **Form NC-5501**, Request for Waiver of an Informational Return Penalty.

On January 11, 2019, the Secretary of Revenue announced an automatic waiver of the penalty for failure to file a 2018 Form NC-3 in the format prescribed by the Secretary. See the Important Notice dated January 11, 2019, <https://www.ncdor.gov/documents/important-notice-automatic-waiver-penalty-failure-file-form-nc-3-format-prescribed-secretary>.

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

Section 26. 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 Form 1099-K, "Payment Card and Third Party Network Transactions" information return) with the Department. A payment settlement entity has the same meaning as in Section 6050W of the Internal Revenue Code. The statute also requires the entity to submit the 1099K information return to the Secretary in an electronic format. This information return must be filed with the Department on or before March 31 for the preceding calendar year. Any 1099 information return not timely filed with the Secretary or in the format prescribed by the Secretary is subject to the informational return penalties listed in Section 25. See the Department's website, www.ncdor.gov/file-pay/guidance-information-reporting, for details and instructions on filing your 1099K information return to the Secretary.

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.

Section 27. 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 28. 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.

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 \$192.31 _____
3. Multiply the number of allowances by \$48.08 _____
4. Add Line 2 and Line 3 _____
5. Net weekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0535 _____

Weekly Payroll Period

Head of Household

1. Enter weekly wages _____
2. Weekly portion of standard deduction \$288.46 _____
3. Multiply the number of allowances by \$48.08 _____
4. Add Line 2 and Line 3 _____
5. Net weekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0535 _____

Biweekly Payroll Period

Single Person, Married Person, or Surviving Spouse

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$384.62 _____
3. Multiply the number of allowances by \$96.15 _____
4. Add Line 2 and Line 3 _____
5. Net biweekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0535 _____

Biweekly Payroll Period

Head of Household

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$576.92 _____
3. Multiply the number of allowances by \$96.15 _____
4. Add Line 2 and Line 3 _____
5. Net biweekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0535 _____

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

Semimonthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$416.67	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Lines 2 and 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0535		_____

Semimonthly Payroll Period		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$625.00	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Line 2 and Line 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0535		_____

Monthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$833.33	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0535		_____

Monthly Payroll Period		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,250.00	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0535		_____

Example:

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

1. Enter weekly wages		<u>\$450.00</u>
2. Weekly portion of standard deduction	<u>\$192.31</u>	
3. Multiply the number of allowances by \$48.08	<u>\$96.16</u>	
4. Add Line 2 and Line 3		<u>\$288.47</u>
5. Net weekly wages. Subtract Line 4 from Line 1		<u>\$161.53</u>
6. Tax to be withheld each payroll period. Multiply Line 5 by .0535		<u>\$9.00</u>

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	<u>\$10,000.00</u>	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add Line 4 and Line 5		_____
7. Net annualized wages. Subtract Line 6 from Line 3		_____
8. Annualized tax. Multiply Line 7 by .0535		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		_____

Head of Household

1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply Line 1 by Line 2		_____
4. Standard deduction	<u>\$15,000.00</u>	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add Line 4 and Line 5		_____
7. Net annualized wages. Subtract Line 6 from Line 3		_____
8. Annualized tax. Multiply Line 7 by .0535		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		_____

Example:

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

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		52
3. Annualized wages. Multiply Line 1 by Line 2		\$23,400.00
4. Standard deduction	\$10,000.00	
5. Multiply the number of allowances by \$2,500.00	\$5,000.00	
6. Add Line 4 and Line 5		\$15,000.00
7. Net annualized wages. Subtract Line 6 from Line 3		\$8,400.00
8. Annualized tax. Multiply Line 7 by .0535		\$449.40
9. Enter the number of payroll periods from Line 2		52
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		\$9.00

29. 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	The amount of income tax to be withheld is -											
		0	1	2	3	4	5	6	7	8	9	10	
0	200	0	0	0	0	0	0	0	0	0	0	0	0
200	215	1	0	0	0	0	0	0	0	0	0	0	0
215	230	2	0	0	0	0	0	0	0	0	0	0	0
230	245	2	0	0	0	0	0	0	0	0	0	0	0
245	260	3	1	0	0	0	0	0	0	0	0	0	0
260	275	4	1	0	0	0	0	0	0	0	0	0	0
275	290	5	2	0	0	0	0	0	0	0	0	0	0
290	305	6	3	0	0	0	0	0	0	0	0	0	0
305	320	6	4	1	0	0	0	0	0	0	0	0	0
320	335	7	5	2	0	0	0	0	0	0	0	0	0
335	350	8	5	3	0	0	0	0	0	0	0	0	0
350	365	9	6	4	1	0	0	0	0	0	0	0	0
365	380	10	7	4	2	0	0	0	0	0	0	0	0
380	395	10	8	5	3	0	0	0	0	0	0	0	0
395	410	11	9	6	4	1	0	0	0	0	0	0	0
410	425	12	9	7	4	2	0	0	0	0	0	0	0
425	440	13	10	8	5	3	0	0	0	0	0	0	0
440	455	14	11	9	6	3	1	0	0	0	0	0	0
455	470	14	12	9	7	4	2	0	0	0	0	0	0
470	485	15	13	10	8	5	2	0	0	0	0	0	0
485	500	16	13	11	8	6	3	1	0	0	0	0	0
500	515	17	14	12	9	7	4	1	0	0	0	0	0
515	530	18	15	13	10	7	5	2	0	0	0	0	0
530	545	18	16	13	11	8	6	3	0	0	0	0	0
545	560	19	17	14	12	9	6	4	1	0	0	0	0
560	575	20	18	15	12	10	7	5	2	0	0	0	0
575	590	21	18	16	13	11	8	5	3	0	0	0	0
590	605	22	19	17	14	11	9	6	4	1	0	0	0
605	620	22	20	17	15	12	10	7	4	2	0	0	0
620	635	23	21	18	16	13	10	8	5	3	0	0	0
635	650	24	22	19	16	14	11	9	6	4	1	0	0
650	665	25	22	20	17	15	12	9	7	4	2	0	0
665	680	26	23	21	18	15	13	10	8	5	3	0	0
680	695	26	24	21	19	16	14	11	8	6	3	1	0
695	710	27	25	22	20	17	14	12	9	7	4	2	0
710	725	28	26	23	20	18	15	13	10	8	5	2	0
725	740	29	26	24	21	19	16	13	11	8	6	3	0
740	755	30	27	25	22	19	17	14	12	9	7	4	0
755	770	31	28	25	23	20	18	15	13	10	7	5	0
770	785	31	29	26	24	21	18	16	13	11	8	6	0
785	805	32	30	27	25	22	19	17	14	12	9	7	0
805	825	33	31	28	26	23	20	18	15	13	10	8	0
825	845	34	32	29	27	24	22	19	16	14	11	9	0
845	865	35	33	30	28	25	23	20	17	15	12	10	0
865	885	37	34	31	29	26	24	21	19	16	13	11	0
885	905	38	35	32	30	27	25	22	20	17	14	12	0
905	925	39	36	34	31	28	26	23	21	18	16	13	0
925	945	40	37	35	32	29	27	24	22	19	17	14	0
945	965	41	38	36	33	31	28	25	23	20	18	15	0
965	985	42	39	37	34	32	29	26	24	21	19	16	0
985	1005	43	40	38	35	33	30	28	25	22	20	17	0
1005	1025	44	41	39	36	34	31	29	26	23	21	18	0
1025	1045	45	43	40	37	35	32	30	27	25	22	19	0
1045	1065	46	44	41	38	36	33	31	28	26	23	20	0
1065	1085	47	45	42	40	37	34	32	29	27	24	22	0
1085	1105	48	46	43	41	38	35	33	30	28	25	23	0
1105	1125	49	47	44	42	39	37	34	31	29	26	24	0
1125	1145	50	48	45	43	40	38	35	32	30	27	25	0
1145	1165	52	49	46	44	41	39	36	33	31	28	26	0
1165	1185	53	50	47	45	42	40	37	35	32	29	27	0

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1185	1205	54	51	48	46	43	41	38	36	33	30	28
1205	1225	55	52	50	47	44	42	39	37	34	32	29
1225	1245	56	53	51	48	45	43	40	38	35	33	30
1245	1265	57	54	52	49	47	44	41	39	36	34	31
1265	1285	58	55	53	50	48	45	42	40	37	35	32
1285	1305	59	56	54	51	49	46	44	41	38	36	33
1305	1325	60	57	55	52	50	47	45	42	39	37	34
1325	1345	61	59	56	53	51	48	46	43	41	38	35
1345	1365	62	60	57	54	52	49	47	44	42	39	36
1365	1385	63	61	58	56	53	50	48	45	43	40	38
1385	1405	64	62	59	57	54	51	49	46	44	41	39
1405	1425	65	63	60	58	55	53	50	47	45	42	40
1425	1445	66	64	61	59	56	54	51	48	46	43	41
1445	1465	68	65	62	60	57	55	52	50	47	44	42
1465	1485	69	66	63	61	58	56	53	51	48	45	43
1485	1505	70	67	65	62	59	57	54	52	49	47	44
1505	1525	71	68	66	63	60	58	55	53	50	48	45
1525	1545	72	69	67	64	62	59	56	54	51	49	46
1545	1565	73	70	68	65	63	60	57	55	52	50	47
1565	1585	74	71	69	66	64	61	59	56	53	51	48
1585	1605	75	72	70	67	65	62	60	57	54	52	49
1605	1625	76	74	71	68	66	63	61	58	56	53	50
1625	1645	77	75	72	69	67	64	62	59	57	54	51
1645	1665	78	76	73	71	68	65	63	60	58	55	53
1665	1685	79	77	74	72	69	66	64	61	59	56	54
1685	1705	80	78	75	73	70	68	65	62	60	57	55
1705	1725	81	79	76	74	71	69	66	63	61	58	56
1725	1745	83	80	77	75	72	70	67	65	62	59	57
1745	1765	84	81	78	76	73	71	68	66	63	60	58
1765	1785	85	82	80	77	74	72	69	67	64	62	59
1785	1805	86	83	81	78	75	73	70	68	65	63	60
1805	1825	87	84	82	79	77	74	71	69	66	64	61
1825	1845	88	85	83	80	78	75	72	70	67	65	62
1845	1865	89	86	84	81	79	76	74	71	68	66	63
1865	1885	90	87	85	82	80	77	75	72	69	67	64
1885	1905	91	89	86	83	81	78	76	73	71	68	65
1905	1925	92	90	87	84	82	79	77	74	72	69	66
1925	1945	93	91	88	86	83	80	78	75	73	70	68
1945	1965	94	92	89	87	84	81	79	76	74	71	69
1965	1985	95	93	90	88	85	83	80	77	75	72	70
1985	2005	96	94	91	89	86	84	81	78	76	73	71
2005	2025	98	95	92	90	87	85	82	80	77	74	72
2025	2045	99	96	93	91	88	86	83	81	78	75	73
2045	2065	100	97	95	92	89	87	84	82	79	77	74
2065	2085	101	98	96	93	90	88	85	83	80	78	75
2085	2105	102	99	97	94	92	89	86	84	81	79	76
2105	2125	103	100	98	95	93	90	87	85	82	80	77
2125	2145	104	101	99	96	94	91	89	86	83	81	78
2145	2165	105	102	100	97	95	92	90	87	84	82	79
2165	2185	106	104	101	98	96	93	91	88	85	83	80
2185	2205	107	105	102	99	97	94	92	89	87	84	81
2205	2225	108	106	103	100	98	95	93	90	88	85	82
2225	2245	109	107	104	102	99	96	94	91	89	86	84
2245	2265	110	108	105	103	100	97	95	92	90	87	85
2265	2285	111	109	106	104	101	99	96	93	91	88	86
2285	2305	112	110	107	105	102	100	97	94	92	89	87
2305	2325	114	111	108	106	103	101	98	96	93	90	88
2325	2345	115	112	109	107	104	102	99	97	94	91	89
2345	2365	116	113	111	108	105	103	100	98	95	93	90
2365	2385	117	114	112	109	106	104	101	99	96	94	91

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
2385	2405	118	115	113	110	108	105	102	100	97	95	92
2405	2425	119	116	114	111	109	106	103	101	98	96	93
2425	2445	120	117	115	112	110	107	105	102	99	97	94
2445	2465	121	118	116	113	111	108	106	103	100	98	95
2465	2485	122	120	117	114	112	109	107	104	102	99	96
2485	2505	123	121	118	115	113	110	108	105	103	100	97
2505	2525	124	122	119	117	114	111	109	106	104	101	99
2525	2545	125	123	120	118	115	112	110	107	105	102	100
2545	2565	126	124	121	119	116	114	111	108	106	103	101
2565	2585	127	125	122	120	117	115	112	109	107	104	102
2585	2605	129	126	123	121	118	116	113	111	108	105	103
2605	2625	130	127	124	122	119	117	114	112	109	106	104
2625	2645	131	128	126	123	120	118	115	113	110	108	105
2645	2665	132	129	127	124	121	119	116	114	111	109	106
2665	2685	133	130	128	125	123	120	117	115	112	110	107
2685	2705	134	131	129	126	124	121	118	116	113	111	108
2705	2725	135	132	130	127	125	122	120	117	114	112	109
2725	2745	136	133	131	128	126	123	121	118	115	113	110
2745	2765	137	135	132	129	127	124	122	119	117	114	111
2765	2785	138	136	133	130	128	125	123	120	118	115	112
2785	2805	139	137	134	132	129	126	124	121	119	116	114
2805	2825	140	138	135	133	130	127	125	122	120	117	115
2825	2845	141	139	136	134	131	129	126	123	121	118	116
2845	2865	142	140	137	135	132	130	127	124	122	119	117
2865	2885	144	141	138	136	133	131	128	126	123	120	118
2885	2905	145	142	139	137	134	132	129	127	124	121	119
2905	2925	146	143	141	138	135	133	130	128	125	123	120
2925	2945	147	144	142	139	136	134	131	129	126	124	121
2945	2965	148	145	143	140	138	135	132	130	127	125	122
2965	2985	149	146	144	141	139	136	133	131	128	126	123
2985	3005	150	147	145	142	140	137	135	132	129	127	124
3005	3025	151	148	146	143	141	138	136	133	130	128	125
3025	3045	152	150	147	144	142	139	137	134	132	129	126
3045	3065	153	151	148	145	143	140	138	135	133	130	127
3065	3085	154	152	149	147	144	141	139	136	134	131	129
3085	3105	155	153	150	148	145	142	140	137	135	132	130
3105	3125	156	154	151	149	146	144	141	138	136	133	131
3125	3145	157	155	152	150	147	145	142	139	137	134	132
3145	3165	159	156	153	151	148	146	143	140	138	135	133
3165	3185	160	157	154	152	149	147	144	142	139	136	134
3185	3205	161	158	155	153	150	148	145	143	140	137	135
3205	3225	162	159	157	154	151	149	146	144	141	139	136
3225	3245	163	160	158	155	152	150	147	145	142	140	137
3245	3265	164	161	159	156	154	151	148	146	143	141	138
3265	3285	165	162	160	157	155	152	149	147	144	142	139
3285	3305	166	163	161	158	156	153	151	148	145	143	140
3305	3325	167	164	162	159	157	154	152	149	146	144	141
3325	3345	168	166	163	160	158	155	153	150	148	145	142
3345	3365	169	167	164	161	159	156	154	151	149	146	143
3365	3385	170	168	165	163	160	157	155	152	150	147	145
3385	3405	171	169	166	164	161	158	156	153	151	148	146
3405	3425	172	170	167	165	162	160	157	154	152	149	147
3425	3445	173	171	168	166	163	161	158	155	153	150	148
3445	3465	175	172	169	167	164	162	159	157	154	151	149
3465	3485	176	173	170	168	165	163	160	158	155	152	150
3485	3505	177	174	172	169	166	164	161	159	156	154	151
3505	3525	178	175	173	170	167	165	162	160	157	155	152
3525	3545	179	176	174	171	169	166	163	161	158	156	153
3545	3565	180	177	175	172	170	167	164	162	159	157	154
3565	3585	181	178	176	173	171	168	166	163	160	158	155

3585 and over use the percentage method beginning on page 15.

