

2022 Income Tax Withholding Tables and Instructions for Employers

New for 2022

- Session Law 2021-180 made several significant changes to North Carolina withholding tax law effective for tax years beginning January 1, 2022. Select highlights include:
 - Reduced personal income tax rate from 5.25% to 4.99%.
 - Increased North Carolina standard deduction amount for all individuals based on filing status.
 - Increased North Carolina child deduction amount by \$500.

When applicable, the changes are reflected in the tables and computations included in this booklet, and withholding allowance certificate forms published on the Department's website.

- Session Law 2021-180 exempts certain retirement benefits received by a retired member of the United States Armed Forces. For additional details, see "Exceptions to Withholding" beginning on page 5.
- Session Law 2021-180 changed the due date of Form NC-3 when a business is terminated. If a business is terminated, Form NC-3 is due on or before the last day of the month following the end of the calendar quarter in which the business closed. For additional details, see Section 23 beginning on page 14.
- Starting with 2021 Form NC-3 with the due date of January 31, 2022, the Department will begin assessing the \$200 penalty for failure to file Form NC-3 in the format prescribed by the Secretary. For purposes of Form NC-3, the format prescribed by the Secretary requires a taxpayer to file one Form NC-3, along with the required W-2 and 1099 statements, in an electronic format via the Department's eNC3 and Information Reporting Application. For additional details, see [Important Notice dated August 23, 2021](#).
- For ease of filing, beginning January 1, 2022, the Department will allow a payer to obtain a second North Carolina withholding identification number to report State income tax withheld from compensation paid to payees during the tax year. A payer who wishes to obtain a second withholding identification number must submit a completed business registration application, Form NC-BR, Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Other Taxes and Service Charge. For additional details, see "Withholding from Non-Wage Compensation" beginning on page 7 and [Important Notice dated August 23, 2021](#).

You can file your return and pay your tax online at
www.ncdor.gov.

Calendar of Employer's Duties

At The Time a New Employee is Hired

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

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

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

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

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

On February 16.....

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

Due Dates for:

Quarterly Filers.....

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

Monthly Filers.....

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

Semiweekly Filers.....

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

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

Table of Contents

Section	Page	Section	Page
1. General Information.....	3	15. Monthly Returns and Payments	12
2. Who Are Employers?.....	4	16. Semiweekly Payments	12
3. Withholding Identification Number.....	4	17. Paying Withholding Tax Electronically.....	12
4. Who Are Employees?	4	18. Electronic Funds Transfer (EFT)	12
5. Treatment of Residents and Nonresidents	4	19. Adjustments.....	13
6. Withholding from Pensions, Annuities, and Deferred Compensation	5	20. Federal Corrections.....	13
7. Withholding from Non-Wage Compensation	7	21. Payment of Tax.....	13
8. Payee's Taxpayer Identification Number	9	22. Wage and Tax Statements.....	14
9. Withholding from Wages	9	23. Annual Withholding Reconciliation	14
10. Payments Exempt From Withholding	9	24. Informational Return Penalties	15
11. Payroll Period	10	25. Reporting 1099 Information	15
12. Supplemental Wages	10	26. Records to be Kept.....	15
13. Employee's Withholding Allowance Certificates, Form NC-4, Form NC-4EZ, or Form NC-4 NRA.....	10	27. Methods of Computing North Carolina Income Tax Withholding	16
14. Quarterly Returns and Payments	12	28. Wage Bracket Tables.....	20

Instructions and Explanations

Section 1. General Information

North Carolina law requires withholding of income tax from:

(a) Salaries and Wages

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

(b) Non-Wage Compensation

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

(c) Other Payments

- (1) Pension payments paid to North Carolina residents if federal withholding is required on the payments, and
- (2) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 4.99 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 Other Taxes and Service Charge) with the Department of Revenue to obtain a North Carolina withholding identification number. For additional details, see Section 3 on page 4.

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

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

You can file and pay your withholding tax online. For additional details, see Sections 17 and 18. If you would like to file and pay your withholding tax by mail, you may call the Department and request a coupon booklet with the preaddressed forms which will be mailed to you. If 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 **Form NC-BN**, 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. On or before the last day of the month following the end of the calendar quarter in which you closed your business, electronically file **Form NC-3**, Annual Withholding Reconciliation,

with State's copies of the W-2 and 1099 statements and provide copies of the W-2 and 1099 statements to all employees and contractors.

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

Section 2. Who are Employers?

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

Section 3. Withholding Identification Number

Each new employer required to withhold North Carolina income tax must complete and file **Form NC-BR** with the Department of Revenue. (**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. **Important:** The mandatory four percent (4%) State income tax withholding requirement does not apply to direct rollovers, in which the payer transfers a distribution directly to another eligible retirement plan (including an IRA).

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 income tax withheld does not necessarily mean that the recipient is a resident of North Carolina.

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

- (1) A pension payment that is wages.
- (2) Any portion of a pension payment that meets both of the following conditions:
 - a. It is not a distribution or payment from an

individual retirement plan as defined in Section 7701 of the Code.

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

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

Notification Procedures for Pension Payers. A pension payer is required to provide each recipient with notice of the right not to have State withholding apply and of the right to revoke the election. The notice requirements for North Carolina purposes are the same as the federal notice requirements, which are provided in Section 3405(e)(10) of the Code. Section D of Federal Regulation 35.3405-1 contains sample notices that may be modified for State purposes to satisfy the notice and election requirements for periodic payments and nonperiodic distributions.

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

Reporting and Paying the Withheld Tax. A pension payer required to withhold State income tax from a pension payment but not already registered with the Department of Revenue for wage withholding must register by completing **Form NC-BR**. 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. After the payer's application is processed, the payer's North Carolina withholding identification number will be mailed to them. The payer will initially be classified as a quarterly filer. The filing frequency may change after the first year depending on the amount of tax withheld.

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

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

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

report the two types of withholding separately must file separate annual reconciliations for each type of withholding. Unless you terminate your business, the annual reconciliation for withholding from pensions is due on or before January 31.

Section 7. Withholding from Non-Wage Compensation

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

- (a) **Compensation.** Consideration a payer pays a payee.
- (b) **Individual Taxpayer Identification Number.** A taxpayer identification number issued by the Internal Revenue Service to an individual who is required to have a U.S. taxpayer identification number but who does not have, or is not eligible to obtain, a Social Security number (SSN) from the Social Security Administration.
- (c) **ITIN Contractor.** An ITIN holder who performs services in this State for compensation other than wages.
- (d) **ITIN Holder.** A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN), including applied for and expired numbers.
- (e) **Nonresident Contractor.** Either of the following:
- (1) A nonresident individual who performs in this State for compensation other than wages any personal services in connection with a performance, an entertainment, an athletic event, a speech, or the creation of a film, radio, or television program.
 - (2) A nonresident entity that provides for the performance in this State for compensation of any personal services in connection with a performance, an entertainment, an athletic event, a speech, or the creation of a film, radio, or television program.
- (f) **Nonresident Entity.** Any of the following:
- (1) A foreign limited liability company, defined using the same definition for the term "foreign LLC" in G.S. 57D-1-03, that has not obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57D of the General Statutes.
 - (2) A foreign limited partnership as defined in G.S. 59-102 or a general partnership formed under

the laws of any jurisdiction other than this State, unless the partnership maintains a permanent place of business in this State.

- (3) A foreign corporation, as defined in G.S. 55-1-40, that has not obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes.

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

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

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

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

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

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

Withholding from non-wage compensation paid to a nonresident contractor. The tax must be withheld from any nonresident individual and from any nonresident entity (C or S corporation, partnership, or limited

liability company) receiving personal services income in connection with a performance, an entertainment or athletic event, a speech or the creation of a film, radio, or television program. Tax is not required to be withheld from a corporation or limited liability company that has obtained a certificate of authority from the Secretary of State or from a partnership that has a permanent place of business in North Carolina. If a payer does not withhold from payments to an individual because the individual is a resident, the payer must obtain the individual's address and social security number. If a payer does not withhold from payments to a nonresident corporation or a nonresident limited liability company because the entity has obtained a certificate of authority from the Secretary of State, the payer must obtain from the entity its corporate identification number issued by the Secretary of State. If a payer does not withhold from a partnership because the partnership has a permanent place of business in this State, the payer must obtain the partnership's address and taxpayer identification number.

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

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

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

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

If you are required to withhold State income tax on wages to employees and on compensation to payees, you may choose to report the withholding

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

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

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

Annual Statements. If you withhold State income tax from a payee, you must give the payee **Form NC-1099M**, Compensation Paid to a Payee, showing the amount of compensation paid and the amount of State income tax withheld during the calendar year. To the extent that a payer is able to file Federal Form 1099-MISC or Federal Form 1099-NEC with the IRS and report the compensation paid to a payee on the federal forms, the payer may file these federal forms with the Department in lieu of Form NC-1099M. Form NC-1099M must be given to the payee by January 31 following the calendar year in which the compensation was paid. If the services are completed before the end of the calendar year, Form NC-1099M must be given to the payee within 30 days after the last payment of compensation to the payee.

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

paid to a payee, along with State income tax withheld from wages paid to an employee, must file one Form NC-3 that includes both types of withholding.

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

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

Section 8. Payee's Taxpayer Identification Number

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

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

Section 9. Withholding from Wages

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

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

they are required to withhold tax for federal purposes.

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

Section 10. Payments Exempt from Withholding

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

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

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

Military Spouses. The Military Spouses Residency Relief Act of 2009 amended the Servicemembers Civil Relief Act ("SCRA") to provide that a spouse shall neither lose nor acquire domicile or residence in a state when the spouse is present in the state solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile is the same for both the servicemember and spouse.

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

North Carolina. Withholding from wages paid to military spouses domiciled in North Carolina is still required.