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	390	0	0	0	0	0	0	0	0	0	0	0
390	405	1	0	0	0	0	0	0	0	0	0	0
405	420	1	0	0	0	0	0	0	0	0	0	0
420	435	2	0	0	0	0	0	0	0	0	0	0
435	450	3	0	0	0	0	0	0	0	0	0	0
450	465	4	0	0	0	0	0	0	0	0	0	0
465	480	5	0	0	0	0	0	0	0	0	0	0
480	495	6	0	0	0	0	0	0	0	0	0	0
495	510	6	1	0	0	0	0	0	0	0	0	0
510	525	7	2	0	0	0	0	0	0	0	0	0
525	540	8	3	0	0	0	0	0	0	0	0	0
540	555	9	4	0	0	0	0	0	0	0	0	0
555	570	10	4	0	0	0	0	0	0	0	0	0
570	585	10	5	0	0	0	0	0	0	0	0	0
585	600	11	6	1	0	0	0	0	0	0	0	0
600	615	12	7	2	0	0	0	0	0	0	0	0
615	630	13	8	2	0	0	0	0	0	0	0	0
630	645	14	8	3	0	0	0	0	0	0	0	0
645	660	14	9	4	0	0	0	0	0	0	0	0
660	675	15	10	5	0	0	0	0	0	0	0	0
675	690	16	11	6	1	0	0	0	0	0	0	0
690	705	17	12	6	1	0	0	0	0	0	0	0
705	720	18	12	7	2	0	0	0	0	0	0	0
720	735	18	13	8	3	0	0	0	0	0	0	0
735	750	19	14	9	4	0	0	0	0	0	0	0
750	765	20	15	10	5	0	0	0	0	0	0	0
765	780	21	16	10	5	0	0	0	0	0	0	0
780	795	22	16	11	6	1	0	0	0	0	0	0
795	810	22	17	12	7	2	0	0	0	0	0	0
810	825	23	18	13	8	3	0	0	0	0	0	0
825	840	24	19	14	9	3	0	0	0	0	0	0
840	855	25	20	14	9	4	0	0	0	0	0	0
855	870	26	20	15	10	5	0	0	0	0	0	0
870	885	26	21	16	11	6	1	0	0	0	0	0
885	900	27	22	17	12	7	1	0	0	0	0	0
900	915	28	23	18	13	7	2	0	0	0	0	0
915	930	29	24	18	13	8	3	0	0	0	0	0
930	945	30	24	19	14	9	4	0	0	0	0	0
945	960	30	25	20	15	10	5	0	0	0	0	0
960	975	31	26	21	16	11	5	0	0	0	0	0
975	990	32	27	22	17	11	6	1	0	0	0	0
990	1005	33	28	23	17	12	7	2	0	0	0	0
1005	1020	34	28	23	18	13	8	3	0	0	0	0
1020	1035	34	29	24	19	14	9	4	0	0	0	0
1035	1050	35	30	25	20	15	9	4	0	0	0	0
1050	1065	36	31	26	21	15	10	5	0	0	0	0
1065	1080	37	32	27	21	16	11	6	1	0	0	0
1080	1095	38	32	27	22	17	12	7	2	0	0	0
1095	1110	38	33	28	23	18	13	8	2	0	0	0
1110	1125	39	34	29	24	19	13	8	3	0	0	0
1125	1140	40	35	30	25	19	14	9	4	0	0	0
1140	1155	41	36	31	25	20	15	10	5	0	0	0
1155	1170	42	36	31	26	21	16	11	6	0	0	0
1170	1185	42	37	32	27	22	17	12	6	1	0	0
1185	1200	43	38	33	28	23	18	12	7	2	0	0
1200	1215	44	39	34	29	23	18	13	8	3	0	0
1215	1230	45	40	35	29	24	19	14	9	4	0	0
1230	1245	46	40	35	30	25	20	15	10	4	0	0
1245	1260	46	41	36	31	26	21	16	10	5	0	0
1260	1275	47	42	37	32	27	22	16	11	6	1	0

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1275	1290	48	43	38	33	27	22	17	12	7	2	0
1290	1305	49	44	39	33	28	23	18	13	8	3	0
1305	1320	50	44	39	34	29	24	19	14	8	3	0
1320	1335	50	45	40	35	30	25	20	14	9	4	0
1335	1350	51	46	41	36	31	26	20	15	10	5	0
1350	1365	52	47	42	37	31	26	21	16	11	6	1
1365	1380	53	48	43	37	32	27	22	17	12	7	1
1380	1395	54	49	43	38	33	28	23	18	13	7	2
1395	1410	54	49	44	39	34	29	24	18	13	8	3
1410	1425	55	50	45	40	35	30	24	19	14	9	4
1425	1440	56	51	46	41	35	30	25	20	15	10	5
1440	1455	57	52	47	41	36	31	26	21	16	11	5
1455	1470	58	53	47	42	37	32	27	22	17	11	6
1470	1485	58	53	48	43	38	33	28	22	17	12	7
1485	1500	59	54	49	44	39	34	28	23	18	13	8
1500	1515	60	55	50	45	39	34	29	24	19	14	9
1515	1530	61	56	51	45	40	35	30	25	20	15	9
1530	1545	62	57	51	46	41	36	31	26	21	15	10
1545	1560	62	57	52	47	42	37	32	26	21	16	11
1560	1575	63	58	53	48	43	38	32	27	22	17	12
1575	1590	64	59	54	49	44	38	33	28	23	18	13
1590	1605	65	60	55	49	44	39	34	29	24	19	13
1605	1620	66	61	55	50	45	40	35	30	25	19	14
1620	1635	66	61	56	51	46	41	36	30	25	20	15
1635	1650	67	62	57	52	47	42	36	31	26	21	16
1650	1665	68	63	58	53	48	42	37	32	27	22	17
1665	1680	69	64	59	53	48	43	38	33	28	23	17
1680	1695	70	65	59	54	49	44	39	34	29	23	18
1695	1710	71	65	60	55	50	45	40	34	29	24	19
1710	1725	71	66	61	56	51	46	40	35	30	25	20
1725	1740	72	67	62	57	52	46	41	36	31	26	21
1740	1755	73	68	63	57	52	47	42	37	32	27	21
1755	1770	74	69	63	58	53	48	43	38	33	27	22
1770	1785	75	69	64	59	54	49	44	39	33	28	23
1785	1800	75	70	65	60	55	50	44	39	34	29	24
1800	1815	76	71	66	61	56	50	45	40	35	30	25
1815	1830	77	72	67	61	56	51	46	41	36	31	25
1830	1845	78	73	67	62	57	52	47	42	37	31	26
1845	1860	79	73	68	63	58	53	48	43	37	32	27
1860	1875	79	74	69	64	59	54	48	43	38	33	28
1875	1890	80	75	70	65	60	54	49	44	39	34	29
1890	1905	81	76	71	66	60	55	50	45	40	35	29
1905	1920	82	77	71	66	61	56	51	46	41	35	30
1920	1935	83	77	72	67	62	57	52	47	41	36	31
1935	1950	83	78	73	68	63	58	52	47	42	37	32
1950	1965	84	79	74	69	64	58	53	48	43	38	33
1965	1980	85	80	75	70	64	59	54	49	44	39	34
1980	1995	86	81	75	70	65	60	55	50	45	39	34
1995	2010	87	81	76	71	66	61	56	51	45	40	35
2010	2025	87	82	77	72	67	62	56	51	46	41	36
2025	2040	88	83	78	73	68	62	57	52	47	42	37
2040	2055	89	84	79	74	68	63	58	53	48	43	38
2055	2070	90	85	79	74	69	64	59	54	49	43	38
2070	2085	91	85	80	75	70	65	60	55	49	44	39
2085	2100	91	86	81	76	71	66	61	55	50	45	40
2100	2115	92	87	82	77	72	66	61	56	51	46	41
2115	2130	93	88	83	78	72	67	62	57	52	47	42
2130	2145	94	89	83	78	73	68	63	58	53	47	42
2145	2160	95	89	84	79	74	69	64	59	53	48	43
2160	2175	95	90	85	80	75	70	65	59	54	49	44

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
2175	2190	96	91	86	81	76	70	65	60	55	50	45
2190	2205	97	92	87	82	76	71	66	61	56	51	46
2205	2220	98	93	88	82	77	72	67	62	57	51	46
2220	2235	99	93	88	83	78	73	68	63	57	52	47
2235	2250	99	94	89	84	79	74	69	63	58	53	48
2250	2265	100	95	90	85	80	74	69	64	59	54	49
2265	2280	101	96	91	86	80	75	70	65	60	55	50
2280	2295	102	97	92	86	81	76	71	66	61	56	50
2295	2310	103	97	92	87	82	77	72	67	61	56	51
2310	2325	103	98	93	88	83	78	73	67	62	57	52
2325	2340	104	99	94	89	84	78	73	68	63	58	53
2340	2355	105	100	95	90	84	79	74	69	64	59	54
2355	2370	106	101	96	90	85	80	75	70	65	60	54
2370	2385	107	101	96	91	86	81	76	71	65	60	55
2385	2400	107	102	97	92	87	82	77	71	66	61	56
2400	2415	108	103	98	93	88	83	77	72	67	62	57
2415	2430	109	104	99	94	88	83	78	73	68	63	58
2430	2445	110	105	100	94	89	84	79	74	69	64	58
2445	2460	111	105	100	95	90	85	80	75	69	64	59
2460	2475	111	106	101	96	91	86	81	75	70	65	60
2475	2490	112	107	102	97	92	87	81	76	71	66	61
2490	2505	113	108	103	98	92	87	82	77	72	67	62
2505	2520	114	109	104	98	93	88	83	78	73	68	62
2520	2535	115	110	104	99	94	89	84	79	73	68	63
2535	2550	115	110	105	100	95	90	85	79	74	69	64
2550	2565	116	111	106	101	96	91	85	80	75	70	65
2565	2580	117	112	107	102	96	91	86	81	76	71	66
2580	2595	118	113	108	102	97	92	87	82	77	72	66
2595	2610	119	114	108	103	98	93	88	83	78	72	67
2610	2625	119	114	109	104	99	94	89	83	78	73	68
2625	2640	120	115	110	105	100	95	89	84	79	74	69
2640	2655	121	116	111	106	100	95	90	85	80	75	70
2655	2670	122	117	112	106	101	96	91	86	81	76	70
2670	2685	123	118	112	107	102	97	92	87	82	76	71
2685	2700	123	118	113	108	103	98	93	87	82	77	72
2700	2715	124	119	114	109	104	99	93	88	83	78	73
2715	2730	125	120	115	110	104	99	94	89	84	79	74
2730	2745	126	121	116	110	105	100	95	90	85	80	74
2745	2760	127	122	116	111	106	101	96	91	86	80	75
2760	2775	127	122	117	112	107	102	97	91	86	81	76
2775	2790	128	123	118	113	108	103	97	92	87	82	77
2790	2805	129	124	119	114	109	103	98	93	88	83	78
2805	2820	130	125	120	114	109	104	99	94	89	84	78
2820	2835	131	126	120	115	110	105	100	95	90	84	79
2835	2850	131	126	121	116	111	106	101	95	90	85	80
2850	2865	132	127	122	117	112	107	101	96	91	86	81
2865	2880	133	128	123	118	113	107	102	97	92	87	82
2880	2895	134	129	124	118	113	108	103	98	93	88	82
2895	2910	135	130	124	119	114	109	104	99	94	88	83
2910	2925	136	130	125	120	115	110	105	99	94	89	84
2925	2940	136	131	126	121	116	111	105	100	95	90	85
2940	2955	137	132	127	122	117	111	106	101	96	91	86
2955	2970	138	133	128	122	117	112	107	102	97	92	86
2970	2985	139	134	128	123	118	113	108	103	98	92	87
2985	3000	140	134	129	124	119	114	109	104	98	93	88
3000	3015	140	135	130	125	120	115	109	104	99	94	89
3015	3030	141	136	131	126	121	115	110	105	100	95	90
3030	3045	142	137	132	126	121	116	111	106	101	96	90
3045	3060	143	138	132	127	122	117	112	107	102	96	91
3060	3075	144	138	133	128	123	118	113	108	102	97	92