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

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

Section 11. Payroll Period

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

Section 12. Supplemental Wages

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

- (a) Withhold a flat 5.09%, or
- (b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

Vacation pay is subject to withholding as if it were a regular wage payment. If vacation pay is paid in

addition to the regular wages, treat the vacation pay as supplemental wages. If vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

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

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

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

Each new employee must complete and sign a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or Form NC-4 NRA**. If an employee does not give you a completed Form NC-4, Form NC-4 EZ, or Form NC-4 NRA, you must withhold tax as if the employee is single with zero withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. **Important: A military spouse who claims exemption from withholding under the Military Spouses Residency Relief Act must submit a new Form NC-4 EZ each year. The military spouse must attach a copy of their spousal military identification card and a copy of the servicemember's most recent leave and earnings statement.** The military spouse must also submit a new NC-4 EZ immediately upon determining that the spouse no longer meets the requirements for the exemption. State and federal definitions of qualifying child, single person, married, head of household and surviving spouse are the same; however, the number of allowances to which an individual is entitled will differ. Federal Withholding Allowance Certificates are not acceptable.

You are not required to determine whether the total amount of allowances claimed is greater than the total amount to which the employee is entitled. However, you should immediately advise the Department if you believe that the amount of allowances claimed by an employee is greater than the amount to which such employee is entitled.

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

Form NC-4 NRA requires the nonresident alien employee to enter on Line 2 an additional amount of State 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 (\$12,750) divided by the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$55 ($\$12,750 \times 5.09\% \div 12$).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$13	\$25	\$28	\$55

The additional withholding results in overwithholding in two instances – (1) employees who earn less than \$12,750 per year, and (2) employees who are students or business apprentices and residents of India. To prevent overwithholding in the first instance, an employer should limit the additional withholding to the lesser of the amount reported by the employee on Line 2 or 5.09% of the wages for that period if the amount of wages for that period multiplied by the number of payroll periods during the year is \$12,750 or less. The following chart lists the wages per period that qualify for the 5.09% 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 5.09% of the amount of wages if wages do not exceed:
Weekly	\$245
Biweekly	\$490
Semimonthly	\$531
Monthly	\$1,062

Example: Employee is a nonresident alien and is paid on a monthly basis. Employee earns wages of \$500

in February 2022. Employee files a Form NC-4 NRA claiming zero allowances on Line 1 and additional withholding of \$55 on Line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$55. Using the modification, Employer will withhold \$26 ($\$500 \times 5.09\%$).

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

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

Submission of certain withholding allowance certificates. North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-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 2022, the weekly wage amount would be \$245 (standard deduction for single individual is \$12,750 divided by 52 = \$245). Retain the original certificate in your files.

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

Mail the certificate to:
**North Carolina Department of Revenue
 Customer Service
 PO Box 25000, Raleigh, North Carolina 27640-0001**

Penalty. If an employee 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 \$128.

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

Section 14. Quarterly Returns and Payments

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

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

Section 15. Monthly Returns and Payments

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

Section 16. Semiweekly Payments

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

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

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

Section 17. Paying Withholding Tax Electronically

You can file your North Carolina withholding return and pay the tax online. The Department of Revenue's **E-File system** offers the convenience of paying the tax 24 hours a day, 7 days a week. Payments can be made online by bank draft, MasterCard, or Visa. There is no fee for bank drafts, but there is a convenience fee for using MasterCard or Visa. The fee is \$2.00 for every \$100.00 increment of tax payment. Visit the Department's website at www.ncdor.gov and select eServices under the File & Pay tab.

Section 18. Electronic Funds Transfer (EFT)

If you remit an average of at least \$20,000 each month in North Carolina withholding taxes, you are required to pay by electronic funds transfer (EFT). The Department will notify you if you are required to make payments by electronic funds transfer. If you are not required to pay

electronically but you are interested in doing so, please contact the EFT Section (toll-free) at 1-877-308-9103. Local callers dial (919) 814-1501.

Section 19. Adjustments

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

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

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

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

Reporting guidance if you are a semiweekly filer, and you discover an error before preparing your Form NC-3. If you are a semiweekly filer and you discover an underpayment before filing your Form

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

Section 20. Federal Corrections

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

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

To report these federal corrections to the Department, you must file the applicable North Carolina **Form NC-5X**, Amended Withholding Return, **Form NC-5Q**, Quarterly Income Tax Withholding Return, or **Form NC-3X**, Amended Annual Withholding Reconciliation. For additional details about Form NC-5X and Form NC-5Q, see Section 19. For additional details about Form NC-3X, see Section 23.

Section 21. Payment of Tax

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

Penalties and Interest. The penalty for failure to timely file a withholding return is 5% of the tax due per month

(maximum 25%). A penalty for failure to withhold or pay the tax when due is also required at the applicable rate. From January 1, 2022, through June 30, 2022, the applicable rate is 10% of the tax due, regardless of how late the tax is paid. Beginning July 1, 2022, the applicable rate is 2% of the tax due per month (maximum 10%).

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

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

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

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

Section 22. Wage and Tax Statements

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

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

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

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

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

Section 23. Annual Withholding Reconciliation

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

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

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

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

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

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

Section 24. Informational Return Penalties

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

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

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

Section 25. Reporting 1099 Information

A payer must provide a payee a statement showing the total compensation paid and the amount withheld during the calendar year. The payer must give **Form NC-1099M**, Compensation Paid to a Payee, to the payee on or before January 31 following the calendar year in

which the compensation was paid, or if the services are completed before the end of the calendar year, within 30 days after the last payment of compensation to the payee. **Federal Form 1099-MISC** or **Federal Form 1099-NEC** can be provided in lieu of **Form NC-1099M** as long as it shows the North Carolina income tax withheld. Also give each recipient of pension payments a copy of **Federal Form 1099-R** by January 31.

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

Payment Settlement Entities. North Carolina law requires a "payment settlement entity" to submit a duplicate of all information filed with the Internal Revenue Service pursuant to 6050W of the Internal Revenue Code (i.e. the Form 1099-K, "Payment Card and Third Party Network Transactions" information return) with the Department. A payment settlement entity has the same meaning as in Section 6050W of the Internal Revenue Code. The statute also requires the entity to submit the 1099K information return to the Secretary in an electronic format. This information return must be filed with the Department on or before March 31 for the preceding calendar year. Any 1099 information return not timely filed with the Secretary or in the format prescribed by the Secretary is subject to the informational return penalties listed in Section 24. See the Department's website, www.ncdor.gov/file-pay/guidance-information-reporting, for details and instructions on filing your 1099K information return to the Secretary.

Section 26. Records to be Kept

You should retain the names, addresses, and social

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

Section 27. Methods of Computing North Carolina Income Tax Withholding

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

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

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

Weekly Payroll Period

Single Person, Married Person, or Surviving Spouse

1. Enter weekly wages _____
2. Weekly portion of standard deduction \$245.19 _____
3. Multiply the number of allowances by \$48.08 _____
4. Add Line 2 and Line 3 _____
5. Net weekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0509 _____

Weekly Payroll Period

Head of Household

1. Enter weekly wages _____
2. Weekly portion of standard deduction \$367.79 _____
3. Multiply the number of allowances by \$48.08 _____
4. Add Line 2 and Line 3 _____
5. Net weekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0509 _____

Biweekly Payroll Period

Single Person, Married Person, or Surviving Spouse

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$490.38 _____
3. Multiply the number of allowances by \$96.15 _____
4. Add Line 2 and Line 3 _____
5. Net biweekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0509 _____

Biweekly Payroll Period

Head of Household

1. Enter biweekly wages _____
2. Biweekly portion of standard deduction \$735.58 _____
3. Multiply the number of allowances by \$96.15 _____
4. Add Line 2 and Line 3 _____
5. Net biweekly wages. Subtract Line 4 from Line 1 _____
6. Tax to be withheld. Multiply Line 5 by .0509 _____

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	\$531.25	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Lines 2 and 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0509		_____

Semimonthly Payroll Period		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$796.88	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add Line 2 and Line 3		_____
5. Net semimonthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0509		_____

Monthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,062.50	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0509		_____

Monthly Payroll Period		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,593.75	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add Line 2 and Line 3		_____
5. Net monthly wages. Subtract Line 4 from Line 1		_____
6. Tax to be withheld. Multiply Line 5 by .0509		_____

Example:

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

1. Enter weekly wages		\$450.00
2. Weekly portion of standard deduction	\$245.19	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add Line 2 and Line 3		\$341.35
5. Net weekly wages. Subtract Line 4 from Line 1		\$108.65
6. Tax to be withheld each payroll period. Multiply Line 5 by .0509		\$6.00

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

Single Person, Married Person, or Surviving Spouse

1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply Line 1 by Line 2		_____
4. Standard deduction	\$12,750.00	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add Line 4 and Line 5		_____
7. Net annualized wages. Subtract Line 6 from Line 3		_____
8. Annualized tax. Multiply Line 7 by .0509		_____
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	\$19,125.00	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add Line 4 and Line 5		_____
7. Net annualized wages. Subtract Line 6 from Line 3		_____
8. Annualized tax. Multiply Line 7 by .0509		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		_____

Example:

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

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		<u>52</u>
3. Annualized wages. Multiply Line 1 by Line 2		<u>\$23,400.00</u>
4. Standard deduction	<u>\$12,750.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add Line 4 and Line 5		<u>\$17,750.00</u>
7. Net annualized wages. Subtract Line 6 from Line 3		<u>\$5,650.00</u>
8. Annualized tax. Multiply Line 7 by .0509		<u>\$287.59</u>
9. Enter the number of payroll periods from Line 2		<u>52</u>
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9		<u>\$6.00</u>