3075 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	425	0	0	0	0	0	0	0	0	0	0	0
425	440	1	0	0	0	0	0	0	0	0	0	0
440	455	2	0	0	0	0	0	0	0	0	0	0
455	470	2	0	0	0	0	0	0	0	0	0	0
470	485	3	0	0	0	0	0	0	0	0	0	0
485	500	4	0	0	0	0	0	0	0	0	0	0
500	515	5	0	0	0	0	0	0	0	0	0	0
515	530	6	0	0	0	0	0	0	0	0	0	0
530	545	6	1	0	0	0	0	0	0	0	0	0
545	560	7	2	0	0	0	0	0	0	0	0	0
560	575	8	2	0	0	0	0	0	0	0	0	0
575	590	9	3	0	0	0	0	0	0	0	0	0
590	605	10	4	0	0	0	0	0	0	0	0	0
605	620	10	5	0	0	0	0	0	0	0	0	0
620	635	11	6	0	0	0	0	0	0	0	0	0
635	650	12	7	1	0	0	0	0	0	0	0	0
650	665	13	7	2	0	0	0	0	0	0	0	0
665	680	14	8	3	0	0	0	0	0	0	0	0
680	695	14	9	3	0	0	0	0	0	0	0	0
695	710	15	10	4	0	0	0	0	0	0	0	0
710	725	16	11	5	0	0	0	0	0	0	0	0
725	740	17	11	6	0	0	0	0	0	0	0	0
740	755	18	12	7	1	0	0	0	0	0	0	0
755	770	19	13	7	2	0	0	0	0	0	0	0
770	785	19	14	8	3	0	0	0	0	0	0	0
785	800	20	15	9	3	0	0	0	0	0	0	0
800	815	21	15	10	4	0	0	0	0	0	0	0
815	830	22	16	11	5	0	0	0	0	0	0	0
830	845	23	17	11	6	0	0	0	0	0	0	0
845	860	23	18	12	7	1	0	0	0	0	0	0
860	875	24	19	13	7	2	0	0	0	0	0	0
875	890	25	19	14	8	3	0	0	0	0	0	0
890	905	26	20	15	9	3	0	0	0	0	0	0
905	920	27	21	15	10	4	0	0	0	0	0	0
920	935	27	22	16	11	5	0	0	0	0	0	0
935	950	28	23	17	11	6	0	0	0	0	0	0
950	965	29	23	18	12	7	1	0	0	0	0	0
965	980	30	24	19	13	7	2	0	0	0	0	0
980	995	31	25	19	14	8	3	0	0	0	0	0
995	1010	31	26	20	15	9	3	0	0	0	0	0
1010	1025	32	27	21	15	10	4	0	0	0	0	0
1025	1040	33	27	22	16	11	5	0	0	0	0	0
1040	1055	34	28	23	17	11	6	0	0	0	0	0
1055	1070	35	29	23	18	12	7	1	0	0	0	0
1070	1085	35	30	24	19	13	7	2	0	0	0	0
1085	1100	36	31	25	19	14	8	3	0	0	0	0
1100	1115	37	31	26	20	15	9	4	0	0	0	0
1115	1130	38	32	27	21	15	10	4	0	0	0	0
1130	1145	39	33	27	22	16	11	5	0	0	0	0
1145	1160	39	34	28	23	17	12	6	0	0	0	0
1160	1175	40	35	29	23	18	12	7	1	0	0	0
1175	1190	41	35	30	24	19	13	8	2	0	0	0
1190	1205	42	36	31	25	19	14	8	3	0	0	0
1205	1220	43	37	31	26	20	15	9	4	0	0	0
1220	1235	43	38	32	27	21	16	10	4	0	0	0
1235	1250	44	39	33	27	22	16	11	5	0	0	0
1250	1265	45	39	34	28	23	17	12	6	0	0	0
1265	1280	46	40	35	29	23	18	12	7	1	0	0
1280	1295	47	41	35	30	24	19	13	8	2	0	0
1295	1310	47	42	36	31	25	20	14	8	3	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 -										
1310	1325	48	43	37	31	26	20	15	9	4	0	0
1325	1340	49	43	38	32	27	21	16	10	4	0	0
1340	1355	50	44	39	33	28	22	16	11	5	0	0
1355	1370	51	45	39	34	28	23	17	12	6	0	0
1370	1385	51	46	40	35	29	24	18	12	7	1	0
1385	1400	52	47	41	35	30	24	19	13	8	2	0
1400	1415	53	47	42	36	31	25	20	14	8	3	0
1415	1430	54	48	43	37	32	26	20	15	9	4	0
1430	1445	55	49	43	38	32	27	21	16	10	4	0
1445	1460	55	50	44	39	33	28	22	16	11	5	0
1460	1475	56	51	45	40	34	28	23	17	12	6	0
1475	1490	57	51	46	40	35	29	24	18	12	7	1
1490	1505	58	52	47	41	36	30	24	19	13	8	2
1505	1520	59	53	47	42	36	31	25	20	14	8	3
1520	1535	59	54	48	43	37	32	26	20	15	9	4
1535	1550	60	55	49	44	38	32	27	21	16	10	5
1550	1565	61	55	50	44	39	33	28	22	16	11	5
1565	1580	62	56	51	45	40	34	28	23	17	12	6
1580	1595	63	57	51	46	40	35	29	24	18	12	7
1595	1610	63	58	52	47	41	36	30	24	19	13	8
1610	1625	64	59	53	48	42	36	31	25	20	14	9
1625	1640	65	59	54	48	43	37	32	26	20	15	9
1640	1655	66	60	55	49	44	38	32	27	21	16	10
1655	1670	67	61	56	50	44	39	33	28	22	16	11
1670	1685	67	62	56	51	45	40	34	28	23	17	12
1685	1700	68	63	57	52	46	40	35	29	24	18	13
1700	1715	69	63	58	52	47	41	36	30	24	19	13
1715	1730	70	64	59	53	48	42	36	31	25	20	14
1730	1745	71	65	60	54	48	43	37	32	26	21	15
1745	1760	71	66	60	55	49	44	38	32	27	21	16
1760	1775	72	67	61	56	50	44	39	33	28	22	17
1775	1790	73	67	62	56	51	45	40	34	28	23	17
1790	1805	74	68	63	57	52	46	40	35	29	24	18
1805	1820	75	69	64	58	52	47	41	36	30	25	19
1820	1835	75	70	64	59	53	48	42	36	31	25	20
1835	1850	76	71	65	60	54	48	43	37	32	26	21
1850	1865	77	72	66	60	55	49	44	38	33	27	21
1865	1880	78	72	67	61	56	50	44	39	33	28	22
1880	1895	79	73	68	62	56	51	45	40	34	29	23
1895	1910	79	74	68	63	57	52	46	40	35	29	24
1910	1925	80	75	69	64	58	52	47	41	36	30	25
1925	1940	81	76	70	64	59	53	48	42	37	31	25
1940	1955	82	76	71	65	60	54	48	43	37	32	26
1955	1970	83	77	72	66	60	55	49	44	38	33	27
1970	1985	84	78	72	67	61	56	50	44	39	33	28
1985	2000	84	79	73	68	62	56	51	45	40	34	29
2000	2015	85	80	74	68	63	57	52	46	41	35	29
2015	2030	86	80	75	69	64	58	52	47	41	36	30
2030	2045	87	81	76	70	64	59	53	48	42	37	31
2045	2060	88	82	76	71	65	60	54	49	43	37	32
2060	2075	88	83	77	72	66	60	55	49	44	38	33
2075	2090	89	84	78	72	67	61	56	50	45	39	33
2090	2105	90	84	79	73	68	62	56	51	45	40	34
2105	2120	91	85	80	74	68	63	57	52	46	41	35
2120	2135	92	86	80	75	69	64	58	53	47	41	36
2135	2150	92	87	81	76	70	64	59	53	48	42	37
2150	2165	93	88	82	76	71	65	60	54	49	43	37
2165	2180	94	88	83	77	72	66	60	55	49	44	38
2180	2195	95	89	84	78	72	67	61	56	50	45	39
2195	2210	96	90	84	79	73	68	62	57	51	45	40

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
2210	2225	96	91	85	80	74	68	63	57	52	46	41
2225	2240	97	92	86	80	75	69	64	58	53	47	41
2240	2255	98	92	87	81	76	70	65	59	53	48	42
2255	2270	99	93	88	82	76	71	65	60	54	49	43
2270	2285	100	94	88	83	77	72	66	61	55	49	44
2285	2300	100	95	89	84	78	72	67	61	56	50	45
2300	2315	101	96	90	84	79	73	68	62	57	51	45
2315	2330	102	96	91	85	80	74	69	63	57	52	46
2330	2345	103	97	92	86	80	75	69	64	58	53	47
2345	2360	104	98	92	87	81	76	70	65	59	53	48
2360	2375	104	99	93	88	82	77	71	65	60	54	49
2375	2390	105	100	94	88	83	77	72	66	61	55	49
2390	2405	106	100	95	89	84	78	73	67	61	56	50
2405	2420	107	101	96	90	84	79	73	68	62	57	51
2420	2435	108	102	96	91	85	80	74	69	63	57	52
2435	2450	108	103	97	92	86	81	75	69	64	58	53
2450	2465	109	104	98	92	87	81	76	70	65	59	53
2465	2480	110	104	99	93	88	82	77	71	65	60	54
2480	2495	111	105	100	94	88	83	77	72	66	61	55
2495	2510	112	106	100	95	89	84	78	73	67	61	56
2510	2525	112	107	101	96	90	85	79	73	68	62	57
2525	2540	113	108	102	96	91	85	80	74	69	63	57
2540	2555	114	108	103	97	92	86	81	75	69	64	58
2555	2570	115	109	104	98	93	87	81	76	70	65	59
2570	2585	116	110	104	99	93	88	82	77	71	65	60
2585	2600	116	111	105	100	94	89	83	77	72	66	61
2600	2615	117	112	106	100	95	89	84	78	73	67	61
2615	2630	118	112	107	101	96	90	85	79	73	68	62
2630	2645	119	113	108	102	97	91	85	80	74	69	63
2645	2660	120	114	108	103	97	92	86	81	75	69	64
2660	2675	120	115	109	104	98	93	87	81	76	70	65
2675	2690	121	116	110	105	99	93	88	82	77	71	65
2690	2705	122	116	111	105	100	94	89	83	77	72	66
2705	2720	123	117	112	106	101	95	89	84	78	73	67
2720	2735	124	118	112	107	101	96	90	85	79	73	68
2735	2750	124	119	113	108	102	97	91	85	80	74	69
2750	2765	125	120	114	109	103	97	92	86	81	75	70
2765	2780	126	120	115	109	104	98	93	87	81	76	70
2780	2795	127	121	116	110	105	99	93	88	82	77	71
2795	2810	128	122	116	111	105	100	94	89	83	77	72
2810	2825	128	123	117	112	106	101	95	89	84	78	73
2825	2840	129	124	118	113	107	101	96	90	85	79	74
2840	2855	130	124	119	113	108	102	97	91	85	80	74
2855	2870	131	125	120	114	109	103	97	92	86	81	75
2870	2885	132	126	121	115	109	104	98	93	87	81	76
2885	2900	132	127	121	116	110	105	99	93	88	82	77
2900	2915	133	128	122	117	111	105	100	94	89	83	78
2915	2930	134	128	123	117	112	106	101	95	89	84	78
2930	2945	135	129	124	118	113	107	101	96	90	85	79
2945	2960	136	130	125	119	113	108	102	97	91	86	80
2960	2975	136	131	125	120	114	109	103	97	92	86	81
2975	2990	137	132	126	121	115	109	104	98	93	87	82
2990	3005	138	133	127	121	116	110	105	99	93	88	82
3005	3020	139	133	128	122	117	111	105	100	94	89	83
3020	3035	140	134	129	123	117	112	106	101	95	90	84
3035	3050	140	135	129	124	118	113	107	101	96	90	85
3050	3065	141	136	130	125	119	113	108	102	97	91	86
3065	3080	142	137	131	125	120	114	109	103	98	92	86
3080	3095	143	137	132	126	121	115	109	104	98	93	87
3095	3110	144	138	133	127	121	116	110	105	99	94	88

3110 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	840	0	0	0	0	0	0	0	0	0	0	0
840	855	1	0	0	0	0	0	0	0	0	0	0
855	870	2	0	0	0	0	0	0	0	0	0	0
870	885	2	0	0	0	0	0	0	0	0	0	0
885	900	3	0	0	0	0	0	0	0	0	0	0
900	915	4	0	0	0	0	0	0	0	0	0	0
915	930	5	0	0	0	0	0	0	0	0	0	0
930	945	6	0	0	0	0	0	0	0	0	0	0
945	960	6	0	0	0	0	0	0	0	0	0	0
960	975	7	0	0	0	0	0	0	0	0	0	0
975	990	8	0	0	0	0	0	0	0	0	0	0
990	1005	9	0	0	0	0	0	0	0	0	0	0
1005	1020	10	0	0	0	0	0	0	0	0	0	0
1020	1035	10	0	0	0	0	0	0	0	0	0	0
1035	1050	11	0	0	0	0	0	0	0	0	0	0
1050	1065	12	1	0	0	0	0	0	0	0	0	0
1065	1080	13	2	0	0	0	0	0	0	0	0	0
1080	1095	14	2	0	0	0	0	0	0	0	0	0
1095	1110	14	3	0	0	0	0	0	0	0	0	0
1110	1125	15	4	0	0	0	0	0	0	0	0	0
1125	1140	16	5	0	0	0	0	0	0	0	0	0
1140	1155	17	6	0	0	0	0	0	0	0	0	0
1155	1170	18	6	0	0	0	0	0	0	0	0	0
1170	1185	18	7	0	0	0	0	0	0	0	0	0
1185	1200	19	8	0	0	0	0	0	0	0	0	0
1200	1215	20	9	0	0	0	0	0	0	0	0	0
1215	1230	21	10	0	0	0	0	0	0	0	0	0
1230	1250	22	11	0	0	0	0	0	0	0	0	0
1250	1270	23	12	1	0	0	0	0	0	0	0	0
1270	1290	24	13	2	0	0	0	0	0	0	0	0
1290	1310	25	14	3	0	0	0	0	0	0	0	0
1310	1330	26	15	4	0	0	0	0	0	0	0	0
1330	1350	27	16	5	0	0	0	0	0	0	0	0
1350	1370	28	17	6	0	0	0	0	0	0	0	0
1370	1390	29	18	7	0	0	0	0	0	0	0	0
1390	1410	30	19	8	0	0	0	0	0	0	0	0
1410	1430	31	20	9	0	0	0	0	0	0	0	0
1430	1450	32	21	10	0	0	0	0	0	0	0	0
1450	1470	34	22	11	0	0	0	0	0	0	0	0
1470	1490	35	23	12	1	0	0	0	0	0	0	0
1490	1510	36	25	13	2	0	0	0	0	0	0	0
1510	1530	37	26	14	3	0	0	0	0	0	0	0
1530	1550	38	27	16	4	0	0	0	0	0	0	0
1550	1570	39	28	17	5	0	0	0	0	0	0	0
1570	1590	40	29	18	7	0	0	0	0	0	0	0
1590	1610	41	30	19	8	0	0	0	0	0	0	0
1610	1630	42	31	20	9	0	0	0	0	0	0	0
1630	1650	43	32	21	10	0	0	0	0	0	0	0
1650	1670	44	33	22	11	0	0	0	0	0	0	0
1670	1690	45	34	23	12	1	0	0	0	0	0	0
1690	1710	46	35	24	13	2	0	0	0	0	0	0
1710	1730	47	36	25	14	3	0	0	0	0	0	0
1730	1750	49	37	26	15	4	0	0	0	0	0	0
1750	1770	50	38	27	16	5	0	0	0	0	0	0
1770	1790	51	40	28	17	6	0	0	0	0	0	0
1790	1810	52	41	29	18	7	0	0	0	0	0	0
1810	1830	53	42	30	19	8	0	0	0	0	0	0
1830	1850	54	43	32	20	9	0	0	0	0	0	0
1850	1870	55	44	33	21	10	0	0	0	0	0	0
1870	1890	56	45	34	23	11	0	0	0	0	0	0

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1890	1910	57	46	35	24	12	1	0	0	0	0	0
1910	1930	58	47	36	25	14	2	0	0	0	0	0
1930	1950	59	48	37	26	15	3	0	0	0	0	0
1950	1970	60	49	38	27	16	5	0	0	0	0	0
1970	1990	61	50	39	28	17	6	0	0	0	0	0
1990	2010	62	51	40	29	18	7	0	0	0	0	0
2010	2030	63	52	41	30	19	8	0	0	0	0	0
2030	2050	65	53	42	31	20	9	0	0	0	0	0
2050	2070	66	54	43	32	21	10	0	0	0	0	0
2070	2090	67	56	44	33	22	11	0	0	0	0	0
2090	2110	68	57	45	34	23	12	1	0	0	0	0
2110	2130	69	58	47	35	24	13	2	0	0	0	0
2130	2150	70	59	48	36	25	14	3	0	0	0	0
2150	2170	71	60	49	38	26	15	4	0	0	0	0
2170	2190	72	61	50	39	27	16	5	0	0	0	0
2190	2210	73	62	51	40	29	17	6	0	0	0	0
2210	2230	74	63	52	41	30	18	7	0	0	0	0
2230	2250	75	64	53	42	31	20	8	0	0	0	0
2250	2270	76	65	54	43	32	21	9	0	0	0	0
2270	2290	77	66	55	44	33	22	11	0	0	0	0
2290	2310	78	67	56	45	34	23	12	0	0	0	0
2310	2330	80	68	57	46	35	24	13	2	0	0	0
2330	2350	81	69	58	47	36	25	14	3	0	0	0
2350	2370	82	71	59	48	37	26	15	4	0	0	0
2370	2390	83	72	60	49	38	27	16	5	0	0	0
2390	2410	84	73	62	50	39	28	17	6	0	0	0
2410	2430	85	74	63	51	40	29	18	7	0	0	0
2430	2450	86	75	64	53	41	30	19	8	0	0	0
2450	2470	87	76	65	54	42	31	20	9	0	0	0
2470	2490	88	77	66	55	44	32	21	10	0	0	0
2490	2510	89	78	67	56	45	33	22	11	0	0	0
2510	2530	90	79	68	57	46	35	23	12	1	0	0
2530	2550	91	80	69	58	47	36	24	13	2	0	0
2550	2570	92	81	70	59	48	37	26	14	3	0	0
2570	2590	93	82	71	60	49	38	27	15	4	0	0
2590	2610	95	83	72	61	50	39	28	16	5	0	0
2610	2630	96	84	73	62	51	40	29	18	6	0	0
2630	2650	97	86	74	63	52	41	30	19	7	0	0
2650	2670	98	87	75	64	53	42	31	20	9	0	0
2670	2690	99	88	77	65	54	43	32	21	10	0	0
2690	2710	100	89	78	66	55	44	33	22	11	0	0
2710	2730	101	90	79	67	56	45	34	23	12	1	0
2730	2750	102	91	80	69	57	46	35	24	13	2	0
2750	2770	103	92	81	70	58	47	36	25	14	3	0
2770	2790	104	93	82	71	60	48	37	26	15	4	0
2790	2810	105	94	83	72	61	49	38	27	16	5	0
2810	2830	106	95	84	73	62	51	39	28	17	6	0
2830	2850	107	96	85	74	63	52	40	29	18	7	0
2850	2870	108	97	86	75	64	53	42	30	19	8	0
2870	2890	109	98	87	76	65	54	43	31	20	9	0
2890	2910	111	99	88	77	66	55	44	33	21	10	0
2910	2930	112	100	89	78	67	56	45	34	22	11	0
2930	2950	113	102	90	79	68	57	46	35	24	12	1
2950	2970	114	103	91	80	69	58	47	36	25	13	2
2970	2990	115	104	93	81	70	59	48	37	26	15	3
2990	3010	116	105	94	82	71	60	49	38	27	16	4
3010	3030	117	106	95	84	72	61	50	39	28	17	6
3030	3050	118	107	96	85	73	62	51	40	29	18	7
3050	3070	119	108	97	86	75	63	52	41	30	19	8
3070	3090	120	109	98	87	76	64	53	42	31	20	9

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3090	3110	121	110	99	88	77	66	54	43	32	21	10
3110	3130	122	111	100	89	78	67	55	44	33	22	11
3130	3150	123	112	101	90	79	68	57	45	34	23	12
3150	3170	124	113	102	91	80	69	58	46	35	24	13
3170	3190	126	114	103	92	81	70	59	48	36	25	14
3190	3210	127	115	104	93	82	71	60	49	37	26	15
3210	3230	128	117	105	94	83	72	61	50	39	27	16
3230	3250	129	118	106	95	84	73	62	51	40	28	17
3250	3270	130	119	108	96	85	74	63	52	41	30	18
3270	3290	131	120	109	97	86	75	64	53	42	31	19
3290	3310	132	121	110	99	87	76	65	54	43	32	21
3310	3330	133	122	111	100	88	77	66	55	44	33	22
3330	3350	134	123	112	101	90	78	67	56	45	34	23
3350	3370	135	124	113	102	91	79	68	57	46	35	24
3370	3390	136	125	114	103	92	81	69	58	47	36	25
3390	3410	137	126	115	104	93	82	70	59	48	37	26
3410	3430	138	127	116	105	94	83	72	60	49	38	27
3430	3450	139	128	117	106	95	84	73	61	50	39	28
3450	3470	141	129	118	107	96	85	74	63	51	40	29
3470	3490	142	130	119	108	97	86	75	64	52	41	30
3490	3510	143	132	120	109	98	87	76	65	54	42	31
3510	3530	144	133	121	110	99	88	77	66	55	43	32
3530	3550	145	134	123	111	100	89	78	67	56	44	33
3550	3570	146	135	124	112	101	90	79	68	57	46	34
3570	3590	147	136	125	114	102	91	80	69	58	47	35
3590	3610	148	137	126	115	103	92	81	70	59	48	37
3610	3630	149	138	127	116	105	93	82	71	60	49	38
3630	3650	150	139	128	117	106	94	83	72	61	50	39
3650	3670	151	140	129	118	107	95	84	73	62	51	40
3670	3690	152	141	130	119	108	97	85	74	63	52	41
3690	3710	153	142	131	120	109	98	86	75	64	53	42
3710	3730	154	143	132	121	110	99	88	76	65	54	43
3730	3750	156	144	133	122	111	100	89	77	66	55	44
3750	3770	157	145	134	123	112	101	90	79	67	56	45
3770	3790	158	147	135	124	113	102	91	80	68	57	46
3790	3810	159	148	136	125	114	103	92	81	70	58	47
3810	3830	160	149	137	126	115	104	93	82	71	59	48
3830	3850	161	150	139	127	116	105	94	83	72	61	49
3850	3870	162	151	140	128	117	106	95	84	73	62	50
3870	3890	163	152	141	130	118	107	96	85	74	63	52
3890	3910	164	153	142	131	119	108	97	86	75	64	53
3910	3930	165	154	143	132	121	109	98	87	76	65	54
3930	3950	166	155	144	133	122	110	99	88	77	66	55
3950	3970	167	156	145	134	123	112	100	89	78	67	56
3970	3990	168	157	146	135	124	113	101	90	79	68	57
3990	4010	169	158	147	136	125	114	103	91	80	69	58
4010	4030	170	159	148	137	126	115	104	92	81	70	59
4030	4050	172	160	149	138	127	116	105	94	82	71	60
4050	4070	173	161	150	139	128	117	106	95	83	72	61
4070	4090	174	163	151	140	129	118	107	96	85	73	62
4090	4110	175	164	152	141	130	119	108	97	86	74	63
4110	4130	176	165	154	142	131	120	109	98	87	76	64
4130	4150	177	166	155	143	132	121	110	99	88	77	65
4150	4170	178	167	156	145	133	122	111	100	89	78	67
4170	4190	179	168	157	146	134	123	112	101	90	79	68
4190	4210	180	169	158	147	136	124	113	102	91	80	69
4210	4230	181	170	159	148	137	125	114	103	92	81	70
4230	4250	182	171	160	149	138	127	115	104	93	82	71
4250	4270	183	172	161	150	139	128	116	105	94	83	72
4270	4290	184	173	162	151	140	129	118	106	95	84	73

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4290	4310	185	174	163	152	141	130	119	107	96	85	74
4310	4330	187	175	164	153	142	131	120	109	97	86	75
4330	4350	188	176	165	154	143	132	121	110	98	87	76
4350	4370	189	178	166	155	144	133	122	111	100	88	77
4370	4390	190	179	167	156	145	134	123	112	101	89	78
4390	4410	191	180	169	157	146	135	124	113	102	91	79
4410	4430	192	181	170	158	147	136	125	114	103	92	80
4430	4450	193	182	171	160	148	137	126	115	104	93	81
4450	4470	194	183	172	161	149	138	127	116	105	94	83
4470	4490	195	184	173	162	151	139	128	117	106	95	84
4490	4510	196	185	174	163	152	140	129	118	107	96	85
4510	4530	197	186	175	164	153	142	130	119	108	97	86
4530	4550	198	187	176	165	154	143	131	120	109	98	87
4550	4570	199	188	177	166	155	144	133	121	110	99	88
4570	4590	200	189	178	167	156	145	134	122	111	100	89
4590	4610	202	190	179	168	157	146	135	123	112	101	90
4610	4630	203	191	180	169	158	147	136	125	113	102	91
4630	4650	204	193	181	170	159	148	137	126	114	103	92
4650	4670	205	194	182	171	160	149	138	127	116	104	93
4670	4690	206	195	184	172	161	150	139	128	117	105	94
4690	4710	207	196	185	173	162	151	140	129	118	107	95
4710	4730	208	197	186	174	163	152	141	130	119	108	96
4730	4750	209	198	187	176	164	153	142	131	120	109	98
4750	4770	210	199	188	177	165	154	143	132	121	110	99
4770	4790	211	200	189	178	167	155	144	133	122	111	100
4790	4810	212	201	190	179	168	156	145	134	123	112	101
4810	4830	213	202	191	180	169	158	146	135	124	113	102
4830	4850	214	203	192	181	170	159	147	136	125	114	103
4850	4870	215	204	193	182	171	160	149	137	126	115	104
4870	4890	216	205	194	183	172	161	150	138	127	116	105
4890	4910	218	206	195	184	173	162	151	140	128	117	106
4910	4930	219	207	196	185	174	163	152	141	129	118	107
4930	4950	220	209	197	186	175	164	153	142	131	119	108
4950	4970	221	210	198	187	176	165	154	143	132	120	109
4970	4990	222	211	200	188	177	166	155	144	133	122	110
4990	5010	223	212	201	189	178	167	156	145	134	123	111
5010	5030	224	213	202	191	179	168	157	146	135	124	113
5030	5050	225	214	203	192	180	169	158	147	136	125	114
5050	5070	226	215	204	193	182	170	159	148	137	126	115
5070	5090	227	216	205	194	183	171	160	149	138	127	116
5090	5110	228	217	206	195	184	173	161	150	139	128	117
5110	5130	229	218	207	196	185	174	162	151	140	129	118
5130	5150	230	219	208	197	186	175	164	152	141	130	119
5150	5170	231	220	209	198	187	176	165	153	142	131	120
5170	5190	233	221	210	199	188	177	166	155	143	132	121
5190	5210	234	222	211	200	189	178	167	156	144	133	122
5210	5230	235	224	212	201	190	179	168	157	146	134	123
5230	5250	236	225	213	202	191	180	169	158	147	135	124
5250	5270	237	226	215	203	192	181	170	159	148	137	125
5270	5290	238	227	216	204	193	182	171	160	149	138	126
5290	5310	239	228	217	206	194	183	172	161	150	139	128
5310	5330	240	229	218	207	195	184	173	162	151	140	129
5330	5350	241	230	219	208	197	185	174	163	152	141	130
5350	5370	242	231	220	209	198	186	175	164	153	142	131
5370	5390	243	232	221	210	199	188	176	165	154	143	132
5390	5410	244	233	222	211	200	189	177	166	155	144	133
5410	5430	245	234	223	212	201	190	179	167	156	145	134
5430	5450	246	235	224	213	202	191	180	168	157	146	135
5450	5470	248	236	225	214	203	192	181	170	158	147	136
5470	5490	249	237	226	215	204	193	182	171	159	148	137