28. Wage Bracket Tables

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

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

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

Withholding Allowance Chart

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

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	250	0	0	0	0	0	0	0	0	0	0	0
250	265	1	0	0	0	0	0	0	0	0	0	0
265	280	1	0	0	0	0	0	0	0	0	0	0
280	295	2	0	0	0	0	0	0	0	0	0	0
295	310	3	0	0	0	0	0	0	0	0	0	0
310	325	4	1	0	0	0	0	0	0	0	0	0
325	340	4	2	0	0	0	0	0	0	0	0	0
340	355	5	3	0	0	0	0	0	0	0	0	0
355	370	6	4	1	0	0	0	0	0	0	0	0
370	385	7	4	2	0	0	0	0	0	0	0	0
385	400	7	5	3	0	0	0	0	0	0	0	0
400	415	8	6	3	1	0	0	0	0	0	0	0
415	430	9	7	4	2	0	0	0	0	0	0	0
430	445	10	7	5	2	0	0	0	0	0	0	0
445	460	11	8	6	3	1	0	0	0	0	0	0
460	475	11	9	6	4	2	0	0	0	0	0	0
475	490	12	10	7	5	2	0	0	0	0	0	0
490	505	13	10	8	6	3	1	0	0	0	0	0
505	520	14	11	9	6	4	1	0	0	0	0	0
520	535	14	12	9	7	5	2	0	0	0	0	0
535	550	15	13	10	8	5	3	0	0	0	0	0
550	565	16	13	11	9	6	4	1	0	0	0	0
565	580	17	14	12	9	7	4	2	0	0	0	0
580	595	17	15	13	10	8	5	3	0	0	0	0
595	610	18	16	13	11	8	6	4	1	0	0	0
610	625	19	17	14	12	9	7	4	2	0	0	0
625	640	20	17	15	12	10	7	5	3	0	0	0
640	655	20	18	16	13	11	8	6	3	1	0	0
655	670	21	19	16	14	11	9	7	4	2	0	0
670	685	22	20	17	15	12	10	7	5	2	0	0
685	700	23	20	18	15	13	11	8	6	3	1	0
700	715	24	21	19	16	14	11	9	6	4	2	0
715	730	24	22	19	17	15	12	10	7	5	2	0
730	745	25	23	20	18	15	13	10	8	5	3	1
745	760	26	23	21	18	16	14	11	9	6	4	1
760	775	27	24	22	19	17	14	12	9	7	5	2
775	790	27	25	22	20	18	15	13	10	8	5	3
790	805	28	26	23	21	18	16	13	11	9	6	4
805	820	29	26	24	22	19	17	14	12	9	7	4
820	835	30	27	25	22	20	17	15	13	10	8	5
835	855	31	28	26	23	21	18	16	13	11	9	6
855	875	32	29	27	24	22	19	17	14	12	10	7
875	895	33	30	28	25	23	20	18	15	13	11	8
895	915	34	31	29	26	24	21	19	16	14	12	9
915	935	35	32	30	27	25	22	20	17	15	13	10
935	955	36	33	31	28	26	23	21	18	16	14	11
955	975	37	34	32	29	27	24	22	20	17	15	12
975	995	38	35	33	30	28	25	23	21	18	16	13
995	1015	39	36	34	31	29	26	24	22	19	17	14
1015	1035	40	37	35	32	30	27	25	23	20	18	15
1035	1055	41	38	36	33	31	28	26	24	21	19	16
1055	1075	42	39	37	34	32	29	27	25	22	20	17
1075	1095	43	40	38	35	33	31	28	26	23	21	18
1095	1115	44	41	39	36	34	32	29	27	24	22	19
1115	1135	45	42	40	37	35	33	30	28	25	23	20
1135	1155	46	43	41	38	36	34	31	29	26	24	21
1155	1175	47	44	42	39	37	35	32	30	27	25	22
1175	1195	48	45	43	40	38	36	33	31	28	26	23
1195	1215	49	46	44	42	39	37	34	32	29	27	24
1215	1235	50	47	45	43	40	38	35	33	30	28	25