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
5490	5510	250	239	227	216	205	194	183	172	161	149	138
5510	5530	251	240	228	217	206	195	184	173	162	150	139
5530	5550	252	241	230	218	207	196	185	174	163	151	140
5550	5570	253	242	231	219	208	197	186	175	164	153	141
5570	5590	254	243	232	221	209	198	187	176	165	154	142
5590	5610	255	244	233	222	210	199	188	177	166	155	144
5610	5630	256	245	234	223	212	200	189	178	167	156	145
5630	5650	257	246	235	224	213	201	190	179	168	157	146
5650	5670	258	247	236	225	214	202	191	180	169	158	147
5670	5690	259	248	237	226	215	204	192	181	170	159	148
5690	5710	260	249	238	227	216	205	193	182	171	160	149
5710	5730	261	250	239	228	217	206	195	183	172	161	150
5730	5750	263	251	240	229	218	207	196	184	173	162	151
5750	5770	264	252	241	230	219	208	197	186	174	163	152
5770	5790	265	254	242	231	220	209	198	187	175	164	153
5790	5810	266	255	243	232	221	210	199	188	177	165	154
5810	5830	267	256	244	233	222	211	200	189	178	166	155
5830	5850	268	257	246	234	223	212	201	190	179	168	156
5850	5870	269	258	247	235	224	213	202	191	180	169	157
5870	5890	270	259	248	237	225	214	203	192	181	170	159
5890	5910	271	260	249	238	226	215	204	193	182	171	160
5910	5930	272	261	250	239	228	216	205	194	183	172	161
5930	5950	273	262	251	240	229	217	206	195	184	173	162
5950	5970	274	263	252	241	230	219	207	196	185	174	163
5970	5990	275	264	253	242	231	220	208	197	186	175	164
5990	6010	276	265	254	243	232	221	210	198	187	176	165
6010	6030	277	266	255	244	233	222	211	199	188	177	166
6030	6050	279	267	256	245	234	223	212	201	189	178	167
6050	6070	280	268	257	246	235	224	213	202	190	179	168
6070	6090	281	270	258	247	236	225	214	203	192	180	169
6090	6110	282	271	259	248	237	226	215	204	193	181	170
6110	6130	283	272	261	249	238	227	216	205	194	183	171
6130	6150	284	273	262	250	239	228	217	206	195	184	172
6150	6170	285	274	263	252	240	229	218	207	196	185	174
6170	6190	286	275	264	253	241	230	219	208	197	186	175
6190	6210	287	276	265	254	243	231	220	209	198	187	176
6210	6230	288	277	266	255	244	232	221	210	199	188	177
6230	6250	289	278	267	256	245	234	222	211	200	189	178
6250	6270	290	279	268	257	246	235	223	212	201	190	179
6270	6290	291	280	269	258	247	236	225	213	202	191	180
6290	6310	292	281	270	259	248	237	226	214	203	192	181
6310	6330	294	282	271	260	249	238	227	216	204	193	182
6330	6350	295	283	272	261	250	239	228	217	205	194	183
6350	6370	296	285	273	262	251	240	229	218	207	195	184
6370	6390	297	286	274	263	252	241	230	219	208	196	185
6390	6410	298	287	276	264	253	242	231	220	209	198	186
6410	6430	299	288	277	265	254	243	232	221	210	199	187
6430	6450	300	289	278	267	255	244	233	222	211	200	188
6450	6470	301	290	279	268	256	245	234	223	212	201	190
6470	6490	302	291	280	269	258	246	235	224	213	202	191
6490	6510	303	292	281	270	259	247	236	225	214	203	192
6510	6530	304	293	282	271	260	249	237	226	215	204	193
6530	6550	305	294	283	272	261	250	238	227	216	205	194
6550	6570	306	295	284	273	262	251	240	228	217	206	195
6570	6590	307	296	285	274	263	252	241	229	218	207	196
6590	6610	309	297	286	275	264	253	242	230	219	208	197
6610	6630	310	298	287	276	265	254	243	232	220	209	198
6630	6650	311	300	288	277	266	255	244	233	221	210	199
6650	6670	312	301	289	278	267	256	245	234	223	211	200
6670	6690	313	302	291	279	268	257	246	235	224	212	201

6690 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	295	0	0	0	0	0	0	0	0	0	0	0
295	310	1	0	0	0	0	0	0	0	0	0	0
310	325	2	0	0	0	0	0	0	0	0	0	0
325	340	2	0	0	0	0	0	0	0	0	0	0
340	355	3	1	0	0	0	0	0	0	0	0	0
355	370	4	1	0	0	0	0	0	0	0	0	0
370	385	5	2	0	0	0	0	0	0	0	0	0
385	400	6	3	0	0	0	0	0	0	0	0	0
400	415	6	4	1	0	0	0	0	0	0	0	0
415	430	7	5	2	0	0	0	0	0	0	0	0
430	445	8	5	3	0	0	0	0	0	0	0	0
445	460	9	6	4	1	0	0	0	0	0	0	0
460	475	10	7	4	2	0	0	0	0	0	0	0
475	490	10	8	5	3	0	0	0	0	0	0	0
490	505	11	9	6	3	1	0	0	0	0	0	0
505	520	12	9	7	4	2	0	0	0	0	0	0
520	535	13	10	8	5	3	0	0	0	0	0	0
535	550	14	11	8	6	3	1	0	0	0	0	0
550	565	14	12	9	7	4	2	0	0	0	0	0
565	580	15	13	10	7	5	2	0	0	0	0	0
580	595	16	13	11	8	6	3	1	0	0	0	0
595	610	17	14	12	9	7	4	1	0	0	0	0
610	625	18	15	12	10	7	5	2	0	0	0	0
625	640	18	16	13	11	8	6	3	0	0	0	0
640	655	19	17	14	11	9	6	4	1	0	0	0
655	670	20	17	15	12	10	7	5	2	0	0	0
670	685	21	18	16	13	11	8	5	3	0	0	0
685	700	22	19	16	14	11	9	6	4	1	0	0
700	715	22	20	17	15	12	10	7	4	2	0	0
715	730	23	21	18	16	13	10	8	5	3	0	0
730	745	24	21	19	16	14	11	9	6	3	1	0
745	760	25	22	20	17	15	12	9	7	4	2	0
760	775	26	23	20	18	15	13	10	8	5	2	0
775	790	26	24	21	19	16	14	11	8	6	3	1
790	805	27	25	22	20	17	14	12	9	7	4	2
805	820	28	25	23	20	18	15	13	10	7	5	2
820	835	29	26	24	21	19	16	13	11	8	6	3
835	850	30	27	24	22	19	17	14	12	9	6	4
850	865	30	28	25	23	20	18	15	12	10	7	5
865	880	31	29	26	24	21	18	16	13	11	8	6
880	895	32	29	27	24	22	19	17	14	11	9	6
895	910	33	30	28	25	23	20	17	15	12	10	7
910	925	34	31	29	26	23	21	18	16	13	11	8
925	940	34	32	29	27	24	22	19	16	14	11	9
940	955	35	33	30	28	25	22	20	17	15	12	10
955	970	36	33	31	28	26	23	21	18	15	13	10
970	985	37	34	32	29	27	24	21	19	16	14	11
985	1000	38	35	33	30	27	25	22	20	17	15	12
1000	1015	38	36	33	31	28	26	23	20	18	15	13
1015	1030	39	37	34	32	29	26	24	21	19	16	14
1030	1045	40	38	35	32	30	27	25	22	19	17	14
1045	1060	41	38	36	33	31	28	25	23	20	18	15
1060	1075	42	39	37	34	31	29	26	24	21	19	16
1075	1090	42	40	37	35	32	30	27	24	22	19	17
1090	1105	43	41	38	36	33	30	28	25	23	20	18
1105	1120	44	42	39	36	34	31	29	26	24	21	18
1120	1135	45	42	40	37	35	32	29	27	24	22	19
1135	1150	46	43	41	38	35	33	30	28	25	23	20
1150	1165	46	44	41	39	36	34	31	28	26	23	21
1165	1180	47	45	42	40	37	34	32	29	27	24	22

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 -												
1180	1195	48	46	43	40	38	35	33	30	28	25	22
1195	1210	49	46	44	41	39	36	33	31	28	26	23
1210	1225	50	47	45	42	39	37	34	32	29	27	24
1225	1240	51	48	45	43	40	38	35	33	30	27	25
1240	1255	51	49	46	44	41	38	36	33	31	28	26
1255	1270	52	50	47	44	42	39	37	34	32	29	26
1270	1285	53	50	48	45	43	40	37	35	32	30	27
1285	1300	54	51	49	46	43	41	38	36	33	31	28
1300	1315	55	52	49	47	44	42	39	37	34	31	29
1315	1330	55	53	50	48	45	42	40	37	35	32	30
1330	1345	56	54	51	48	46	43	41	38	36	33	30
1345	1360	57	54	52	49	47	44	41	39	36	34	31
1360	1375	58	55	53	50	47	45	42	40	37	35	32
1375	1390	59	56	53	51	48	46	43	41	38	35	33
1390	1405	59	57	54	52	49	46	44	41	39	36	34
1405	1420	60	58	55	52	50	47	45	42	40	37	34
1420	1435	61	58	56	53	51	48	46	43	40	38	35
1435	1450	62	59	57	54	51	49	46	44	41	39	36
1450	1465	63	60	57	55	52	50	47	45	42	39	37
1465	1480	63	61	58	56	53	50	48	45	43	40	38
1480	1495	64	62	59	56	54	51	49	46	44	41	38
1495	1510	65	62	60	57	55	52	50	47	44	42	39
1510	1525	66	63	61	58	55	53	50	48	45	43	40
1525	1540	67	64	61	59	56	54	51	49	46	43	41
1540	1555	67	65	62	60	57	54	52	49	47	44	42
1555	1570	68	66	63	60	58	55	53	50	48	45	42
1570	1585	69	66	64	61	59	56	54	51	48	46	43
1585	1600	70	67	65	62	59	57	54	52	49	47	44
1600	1615	71	68	65	63	60	58	55	53	50	47	45
1615	1630	71	69	66	64	61	59	56	53	51	48	46
1630	1645	72	70	67	64	62	59	57	54	52	49	46
1645	1660	73	70	68	65	63	60	58	55	52	50	47
1660	1675	74	71	69	66	63	61	58	56	53	51	48
1675	1690	75	72	69	67	64	62	59	57	54	51	49
1690	1705	75	73	70	68	65	63	60	57	55	52	50
1705	1720	76	74	71	68	66	63	61	58	56	53	50
1720	1735	77	74	72	69	67	64	62	59	56	54	51
1735	1750	78	75	73	70	68	65	62	60	57	55	52
1750	1765	79	76	73	71	68	66	63	61	58	55	53
1765	1780	79	77	74	72	69	67	64	61	59	56	54
1780	1795	80	78	75	72	70	67	65	62	60	57	54
1795	1810	81	78	76	73	71	68	66	63	60	58	55
1810	1825	82	79	77	74	72	69	66	64	61	59	56
1825	1840	83	80	77	75	72	70	67	65	62	59	57
1840	1855	83	81	78	76	73	71	68	65	63	60	58
1855	1870	84	82	79	76	74	71	69	66	64	61	58
1870	1885	85	82	80	77	75	72	70	67	64	62	59
1885	1900	86	83	81	78	76	73	70	68	65	63	60
1900	1915	87	84	81	79	76	74	71	69	66	63	61
1915	1930	87	85	82	80	77	75	72	69	67	64	62
1930	1945	88	86	83	81	78	75	73	70	68	65	63
1945	1960	89	86	84	81	79	76	74	71	68	66	63
1960	1975	90	87	85	82	80	77	74	72	69	67	64
1975	1990	91	88	85	83	80	78	75	73	70	67	65
1990	2005	91	89	86	84	81	79	76	73	71	68	66
2005	2020	92	90	87	85	82	79	77	74	72	69	67
2020	2035	93	90	88	85	83	80	78	75	72	70	67
2035	2050	94	91	89	86	84	81	78	76	73	71	68
2050	2065	95	92	89	87	84	82	79	77	74	71	69
2065	2080	95	93	90	88	85	83	80	77	75	72	70

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 -										
2080	2095	96	94	91	89	86	83	81	78	76	73	71
2095	2110	97	94	92	89	87	84	82	79	76	74	71
2110	2125	98	95	93	90	88	85	82	80	77	75	72
2125	2140	99	96	94	91	88	86	83	81	78	76	73
2140	2155	99	97	94	92	89	87	84	81	79	76	74
2155	2170	100	98	95	93	90	87	85	82	80	77	75
2170	2185	101	98	96	93	91	88	86	83	80	78	75
2185	2200	102	99	97	94	92	89	86	84	81	79	76
2200	2215	103	100	98	95	92	90	87	85	82	80	77
2215	2230	103	101	98	96	93	91	88	85	83	80	78
2230	2245	104	102	99	97	94	91	89	86	84	81	79
2245	2260	105	103	100	97	95	92	90	87	84	82	79
2260	2275	106	103	101	98	96	93	90	88	85	83	80
2275	2290	107	104	102	99	96	94	91	89	86	84	81
2290	2305	107	105	102	100	97	95	92	89	87	84	82
2305	2320	108	106	103	101	98	95	93	90	88	85	83
2320	2335	109	107	104	101	99	96	94	91	89	86	83
2335	2350	110	107	105	102	100	97	94	92	89	87	84
2350	2365	111	108	106	103	100	98	95	93	90	88	85
2365	2380	111	109	106	104	101	99	96	93	91	88	86
2380	2395	112	110	107	105	102	99	97	94	92	89	87
2395	2410	113	111	108	105	103	100	98	95	93	90	87
2410	2425	114	111	109	106	104	101	98	96	93	91	88
2425	2440	115	112	110	107	104	102	99	97	94	92	89
2440	2455	116	113	110	108	105	103	100	98	95	92	90
2455	2470	116	114	111	109	106	103	101	98	96	93	91
2470	2485	117	115	112	109	107	104	102	99	97	94	91
2485	2500	118	115	113	110	108	105	102	100	97	95	92
2500	2515	119	116	114	111	108	106	103	101	98	96	93
2515	2530	120	117	114	112	109	107	104	102	99	96	94
2530	2545	120	118	115	113	110	107	105	102	100	97	95
2545	2560	121	119	116	113	111	108	106	103	101	98	95
2560	2575	122	119	117	114	112	109	106	104	101	99	96
2575	2590	123	120	118	115	112	110	107	105	102	100	97
2590	2605	124	121	118	116	113	111	108	106	103	100	98
2605	2620	124	122	119	117	114	111	109	106	104	101	99
2620	2635	125	123	120	117	115	112	110	107	105	102	99
2635	2650	126	123	121	118	116	113	111	108	105	103	100
2650	2665	127	124	122	119	116	114	111	109	106	104	101
2665	2680	128	125	122	120	117	115	112	110	107	104	102
2680	2695	128	126	123	121	118	115	113	110	108	105	103
2695	2710	129	127	124	121	119	116	114	111	109	106	103
2710	2725	130	127	125	122	120	117	115	112	109	107	104
2725	2740	131	128	126	123	120	118	115	113	110	108	105
2740	2755	132	129	126	124	121	119	116	114	111	108	106
2755	2770	132	130	127	125	122	120	117	114	112	109	107
2770	2785	133	131	128	125	123	120	118	115	113	110	107
2785	2800	134	131	129	126	124	121	119	116	113	111	108
2800	2815	135	132	130	127	124	122	119	117	114	112	109
2815	2830	136	133	130	128	125	123	120	118	115	112	110
2830	2845	136	134	131	129	126	124	121	118	116	113	111
2845	2860	137	135	132	129	127	124	122	119	117	114	111
2860	2875	138	135	133	130	128	125	123	120	117	115	112
2875	2890	139	136	134	131	128	126	123	121	118	116	113
2890	2905	140	137	134	132	129	127	124	122	119	116	114
2905	2920	140	138	135	133	130	128	125	122	120	117	115
2920	2935	141	139	136	133	131	128	126	123	121	118	115
2935	2950	142	139	137	134	132	129	127	124	121	119	116
2950	2965	143	140	138	135	133	130	127	125	122	120	117
2965	2980	144	141	138	136	133	131	128	126	123	120	118