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1235	1255	51	48	46	44	41	39	36	34	31	29	26
1255	1275	52	49	47	45	42	40	37	35	32	30	27
1275	1295	53	50	48	46	43	41	38	36	33	31	28
1295	1315	54	51	49	47	44	42	39	37	34	32	29
1315	1335	55	53	50	48	45	43	40	38	35	33	30
1335	1355	56	54	51	49	46	44	41	39	36	34	32
1355	1375	57	55	52	50	47	45	42	40	37	35	33
1375	1395	58	56	53	51	48	46	43	41	38	36	34
1395	1415	59	57	54	52	49	47	44	42	39	37	35
1415	1435	60	58	55	53	50	48	45	43	40	38	36
1435	1455	61	59	56	54	51	49	46	44	41	39	37
1455	1475	62	60	57	55	52	50	47	45	43	40	38
1475	1495	63	61	58	56	53	51	48	46	44	41	39
1495	1515	64	62	59	57	54	52	49	47	45	42	40
1515	1535	65	63	60	58	55	53	50	48	46	43	41
1535	1555	66	64	61	59	56	54	51	49	47	44	42
1555	1575	67	65	62	60	57	55	52	50	48	45	43
1575	1595	68	66	63	61	58	56	54	51	49	46	44
1595	1615	69	67	64	62	59	57	55	52	50	47	45
1615	1635	70	68	65	63	60	58	56	53	51	48	46
1635	1655	71	69	66	64	61	59	57	54	52	49	47
1655	1675	72	70	67	65	62	60	58	55	53	50	48
1675	1695	73	71	68	66	63	61	59	56	54	51	49
1695	1715	74	72	69	67	65	62	60	57	55	52	50
1715	1735	75	73	70	68	66	63	61	58	56	53	51
1735	1755	76	74	71	69	67	64	62	59	57	54	52
1755	1775	77	75	72	70	68	65	63	60	58	55	53
1775	1795	78	76	73	71	69	66	64	61	59	56	54
1795	1815	79	77	74	72	70	67	65	62	60	57	55
1815	1835	80	78	76	73	71	68	66	63	61	58	56
1835	1855	81	79	77	74	72	69	67	64	62	59	57
1855	1875	82	80	78	75	73	70	68	65	63	60	58
1875	1895	83	81	79	76	74	71	69	66	64	61	59
1895	1915	84	82	80	77	75	72	70	67	65	62	60
1915	1935	86	83	81	78	76	73	71	68	66	63	61
1935	1955	87	84	82	79	77	74	72	69	67	64	62
1955	1975	88	85	83	80	78	75	73	70	68	66	63
1975	1995	89	86	84	81	79	76	74	71	69	67	64
1995	2015	90	87	85	82	80	77	75	72	70	68	65
2015	2035	91	88	86	83	81	78	76	73	71	69	66
2035	2055	92	89	87	84	82	79	77	74	72	70	67
2055	2075	93	90	88	85	83	80	78	75	73	71	68
2075	2095	94	91	89	86	84	81	79	77	74	72	69
2095	2115	95	92	90	87	85	82	80	78	75	73	70
2115	2135	96	93	91	88	86	83	81	79	76	74	71
2135	2155	97	94	92	89	87	84	82	80	77	75	72
2155	2175	98	95	93	90	88	85	83	81	78	76	73
2175	2195	99	96	94	91	89	87	84	82	79	77	74
2195	2215	100	97	95	92	90	88	85	83	80	78	75
2215	2235	101	98	96	93	91	89	86	84	81	79	76
2235	2255	102	99	97	94	92	90	87	85	82	80	77
2255	2275	103	100	98	95	93	91	88	86	83	81	78
2275	2295	104	101	99	96	94	92	89	87	84	82	79
2295	2315	105	102	100	98	95	93	90	88	85	83	80
2315	2335	106	103	101	99	96	94	91	89	86	84	81
2335	2355	107	104	102	100	97	95	92	90	87	85	82
2355	2375	108	105	103	101	98	96	93	91	88	86	83
2375	2395	109	106	104	102	99	97	94	92	89	87	84
2395	2415	110	107	105	103	100	98	95	93	90	88	85
2415	2435	111	109	106	104	101	99	96	94	91	89	86

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

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	495	0	0	0	0	0	0	0	0	0	0	0
495	510	1	0	0	0	0	0	0	0	0	0	0
510	525	1	0	0	0	0	0	0	0	0	0	0
525	540	2	0	0	0	0	0	0	0	0	0	0
540	555	3	0	0	0	0	0	0	0	0	0	0
555	570	4	0	0	0	0	0	0	0	0	0	0
570	585	4	0	0	0	0	0	0	0	0	0	0
585	600	5	0	0	0	0	0	0	0	0	0	0
600	615	6	1	0	0	0	0	0	0	0	0	0
615	630	7	2	0	0	0	0	0	0	0	0	0
630	645	7	3	0	0	0	0	0	0	0	0	0
645	660	8	3	0	0	0	0	0	0	0	0	0
660	675	9	4	0	0	0	0	0	0	0	0	0
675	690	10	5	0	0	0	0	0	0	0	0	0
690	705	11	6	1	0	0	0	0	0	0	0	0
705	720	11	6	2	0	0	0	0	0	0	0	0
720	735	12	7	2	0	0	0	0	0	0	0	0
735	750	13	8	3	0	0	0	0	0	0	0	0
750	765	14	9	4	0	0	0	0	0	0	0	0
765	780	14	9	5	0	0	0	0	0	0	0	0
780	795	15	10	5	0	0	0	0	0	0	0	0
795	810	16	11	6	1	0	0	0	0	0	0	0
810	825	17	12	7	2	0	0	0	0	0	0	0
825	840	17	13	8	3	0	0	0	0	0	0	0
840	855	18	13	8	3	0	0	0	0	0	0	0
855	870	19	14	9	4	0	0	0	0	0	0	0
870	885	20	15	10	5	0	0	0	0	0	0	0
885	900	20	16	11	6	1	0	0	0	0	0	0
900	915	21	16	11	7	2	0	0	0	0	0	0
915	930	22	17	12	7	2	0	0	0	0	0	0
930	945	23	18	13	8	3	0	0	0	0	0	0
945	960	24	19	14	9	4	0	0	0	0	0	0
960	975	24	19	14	10	5	0	0	0	0	0	0
975	990	25	20	15	10	5	1	0	0	0	0	0
990	1005	26	21	16	11	6	1	0	0	0	0	0
1005	1020	27	22	17	12	7	2	0	0	0	0	0
1020	1035	27	22	18	13	8	3	0	0	0	0	0
1035	1050	28	23	18	13	9	4	0	0	0	0	0
1050	1065	29	24	19	14	9	4	0	0	0	0	0
1065	1080	30	25	20	15	10	5	0	0	0	0	0
1080	1095	30	25	21	16	11	6	1	0	0	0	0
1095	1110	31	26	21	16	12	7	2	0	0	0	0
1110	1125	32	27	22	17	12	7	3	0	0	0	0
1125	1140	33	28	23	18	13	8	3	0	0	0	0
1140	1155	33	29	24	19	14	9	4	0	0	0	0
1155	1170	34	29	24	20	15	10	5	0	0	0	0
1170	1185	35	30	25	20	15	11	6	1	0	0	0
1185	1200	36	31	26	21	16	11	6	1	0	0	0
1200	1215	37	32	27	22	17	12	7	2	0	0	0
1215	1230	37	32	27	23	18	13	8	3	0	0	0
1230	1245	38	33	28	23	18	14	9	4	0	0	0
1245	1260	39	34	29	24	19	14	9	5	0	0	0
1260	1275	40	35	30	25	20	15	10	5	0	0	0
1275	1290	40	35	31	26	21	16	11	6	1	0	0
1290	1305	41	36	31	26	22	17	12	7	2	0	0
1305	1320	42	37	32	27	22	17	12	8	3	0	0
1320	1335	43	38	33	28	23	18	13	8	3	0	0
1335	1350	43	38	34	29	24	19	14	9	4	0	0
1350	1365	44	39	34	29	25	20	15	10	5	0	0
1365	1380	45	40	35	30	25	20	16	11	6	1	0