2980 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	585	0	0	0	0	0	0	0	0	0	0	0
585	600	1	0	0	0	0	0	0	0	0	0	0
600	615	2	0	0	0	0	0	0	0	0	0	0
615	630	2	0	0	0	0	0	0	0	0	0	0
630	645	3	0	0	0	0	0	0	0	0	0	0
645	660	4	0	0	0	0	0	0	0	0	0	0
660	675	5	0	0	0	0	0	0	0	0	0	0
675	690	6	1	0	0	0	0	0	0	0	0	0
690	705	6	1	0	0	0	0	0	0	0	0	0
705	720	7	2	0	0	0	0	0	0	0	0	0
720	735	8	3	0	0	0	0	0	0	0	0	0
735	750	9	4	0	0	0	0	0	0	0	0	0
750	765	10	5	0	0	0	0	0	0	0	0	0
765	780	10	5	0	0	0	0	0	0	0	0	0
780	795	11	6	1	0	0	0	0	0	0	0	0
795	810	12	7	2	0	0	0	0	0	0	0	0
810	825	13	8	3	0	0	0	0	0	0	0	0
825	840	14	9	3	0	0	0	0	0	0	0	0
840	855	14	9	4	0	0	0	0	0	0	0	0
855	870	15	10	5	0	0	0	0	0	0	0	0
870	885	16	11	6	1	0	0	0	0	0	0	0
885	900	17	12	7	1	0	0	0	0	0	0	0
900	915	18	13	7	2	0	0	0	0	0	0	0
915	930	18	13	8	3	0	0	0	0	0	0	0
930	945	19	14	9	4	0	0	0	0	0	0	0
945	960	20	15	10	5	0	0	0	0	0	0	0
960	975	21	16	11	5	0	0	0	0	0	0	0
975	990	22	17	11	6	1	0	0	0	0	0	0
990	1005	23	17	12	7	2	0	0	0	0	0	0
1005	1020	23	18	13	8	3	0	0	0	0	0	0
1020	1035	24	19	14	9	4	0	0	0	0	0	0
1035	1050	25	20	15	9	4	0	0	0	0	0	0
1050	1065	26	21	15	10	5	0	0	0	0	0	0
1065	1080	27	21	16	11	6	1	0	0	0	0	0
1080	1095	27	22	17	12	7	2	0	0	0	0	0
1095	1110	28	23	18	13	8	2	0	0	0	0	0
1110	1125	29	24	19	13	8	3	0	0	0	0	0
1125	1140	30	25	19	14	9	4	0	0	0	0	0
1140	1155	31	25	20	15	10	5	0	0	0	0	0
1155	1170	31	26	21	16	11	6	0	0	0	0	0
1170	1185	32	27	22	17	12	6	1	0	0	0	0
1185	1200	33	28	23	18	12	7	2	0	0	0	0
1200	1215	34	29	23	18	13	8	3	0	0	0	0
1215	1230	35	29	24	19	14	9	4	0	0	0	0
1230	1245	35	30	25	20	15	10	4	0	0	0	0
1245	1260	36	31	26	21	16	10	5	0	0	0	0
1260	1275	37	32	27	22	16	11	6	1	0	0	0
1275	1290	38	33	27	22	17	12	7	2	0	0	0
1290	1305	39	33	28	23	18	13	8	3	0	0	0
1305	1320	39	34	29	24	19	14	8	3	0	0	0
1320	1335	40	35	30	25	20	14	9	4	0	0	0
1335	1350	41	36	31	26	20	15	10	5	0	0	0
1350	1365	42	37	31	26	21	16	11	6	1	0	0
1365	1380	43	37	32	27	22	17	12	7	1	0	0
1380	1395	43	38	33	28	23	18	13	7	2	0	0
1395	1410	44	39	34	29	24	18	13	8	3	0	0
1410	1425	45	40	35	30	24	19	14	9	4	0	0
1425	1440	46	41	35	30	25	20	15	10	5	0	0
1440	1455	47	41	36	31	26	21	16	11	5	0	0
1455	1470	47	42	37	32	27	22	17	11	6	1	0

Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1470	1485	48	43	38	33	28	22	17	12	7	2	0
1485	1500	49	44	39	34	28	23	18	13	8	3	0
1500	1515	50	45	39	34	29	24	19	14	9	3	0
1515	1530	51	45	40	35	30	25	20	15	9	4	0
1530	1545	51	46	41	36	31	26	21	15	10	5	0
1545	1560	52	47	42	37	32	26	21	16	11	6	1
1560	1575	53	48	43	38	32	27	22	17	12	7	2
1575	1590	54	49	44	38	33	28	23	18	13	8	2
1590	1605	55	49	44	39	34	29	24	19	13	8	3
1605	1620	55	50	45	40	35	30	25	19	14	9	4
1620	1635	56	51	46	41	36	30	25	20	15	10	5
1635	1650	57	52	47	42	36	31	26	21	16	11	6
1650	1665	58	53	48	42	37	32	27	22	17	12	6
1665	1680	59	53	48	43	38	33	28	23	17	12	7
1680	1695	59	54	49	44	39	34	29	23	18	13	8
1695	1710	60	55	50	45	40	34	29	24	19	14	9
1710	1725	61	56	51	46	40	35	30	25	20	15	10
1725	1740	62	57	52	46	41	36	31	26	21	16	10
1740	1755	63	57	52	47	42	37	32	27	21	16	11
1755	1770	63	58	53	48	43	38	33	27	22	17	12
1770	1785	64	59	54	49	44	39	33	28	23	18	13
1785	1800	65	60	55	50	44	39	34	29	24	19	14
1800	1815	66	61	56	50	45	40	35	30	25	20	14
1815	1830	67	61	56	51	46	41	36	31	25	20	15
1830	1845	67	62	57	52	47	42	37	31	26	21	16
1845	1860	68	63	58	53	48	43	37	32	27	22	17
1860	1875	69	64	59	54	48	43	38	33	28	23	18
1875	1890	70	65	60	54	49	44	39	34	29	24	18
1890	1905	71	66	60	55	50	45	40	35	29	24	19
1905	1920	71	66	61	56	51	46	41	35	30	25	20
1920	1935	72	67	62	57	52	47	41	36	31	26	21
1935	1950	73	68	63	58	52	47	42	37	32	27	22
1950	1965	74	69	64	58	53	48	43	38	33	28	22
1965	1980	75	70	64	59	54	49	44	39	34	28	23
1980	1995	75	70	65	60	55	50	45	39	34	29	24
1995	2010	76	71	66	61	56	51	45	40	35	30	25
2010	2025	77	72	67	62	56	51	46	41	36	31	26
2025	2040	78	73	68	62	57	52	47	42	37	32	26
2040	2055	79	74	68	63	58	53	48	43	38	32	27
2055	2070	79	74	69	64	59	54	49	43	38	33	28
2070	2085	80	75	70	65	60	55	49	44	39	34	29
2085	2100	81	76	71	66	61	55	50	45	40	35	30
2100	2115	82	77	72	66	61	56	51	46	41	36	30
2115	2130	83	78	72	67	62	57	52	47	42	36	31
2130	2145	83	78	73	68	63	58	53	47	42	37	32
2145	2160	84	79	74	69	64	59	53	48	43	38	33
2160	2175	85	80	75	70	65	59	54	49	44	39	34
2175	2190	86	81	76	70	65	60	55	50	45	40	34
2190	2205	87	82	76	71	66	61	56	51	46	40	35
2205	2220	88	82	77	72	67	62	57	51	46	41	36
2220	2235	88	83	78	73	68	63	57	52	47	42	37
2235	2250	89	84	79	74	69	63	58	53	48	43	38
2250	2265	90	85	80	74	69	64	59	54	49	44	38
2265	2280	91	86	80	75	70	65	60	55	50	44	39
2280	2295	92	86	81	76	71	66	61	56	50	45	40
2295	2310	92	87	82	77	72	67	61	56	51	46	41
2310	2325	93	88	83	78	73	67	62	57	52	47	42
2325	2340	94	89	84	78	73	68	63	58	53	48	42
2340	2355	95	90	84	79	74	69	64	59	54	48	43
2355	2370	96	90	85	80	75	70	65	60	54	49	44

Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2370	2385	96	91	86	81	76	71	65	60	55	50	45
2385	2400	97	92	87	82	77	71	66	61	56	51	46
2400	2415	98	93	88	83	77	72	67	62	57	52	46
2415	2430	99	94	88	83	78	73	68	63	58	52	47
2430	2445	100	94	89	84	79	74	69	64	58	53	48
2445	2460	100	95	90	85	80	75	69	64	59	54	49
2460	2475	101	96	91	86	81	75	70	65	60	55	50
2475	2490	102	97	92	87	81	76	71	66	61	56	51
2490	2505	103	98	92	87	82	77	72	67	62	56	51
2505	2520	104	98	93	88	83	78	73	68	62	57	52
2520	2535	104	99	94	89	84	79	73	68	63	58	53
2535	2550	105	100	95	90	85	79	74	69	64	59	54
2550	2565	106	101	96	91	85	80	75	70	65	60	55
2565	2580	107	102	96	91	86	81	76	71	66	60	55
2580	2595	108	102	97	92	87	82	77	72	66	61	56
2595	2610	108	103	98	93	88	83	78	72	67	62	57
2610	2625	109	104	99	94	89	83	78	73	68	63	58
2625	2640	110	105	100	95	89	84	79	74	69	64	59
2640	2655	111	106	100	95	90	85	80	75	70	64	59
2655	2670	112	106	101	96	91	86	81	76	70	65	60
2670	2685	112	107	102	97	92	87	82	76	71	66	61
2685	2700	113	108	103	98	93	87	82	77	72	67	62
2700	2715	114	109	104	99	93	88	83	78	73	68	63
2715	2730	115	110	104	99	94	89	84	79	74	68	63
2730	2745	116	110	105	100	95	90	85	80	74	69	64
2745	2760	116	111	106	101	96	91	86	80	75	70	65
2760	2775	117	112	107	102	97	91	86	81	76	71	66
2775	2790	118	113	108	103	97	92	87	82	77	72	67
2790	2805	119	114	109	103	98	93	88	83	78	73	67
2805	2820	120	114	109	104	99	94	89	84	78	73	68
2820	2835	120	115	110	105	100	95	90	84	79	74	69
2835	2850	121	116	111	106	101	95	90	85	80	75	70
2850	2865	122	117	112	107	101	96	91	86	81	76	71
2865	2880	123	118	113	107	102	97	92	87	82	77	71
2880	2895	124	118	113	108	103	98	93	88	82	77	72
2895	2910	124	119	114	109	104	99	94	88	83	78	73
2910	2925	125	120	115	110	105	99	94	89	84	79	74
2925	2940	126	121	116	111	105	100	95	90	85	80	75
2940	2955	127	122	117	111	106	101	96	91	86	81	75
2955	2970	128	122	117	112	107	102	97	92	86	81	76
2970	2985	128	123	118	113	108	103	98	92	87	82	77
2985	3000	129	124	119	114	109	104	98	93	88	83	78
3000	3015	130	125	120	115	109	104	99	94	89	84	79
3015	3030	131	126	121	115	110	105	100	95	90	85	79
3030	3045	132	126	121	116	111	106	101	96	90	85	80
3045	3060	132	127	122	117	112	107	102	96	91	86	81
3060	3075	133	128	123	118	113	108	102	97	92	87	82
3075	3090	134	129	124	119	113	108	103	98	93	88	83
3090	3105	135	130	125	119	114	109	104	99	94	89	83
3105	3120	136	131	125	120	115	110	105	100	94	89	84
3120	3135	136	131	126	121	116	111	106	100	95	90	85
3135	3150	137	132	127	122	117	112	106	101	96	91	86
3150	3165	138	133	128	123	117	112	107	102	97	92	87
3165	3180	139	134	129	123	118	113	108	103	98	93	87
3180	3195	140	135	129	124	119	114	109	104	99	93	88
3195	3210	140	135	130	125	120	115	110	104	99	94	89
3210	3225	141	136	131	126	121	116	110	105	100	95	90
3225	3240	142	137	132	127	121	116	111	106	101	96	91
3240	3255	143	138	133	127	122	117	112	107	102	97	91
3255	3270	144	139	133	128	123	118	113	108	103	97	92