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1380	1395	46	41	36	31	26	21	16	11	7	2	0
1395	1410	46	42	37	32	27	22	17	12	7	2	0
1410	1425	47	42	37	33	28	23	18	13	8	3	0
1425	1440	48	43	38	33	28	23	19	14	9	4	0
1440	1455	49	44	39	34	29	24	19	14	10	5	0
1455	1470	49	45	40	35	30	25	20	15	10	5	1
1470	1485	50	45	40	36	31	26	21	16	11	6	1
1485	1500	51	46	41	36	31	27	22	17	12	7	2
1500	1515	52	47	42	37	32	27	22	18	13	8	3
1515	1530	53	48	43	38	33	28	23	18	13	8	4
1530	1545	53	48	44	39	34	29	24	19	14	9	4
1545	1560	54	49	44	39	34	30	25	20	15	10	5
1560	1575	55	50	45	40	35	30	25	21	16	11	6
1575	1590	56	51	46	41	36	31	26	21	16	12	7
1590	1605	56	51	47	42	37	32	27	22	17	12	7
1605	1620	57	52	47	42	38	33	28	23	18	13	8
1620	1635	58	53	48	43	38	33	29	24	19	14	9
1635	1650	59	54	49	44	39	34	29	24	19	15	10
1650	1665	59	55	50	45	40	35	30	25	20	15	10
1665	1680	60	55	50	45	41	36	31	26	21	16	11
1680	1695	61	56	51	46	41	36	32	27	22	17	12
1695	1710	62	57	52	47	42	37	32	27	23	18	13
1710	1725	62	58	53	48	43	38	33	28	23	18	14
1725	1740	63	58	53	49	44	39	34	29	24	19	14
1740	1755	64	59	54	49	44	40	35	30	25	20	15
1755	1770	65	60	55	50	45	40	35	30	26	21	16
1770	1785	66	61	56	51	46	41	36	31	26	21	17
1785	1800	66	61	56	52	47	42	37	32	27	22	17
1800	1815	67	62	57	52	47	43	38	33	28	23	18
1815	1830	68	63	58	53	48	43	38	34	29	24	19
1830	1845	69	64	59	54	49	44	39	34	29	25	20
1845	1860	69	64	60	55	50	45	40	35	30	25	20
1860	1875	70	65	60	55	51	46	41	36	31	26	21
1875	1890	71	66	61	56	51	46	41	37	32	27	22
1890	1905	72	67	62	57	52	47	42	37	32	28	23
1905	1920	72	67	63	58	53	48	43	38	33	28	23
1920	1935	73	68	63	58	54	49	44	39	34	29	24
1935	1950	74	69	64	59	54	49	45	40	35	30	25
1950	1965	75	70	65	60	55	50	45	40	36	31	26
1965	1980	75	71	66	61	56	51	46	41	36	31	26
1980	1995	76	71	66	62	57	52	47	42	37	32	27
1995	2010	77	72	67	62	57	52	48	43	38	33	28
2010	2025	78	73	68	63	58	53	48	43	39	34	29
2025	2040	78	74	69	64	59	54	49	44	39	34	30
2040	2055	79	74	69	65	60	55	50	45	40	35	30
2055	2070	80	75	70	65	60	56	51	46	41	36	31
2070	2085	81	76	71	66	61	56	51	47	42	37	32
2085	2100	82	77	72	67	62	57	52	47	42	37	33
2100	2115	82	77	73	68	63	58	53	48	43	38	33
2115	2130	83	78	73	68	63	59	54	49	44	39	34
2130	2145	84	79	74	69	64	59	54	50	45	40	35
2145	2160	85	80	75	70	65	60	55	50	45	41	36
2160	2175	85	80	76	71	66	61	56	51	46	41	36
2175	2190	86	81	76	71	67	62	57	52	47	42	37
2190	2205	87	82	77	72	67	62	58	53	48	43	38
2205	2220	88	83	78	73	68	63	58	53	49	44	39
2220	2235	88	84	79	74	69	64	59	54	49	44	39
2235	2250	89	84	79	74	70	65	60	55	50	45	40
2250	2265	90	85	80	75	70	65	61	56	51	46	41
2265	2280	91	86	81	76	71	66	61	56	52	47	42