3270 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	635	0	0	0	0	0	0	0	0	0	0	0
635	650	1	0	0	0	0	0	0	0	0	0	0
650	665	2	0	0	0	0	0	0	0	0	0	0
665	680	3	0	0	0	0	0	0	0	0	0	0
680	695	3	0	0	0	0	0	0	0	0	0	0
695	710	4	0	0	0	0	0	0	0	0	0	0
710	725	5	0	0	0	0	0	0	0	0	0	0
725	740	6	0	0	0	0	0	0	0	0	0	0
740	755	7	1	0	0	0	0	0	0	0	0	0
755	770	7	2	0	0	0	0	0	0	0	0	0
770	785	8	3	0	0	0	0	0	0	0	0	0
785	800	9	3	0	0	0	0	0	0	0	0	0
800	815	10	4	0	0	0	0	0	0	0	0	0
815	830	11	5	0	0	0	0	0	0	0	0	0
830	845	11	6	0	0	0	0	0	0	0	0	0
845	860	12	7	1	0	0	0	0	0	0	0	0
860	875	13	7	2	0	0	0	0	0	0	0	0
875	890	14	8	3	0	0	0	0	0	0	0	0
890	905	15	9	3	0	0	0	0	0	0	0	0
905	920	15	10	4	0	0	0	0	0	0	0	0
920	935	16	11	5	0	0	0	0	0	0	0	0
935	950	17	11	6	0	0	0	0	0	0	0	0
950	965	18	12	7	1	0	0	0	0	0	0	0
965	980	19	13	7	2	0	0	0	0	0	0	0
980	995	19	14	8	3	0	0	0	0	0	0	0
995	1010	20	15	9	3	0	0	0	0	0	0	0
1010	1025	21	15	10	4	0	0	0	0	0	0	0
1025	1040	22	16	11	5	0	0	0	0	0	0	0
1040	1055	23	17	11	6	0	0	0	0	0	0	0
1055	1070	23	18	12	7	1	0	0	0	0	0	0
1070	1085	24	19	13	7	2	0	0	0	0	0	0
1085	1100	25	19	14	8	3	0	0	0	0	0	0
1100	1115	26	20	15	9	4	0	0	0	0	0	0
1115	1130	27	21	15	10	4	0	0	0	0	0	0
1130	1145	27	22	16	11	5	0	0	0	0	0	0
1145	1160	28	23	17	12	6	0	0	0	0	0	0
1160	1175	29	23	18	12	7	1	0	0	0	0	0
1175	1190	30	24	19	13	8	2	0	0	0	0	0
1190	1205	31	25	19	14	8	3	0	0	0	0	0
1205	1220	31	26	20	15	9	4	0	0	0	0	0
1220	1235	32	27	21	16	10	4	0	0	0	0	0
1235	1250	33	27	22	16	11	5	0	0	0	0	0
1250	1265	34	28	23	17	12	6	0	0	0	0	0
1265	1280	35	29	23	18	12	7	1	0	0	0	0
1280	1295	35	30	24	19	13	8	2	0	0	0	0
1295	1310	36	31	25	20	14	8	3	0	0	0	0
1310	1325	37	31	26	20	15	9	4	0	0	0	0
1325	1340	38	32	27	21	16	10	4	0	0	0	0
1340	1355	39	33	28	22	16	11	5	0	0	0	0
1355	1370	39	34	28	23	17	12	6	0	0	0	0
1370	1385	40	35	29	24	18	12	7	1	0	0	0
1385	1400	41	35	30	24	19	13	8	2	0	0	0
1400	1415	42	36	31	25	20	14	8	3	0	0	0
1415	1430	43	37	32	26	20	15	9	4	0	0	0
1430	1445	43	38	32	27	21	16	10	4	0	0	0
1445	1460	44	39	33	28	22	16	11	5	0	0	0
1460	1475	45	40	34	28	23	17	12	6	0	0	0
1475	1490	46	40	35	29	24	18	12	7	1	0	0
1490	1505	47	41	36	30	24	19	13	8	2	0	0
1505	1520	47	42	36	31	25	20	14	8	3	0	0

Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1520	1535	48	43	37	32	26	20	15	9	4	0	0
1535	1550	49	44	38	32	27	21	16	10	5	0	0
1550	1565	50	44	39	33	28	22	16	11	5	0	0
1565	1580	51	45	40	34	28	23	17	12	6	1	0
1580	1595	51	46	40	35	29	24	18	12	7	1	0
1595	1610	52	47	41	36	30	24	19	13	8	2	0
1610	1625	53	48	42	36	31	25	20	14	9	3	0
1625	1640	54	48	43	37	32	26	20	15	9	4	0
1640	1655	55	49	44	38	32	27	21	16	10	5	0
1655	1670	56	50	44	39	33	28	22	16	11	5	0
1670	1685	56	51	45	40	34	28	23	17	12	6	1
1685	1700	57	52	46	40	35	29	24	18	13	7	1
1700	1715	58	52	47	41	36	30	24	19	13	8	2
1715	1730	59	53	48	42	36	31	25	20	14	9	3
1730	1745	60	54	48	43	37	32	26	21	15	9	4
1745	1760	60	55	49	44	38	32	27	21	16	10	5
1760	1775	61	56	50	44	39	33	28	22	17	11	5
1775	1790	62	56	51	45	40	34	28	23	17	12	6
1790	1805	63	57	52	46	40	35	29	24	18	13	7
1805	1820	64	58	52	47	41	36	30	25	19	13	8
1820	1835	64	59	53	48	42	36	31	25	20	14	9
1835	1850	65	60	54	48	43	37	32	26	21	15	9
1850	1865	66	60	55	49	44	38	33	27	21	16	10
1865	1880	67	61	56	50	44	39	33	28	22	17	11
1880	1895	68	62	56	51	45	40	34	29	23	17	12
1895	1910	68	63	57	52	46	40	35	29	24	18	13
1910	1925	69	64	58	52	47	41	36	30	25	19	13
1925	1940	70	64	59	53	48	42	37	31	25	20	14
1940	1955	71	65	60	54	48	43	37	32	26	21	15
1955	1970	72	66	60	55	49	44	38	33	27	21	16
1970	1985	72	67	61	56	50	44	39	33	28	22	17
1985	2000	73	68	62	56	51	45	40	34	29	23	17
2000	2015	74	68	63	57	52	46	41	35	29	24	18
2015	2030	75	69	64	58	52	47	41	36	30	25	19
2030	2045	76	70	64	59	53	48	42	37	31	25	20
2045	2060	76	71	65	60	54	49	43	37	32	26	21
2060	2075	77	72	66	60	55	49	44	38	33	27	21
2075	2090	78	72	67	61	56	50	45	39	33	28	22
2090	2105	79	73	68	62	56	51	45	40	34	29	23
2105	2120	80	74	68	63	57	52	46	41	35	29	24
2120	2135	80	75	69	64	58	53	47	41	36	30	25
2135	2150	81	76	70	64	59	53	48	42	37	31	25
2150	2165	82	76	71	65	60	54	49	43	37	32	26
2165	2180	83	77	72	66	60	55	49	44	38	33	27
2180	2195	84	78	72	67	61	56	50	45	39	33	28
2195	2210	84	79	73	68	62	57	51	45	40	34	29
2210	2225	85	80	74	68	63	57	52	46	41	35	29
2225	2240	86	80	75	69	64	58	53	47	41	36	30
2240	2255	87	81	76	70	65	59	53	48	42	37	31
2255	2270	88	82	76	71	65	60	54	49	43	37	32
2270	2285	88	83	77	72	66	61	55	49	44	38	33
2285	2300	89	84	78	72	67	61	56	50	45	39	33
2300	2315	90	84	79	73	68	62	57	51	45	40	34
2315	2330	91	85	80	74	69	63	57	52	46	41	35
2330	2345	92	86	80	75	69	64	58	53	47	41	36
2345	2360	92	87	81	76	70	65	59	53	48	42	37
2360	2375	93	88	82	77	71	65	60	54	49	43	37
2375	2390	94	88	83	77	72	66	61	55	49	44	38
2390	2405	95	89	84	78	73	67	61	56	50	45	39
2405	2420	96	90	84	79	73	68	62	57	51	45	40

Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2420	2435	96	91	85	80	74	69	63	57	52	46	41
2435	2450	97	92	86	81	75	69	64	58	53	47	42
2450	2465	98	92	87	81	76	70	65	59	53	48	42
2465	2480	99	93	88	82	77	71	65	60	54	49	43
2480	2495	100	94	88	83	77	72	66	61	55	49	44
2495	2510	100	95	89	84	78	73	67	61	56	50	45
2510	2525	101	96	90	85	79	73	68	62	57	51	46
2525	2540	102	96	91	85	80	74	69	63	57	52	46
2540	2555	103	97	92	86	81	75	69	64	58	53	47
2555	2570	104	98	93	87	81	76	70	65	59	54	48
2570	2585	104	99	93	88	82	77	71	65	60	54	49
2585	2600	105	100	94	89	83	77	72	66	61	55	50
2600	2615	106	100	95	89	84	78	73	67	61	56	50
2615	2630	107	101	96	90	85	79	73	68	62	57	51
2630	2645	108	102	97	91	85	80	74	69	63	58	52
2645	2660	108	103	97	92	86	81	75	69	64	58	53
2660	2675	109	104	98	93	87	81	76	70	65	59	54
2675	2690	110	105	99	93	88	82	77	71	65	60	54
2690	2705	111	105	100	94	89	83	77	72	66	61	55
2705	2720	112	106	101	95	89	84	78	73	67	62	56
2720	2735	112	107	101	96	90	85	79	73	68	62	57
2735	2750	113	108	102	97	91	85	80	74	69	63	58
2750	2765	114	109	103	97	92	86	81	75	70	64	58
2765	2780	115	109	104	98	93	87	81	76	70	65	59
2780	2795	116	110	105	99	93	88	82	77	71	66	60
2795	2810	116	111	105	100	94	89	83	77	72	66	61
2810	2825	117	112	106	101	95	89	84	78	73	67	62
2825	2840	118	113	107	101	96	90	85	79	74	68	62
2840	2855	119	113	108	102	97	91	85	80	74	69	63
2855	2870	120	114	109	103	97	92	86	81	75	70	64
2870	2885	121	115	109	104	98	93	87	81	76	70	65
2885	2900	121	116	110	105	99	93	88	82	77	71	66
2900	2915	122	117	111	105	100	94	89	83	78	72	66
2915	2930	123	117	112	106	101	95	89	84	78	73	67
2930	2945	124	118	113	107	101	96	90	85	79	74	68
2945	2960	125	119	113	108	102	97	91	86	80	74	69
2960	2975	125	120	114	109	103	97	92	86	81	75	70
2975	2990	126	121	115	109	104	98	93	87	82	76	70
2990	3005	127	121	116	110	105	99	93	88	82	77	71
3005	3020	128	122	117	111	105	100	94	89	83	78	72
3020	3035	129	123	117	112	106	101	95	90	84	78	73
3035	3050	129	124	118	113	107	101	96	90	85	79	74
3050	3065	130	125	119	113	108	102	97	91	86	80	74
3065	3080	131	125	120	114	109	103	98	92	86	81	75
3080	3095	132	126	121	115	109	104	98	93	87	82	76
3095	3110	133	127	121	116	110	105	99	94	88	82	77
3110	3125	133	128	122	117	111	105	100	94	89	83	78
3125	3140	134	129	123	117	112	106	101	95	90	84	78
3140	3155	135	129	124	118	113	107	102	96	90	85	79
3155	3170	136	130	125	119	113	108	102	97	91	86	80
3170	3185	137	131	125	120	114	109	103	98	92	86	81
3185	3200	137	132	126	121	115	109	104	98	93	87	82
3200	3215	138	133	127	121	116	110	105	99	94	88	82
3215	3230	139	133	128	122	117	111	106	100	94	89	83
3230	3245	140	134	129	123	117	112	106	101	95	90	84
3245	3260	141	135	129	124	118	113	107	102	96	90	85
3260	3275	141	136	130	125	119	114	108	102	97	91	86
3275	3290	142	137	131	125	120	114	109	103	98	92	86
3290	3305	143	137	132	126	121	115	110	104	98	93	87
3305	3320	144	138	133	127	121	116	110	105	99	94	88

3320 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	1260	0	0	0	0	0	0	0	0	0	0	0
1260	1280	1	0	0	0	0	0	0	0	0	0	0
1280	1300	2	0	0	0	0	0	0	0	0	0	0
1300	1320	3	0	0	0	0	0	0	0	0	0	0
1320	1340	4	0	0	0	0	0	0	0	0	0	0
1340	1360	5	0	0	0	0	0	0	0	0	0	0
1360	1380	6	0	0	0	0	0	0	0	0	0	0
1380	1400	7	0	0	0	0	0	0	0	0	0	0
1400	1420	9	0	0	0	0	0	0	0	0	0	0
1420	1440	10	0	0	0	0	0	0	0	0	0	0
1440	1460	11	0	0	0	0	0	0	0	0	0	0
1460	1480	12	1	0	0	0	0	0	0	0	0	0
1480	1500	13	2	0	0	0	0	0	0	0	0	0
1500	1520	14	3	0	0	0	0	0	0	0	0	0
1520	1540	15	4	0	0	0	0	0	0	0	0	0
1540	1560	16	5	0	0	0	0	0	0	0	0	0
1560	1580	17	6	0	0	0	0	0	0	0	0	0
1580	1600	18	7	0	0	0	0	0	0	0	0	0
1600	1620	19	8	0	0	0	0	0	0	0	0	0
1620	1640	20	9	0	0	0	0	0	0	0	0	0
1640	1660	21	10	0	0	0	0	0	0	0	0	0
1660	1680	22	11	0	0	0	0	0	0	0	0	0
1680	1700	24	12	1	0	0	0	0	0	0	0	0
1700	1720	25	13	2	0	0	0	0	0	0	0	0
1720	1740	26	15	3	0	0	0	0	0	0	0	0
1740	1760	27	16	4	0	0	0	0	0	0	0	0
1760	1780	28	17	6	0	0	0	0	0	0	0	0
1780	1800	29	18	7	0	0	0	0	0	0	0	0
1800	1820	30	19	8	0	0	0	0	0	0	0	0
1820	1840	31	20	9	0	0	0	0	0	0	0	0
1840	1860	32	21	10	0	0	0	0	0	0	0	0
1860	1880	33	22	11	0	0	0	0	0	0	0	0
1880	1900	34	23	12	1	0	0	0	0	0	0	0
1900	1920	35	24	13	2	0	0	0	0	0	0	0
1920	1940	36	25	14	3	0	0	0	0	0	0	0
1940	1960	37	26	15	4	0	0	0	0	0	0	0
1960	1980	39	27	16	5	0	0	0	0	0	0	0
1980	2000	40	28	17	6	0	0	0	0	0	0	0
2000	2020	41	30	18	7	0	0	0	0	0	0	0
2020	2040	42	31	19	8	0	0	0	0	0	0	0
2040	2060	43	32	21	9	0	0	0	0	0	0	0
2060	2080	44	33	22	10	0	0	0	0	0	0	0
2080	2100	45	34	23	12	0	0	0	0	0	0	0
2100	2120	46	35	24	13	1	0	0	0	0	0	0
2120	2140	47	36	25	14	2	0	0	0	0	0	0
2140	2160	48	37	26	15	4	0	0	0	0	0	0
2160	2180	49	38	27	16	5	0	0	0	0	0	0
2180	2200	50	39	28	17	6	0	0	0	0	0	0
2200	2220	51	40	29	18	7	0	0	0	0	0	0
2220	2240	52	41	30	19	8	0	0	0	0	0	0
2240	2260	54	42	31	20	9	0	0	0	0	0	0
2260	2280	55	43	32	21	10	0	0	0	0	0	0
2280	2300	56	44	33	22	11	0	0	0	0	0	0
2300	2320	57	46	34	23	12	1	0	0	0	0	0
2320	2340	58	47	35	24	13	2	0	0	0	0	0
2340	2360	59	48	37	25	14	3	0	0	0	0	0
2360	2380	60	49	38	26	15	4	0	0	0	0	0
2380	2400	61	50	39	28	16	5	0	0	0	0	0
2400	2420	62	51	40	29	17	6	0	0	0	0	0
2420	2440	63	52	41	30	19	7	0	0	0	0	0

Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2440	2460	64	53	42	31	20	8	0	0	0	0	0
2460	2480	65	54	43	32	21	10	0	0	0	0	0
2480	2500	66	55	44	33	22	11	0	0	0	0	0
2500	2520	67	56	45	34	23	12	1	0	0	0	0
2520	2540	68	57	46	35	24	13	2	0	0	0	0
2540	2560	70	58	47	36	25	14	3	0	0	0	0
2560	2580	71	59	48	37	26	15	4	0	0	0	0
2580	2600	72	61	49	38	27	16	5	0	0	0	0
2600	2620	73	62	50	39	28	17	6	0	0	0	0
2620	2640	74	63	52	40	29	18	7	0	0	0	0
2640	2660	75	64	53	41	30	19	8	0	0	0	0
2660	2680	76	65	54	43	31	20	9	0	0	0	0
2680	2700	77	66	55	44	32	21	10	0	0	0	0
2700	2720	78	67	56	45	34	22	11	0	0	0	0
2720	2740	79	68	57	46	35	23	12	1	0	0	0
2740	2760	80	69	58	47	36	25	13	2	0	0	0
2760	2780	81	70	59	48	37	26	14	3	0	0	0
2780	2800	82	71	60	49	38	27	16	4	0	0	0
2800	2820	83	72	61	50	39	28	17	5	0	0	0
2820	2840	85	73	62	51	40	29	18	7	0	0	0
2840	2860	86	74	63	52	41	30	19	8	0	0	0
2860	2880	87	76	64	53	42	31	20	9	0	0	0
2880	2900	88	77	65	54	43	32	21	10	0	0	0
2900	2920	89	78	67	55	44	33	22	11	0	0	0
2920	2940	90	79	68	56	45	34	23	12	1	0	0
2940	2960	91	80	69	58	46	35	24	13	2	0	0
2960	2980	92	81	70	59	47	36	25	14	3	0	0
2980	3000	93	82	71	60	49	37	26	15	4	0	0
3000	3020	94	83	72	61	50	38	27	16	5	0	0
3020	3040	95	84	73	62	51	40	28	17	6	0	0
3040	3060	96	85	74	63	52	41	29	18	7	0	0
3060	3080	97	86	75	64	53	42	30	19	8	0	0
3080	3100	98	87	76	65	54	43	32	20	9	0	0
3100	3120	100	88	77	66	55	44	33	21	10	0	0
3120	3140	101	89	78	67	56	45	34	23	11	0	0
3140	3160	102	91	79	68	57	46	35	24	12	1	0
3160	3180	103	92	80	69	58	47	36	25	14	2	0
3180	3200	104	93	81	70	59	48	37	26	15	3	0
3200	3220	105	94	83	71	60	49	38	27	16	5	0
3220	3240	106	95	84	72	61	50	39	28	17	6	0
3240	3260	107	96	85	74	62	51	40	29	18	7	0
3260	3280	108	97	86	75	63	52	41	30	19	8	0
3280	3300	109	98	87	76	65	53	42	31	20	9	0
3300	3320	110	99	88	77	66	54	43	32	21	10	0
3320	3340	111	100	89	78	67	56	44	33	22	11	0
3340	3360	112	101	90	79	68	57	45	34	23	12	1
3360	3380	113	102	91	80	69	58	47	35	24	13	2
3380	3400	114	103	92	81	70	59	48	36	25	14	3
3400	3420	116	104	93	82	71	60	49	38	26	15	4
3420	3440	117	105	94	83	72	61	50	39	27	16	5
3440	3460	118	107	95	84	73	62	51	40	29	17	6
3460	3480	119	108	96	85	74	63	52	41	30	18	7
3480	3500	120	109	98	86	75	64	53	42	31	20	8
3500	3520	121	110	99	87	76	65	54	43	32	21	9
3520	3540	122	111	100	89	77	66	55	44	33	22	11
3540	3560	123	112	101	90	78	67	56	45	34	23	12
3560	3580	124	113	102	91	80	68	57	46	35	24	13
3580	3600	125	114	103	92	81	69	58	47	36	25	14
3600	3620	126	115	104	93	82	71	59	48	37	26	15
3620	3640	127	116	105	94	83	72	60	49	38	27	16

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 -										
3640	3660	128	117	106	95	84	73	62	50	39	28	17
3660	3680	129	118	107	96	85	74	63	51	40	29	18
3680	3700	131	119	108	97	86	75	64	53	41	30	19
3700	3720	132	120	109	98	87	76	65	54	42	31	20
3720	3740	133	122	110	99	88	77	66	55	44	32	21
3740	3760	134	123	111	100	89	78	67	56	45	33	22
3760	3780	135	124	113	101	90	79	68	57	46	35	23
3780	3800	136	125	114	102	91	80	69	58	47	36	24
3800	3820	137	126	115	104	92	81	70	59	48	37	26
3820	3840	138	127	116	105	93	82	71	60	49	38	27
3840	3860	139	128	117	106	95	83	72	61	50	39	28
3860	3880	140	129	118	107	96	84	73	62	51	40	29
3880	3900	141	130	119	108	97	86	74	63	52	41	30
3900	3920	142	131	120	109	98	87	75	64	53	42	31
3920	3940	143	132	121	110	99	88	77	65	54	43	32
3940	3960	144	133	122	111	100	89	78	66	55	44	33
3960	3980	146	134	123	112	101	90	79	67	56	45	34
3980	4000	147	135	124	113	102	91	80	69	57	46	35
4000	4020	148	137	125	114	103	92	81	70	58	47	36
4020	4040	149	138	126	115	104	93	82	71	60	48	37
4040	4060	150	139	128	116	105	94	83	72	61	49	38
4060	4080	151	140	129	117	106	95	84	73	62	51	39
4080	4100	152	141	130	119	107	96	85	74	63	52	40
4100	4120	153	142	131	120	108	97	86	75	64	53	42
4120	4140	154	143	132	121	109	98	87	76	65	54	43
4140	4160	155	144	133	122	111	99	88	77	66	55	44
4160	4180	156	145	134	123	112	100	89	78	67	56	45
4180	4200	157	146	135	124	113	102	90	79	68	57	46
4200	4220	158	147	136	125	114	103	91	80	69	58	47
4220	4240	159	148	137	126	115	104	93	81	70	59	48
4240	4260	161	149	138	127	116	105	94	82	71	60	49
4260	4280	162	150	139	128	117	106	95	84	72	61	50
4280	4300	163	151	140	129	118	107	96	85	73	62	51
4300	4320	164	153	141	130	119	108	97	86	75	63	52
4320	4340	165	154	142	131	120	109	98	87	76	64	53
4340	4360	166	155	144	132	121	110	99	88	77	66	54
4360	4380	167	156	145	133	122	111	100	89	78	67	55
4380	4400	168	157	146	135	123	112	101	90	79	68	57
4400	4420	169	158	147	136	124	113	102	91	80	69	58
4420	4440	170	159	148	137	126	114	103	92	81	70	59
4440	4460	171	160	149	138	127	115	104	93	82	71	60
4460	4480	172	161	150	139	128	117	105	94	83	72	61
4480	4500	173	162	151	140	129	118	106	95	84	73	62
4500	4520	174	163	152	141	130	119	108	96	85	74	63
4520	4540	175	164	153	142	131	120	109	97	86	75	64
4540	4560	177	165	154	143	132	121	110	99	87	76	65
4560	4580	178	166	155	144	133	122	111	100	88	77	66
4580	4600	179	168	156	145	134	123	112	101	90	78	67
4600	4620	180	169	157	146	135	124	113	102	91	79	68
4620	4640	181	170	159	147	136	125	114	103	92	81	69
4640	4660	182	171	160	148	137	126	115	104	93	82	70
4660	4680	183	172	161	150	138	127	116	105	94	83	72
4680	4700	184	173	162	151	139	128	117	106	95	84	73
4700	4720	185	174	163	152	141	129	118	107	96	85	74
4720	4740	186	175	164	153	142	130	119	108	97	86	75
4740	4760	187	176	165	154	143	132	120	109	98	87	76
4760	4780	188	177	166	155	144	133	121	110	99	88	77
4780	4800	189	178	167	156	145	134	123	111	100	89	78
4800	4820	190	179	168	157	146	135	124	112	101	90	79
4820	4840	192	180	169	158	147	136	125	114	102	91	80

Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
4840	4860	193	181	170	159	148	137	126	115	103	92	81
4860	4880	194	183	171	160	149	138	127	116	105	93	82
4880	4900	195	184	172	161	150	139	128	117	106	94	83
4900	4920	196	185	174	162	151	140	129	118	107	95	84
4920	4940	197	186	175	163	152	141	130	119	108	97	85
4940	4960	198	187	176	165	153	142	131	120	109	98	86
4960	4980	199	188	177	166	154	143	132	121	110	99	88
4980	5000	200	189	178	167	156	144	133	122	111	100	89
5000	5020	201	190	179	168	157	145	134	123	112	101	90
5020	5040	202	191	180	169	158	147	135	124	113	102	91
5040	5060	203	192	181	170	159	148	136	125	114	103	92
5060	5080	204	193	182	171	160	149	137	126	115	104	93
5080	5100	205	194	183	172	161	150	139	127	116	105	94
5100	5120	207	195	184	173	162	151	140	128	117	106	95
5120	5140	208	196	185	174	163	152	141	130	118	107	96
5140	5160	209	198	186	175	164	153	142	131	119	108	97
5160	5180	210	199	187	176	165	154	143	132	121	109	98
5180	5200	211	200	188	177	166	155	144	133	122	110	99
5200	5220	212	201	190	178	167	156	145	134	123	112	100
5220	5240	213	202	191	179	168	157	146	135	124	113	101
5240	5260	214	203	192	181	169	158	147	136	125	114	103
5260	5280	215	204	193	182	170	159	148	137	126	115	104
5280	5300	216	205	194	183	172	160	149	138	127	116	105
5300	5320	217	206	195	184	173	161	150	139	128	117	106
5320	5340	218	207	196	185	174	163	151	140	129	118	107
5340	5360	219	208	197	186	175	164	152	141	130	119	108
5360	5380	220	209	198	187	176	165	154	142	131	120	109
5380	5400	221	210	199	188	177	166	155	143	132	121	110
5400	5420	223	211	200	189	178	167	156	145	133	122	111
5420	5440	224	212	201	190	179	168	157	146	134	123	112
5440	5460	225	214	202	191	180	169	158	147	136	124	113
5460	5480	226	215	203	192	181	170	159	148	137	125	114
5480	5500	227	216	205	193	182	171	160	149	138	127	115
5500	5520	228	217	206	194	183	172	161	150	139	128	116
5520	5540	229	218	207	196	184	173	162	151	140	129	118
5540	5560	230	219	208	197	185	174	163	152	141	130	119
5560	5580	231	220	209	198	187	175	164	153	142	131	120
5580	5600	232	221	210	199	188	176	165	154	143	132	121
5600	5620	233	222	211	200	189	178	166	155	144	133	122
5620	5640	234	223	212	201	190	179	167	156	145	134	123
5640	5660	235	224	213	202	191	180	169	157	146	135	124
5660	5680	236	225	214	203	192	181	170	158	147	136	125
5680	5700	238	226	215	204	193	182	171	160	148	137	126
5700	5720	239	227	216	205	194	183	172	161	149	138	127
5720	5740	240	229	217	206	195	184	173	162	151	139	128
5740	5760	241	230	218	207	196	185	174	163	152	140	129
5760	5780	242	231	220	208	197	186	175	164	153	142	130
5780	5800	243	232	221	209	198	187	176	165	154	143	131
5800	5820	244	233	222	211	199	188	177	166	155	144	133
5820	5840	245	234	223	212	200	189	178	167	156	145	134
5840	5860	246	235	224	213	202	190	179	168	157	146	135
5860	5880	247	236	225	214	203	191	180	169	158	147	136
5880	5900	248	237	226	215	204	193	181	170	159	148	137
5900	5920	249	238	227	216	205	194	182	171	160	149	138
5920	5940	250	239	228	217	206	195	184	172	161	150	139
5940	5960	251	240	229	218	207	196	185	173	162	151	140
5960	5980	253	241	230	219	208	197	186	174	163	152	141
5980	6000	254	242	231	220	209	198	187	176	164	153	142
6000	6020	255	244	232	221	210	199	188	177	165	154	143
6020	6040	256	245	233	222	211	200	189	178	167	155	144

6040 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