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
2280	2295	91	87	82	77	72	67	62	57	52	47	43
2295	2310	92	87	82	78	73	68	63	58	53	48	43
2310	2325	93	88	83	78	73	69	64	59	54	49	44
2325	2340	94	89	84	79	74	69	64	60	55	50	45
2340	2355	95	90	85	80	75	70	65	60	55	50	46
2355	2370	95	90	86	81	76	71	66	61	56	51	46
2370	2385	96	91	86	81	76	72	67	62	57	52	47
2385	2400	97	92	87	82	77	72	67	63	58	53	48
2400	2415	98	93	88	83	78	73	68	63	58	54	49
2415	2430	98	93	89	84	79	74	69	64	59	54	49
2430	2445	99	94	89	84	80	75	70	65	60	55	50
2445	2460	100	95	90	85	80	75	71	66	61	56	51
2460	2475	101	96	91	86	81	76	71	66	61	57	52
2475	2490	101	97	92	87	82	77	72	67	62	57	52
2490	2505	102	97	92	87	83	78	73	68	63	58	53
2505	2520	103	98	93	88	83	78	74	69	64	59	54
2520	2535	104	99	94	89	84	79	74	69	65	60	55
2535	2550	104	100	95	90	85	80	75	70	65	60	56
2550	2565	105	100	95	91	86	81	76	71	66	61	56
2565	2580	106	101	96	91	86	82	77	72	67	62	57
2580	2595	107	102	97	92	87	82	77	72	68	63	58
2595	2610	108	103	98	93	88	83	78	73	68	63	59
2610	2625	108	103	98	94	89	84	79	74	69	64	59
2625	2640	109	104	99	94	89	85	80	75	70	65	60
2640	2655	110	105	100	95	90	85	80	76	71	66	61
2655	2670	111	106	101	96	91	86	81	76	71	67	62
2670	2685	111	106	102	97	92	87	82	77	72	67	62
2685	2700	112	107	102	97	93	88	83	78	73	68	63
2700	2715	113	108	103	98	93	88	83	79	74	69	64
2715	2730	114	109	104	99	94	89	84	79	74	70	65
2730	2745	114	109	105	100	95	90	85	80	75	70	65
2745	2760	115	110	105	100	96	91	86	81	76	71	66
2760	2775	116	111	106	101	96	91	87	82	77	72	67
2775	2790	117	112	107	102	97	92	87	82	78	73	68
2790	2805	117	113	108	103	98	93	88	83	78	73	68
2805	2820	118	113	108	104	99	94	89	84	79	74	69
2820	2835	119	114	109	104	99	94	90	85	80	75	70
2835	2850	120	115	110	105	100	95	90	85	81	76	71
2850	2865	120	116	111	106	101	96	91	86	81	76	72
2865	2880	121	116	111	107	102	97	92	87	82	77	72
2880	2895	122	117	112	107	102	98	93	88	83	78	73
2895	2910	123	118	113	108	103	98	93	89	84	79	74
2910	2925	124	119	114	109	104	99	94	89	84	79	75
2925	2940	124	119	115	110	105	100	95	90	85	80	75
2940	2955	125	120	115	110	105	101	96	91	86	81	76
2955	2970	126	121	116	111	106	101	96	92	87	82	77
2970	2985	127	122	117	112	107	102	97	92	87	83	78
2985	3000	127	122	118	113	108	103	98	93	88	83	78
3000	3015	128	123	118	113	109	104	99	94	89	84	79
3015	3030	129	124	119	114	109	104	100	95	90	85	80
3030	3045	130	125	120	115	110	105	100	95	90	86	81
3045	3060	130	126	121	116	111	106	101	96	91	86	81
3060	3075	131	126	121	116	112	107	102	97	92	87	82
3075	3090	132	127	122	117	112	107	103	98	93	88	83
3090	3105	133	128	123	118	113	108	103	98	94	89	84
3105	3120	133	129	124	119	114	109	104	99	94	89	85
3120	3135	134	129	124	120	115	110	105	100	95	90	85
3135	3150	135	130	125	120	115	111	106	101	96	91	86
3150	3165	136	131	126	121	116	111	106	101	97	92	87
3165	3180	137	132	127	122	117	112	107	102	97	92	88

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3180	3195	137	132	127	123	118	113	108	103	98	93	88
3195	3210	138	133	128	123	118	114	109	104	99	94	89
3210	3225	139	134	129	124	119	114	109	105	100	95	90
3225	3240	140	135	130	125	120	115	110	105	100	96	91
3240	3255	140	135	131	126	121	116	111	106	101	96	91
3255	3270	141	136	131	126	122	117	112	107	102	97	92
3270	3285	142	137	132	127	122	117	112	108	103	98	93
3285	3300	143	138	133	128	123	118	113	108	103	99	94
3300	3315	143	138	134	129	124	119	114	109	104	99	94
3315	3330	144	139	134	129	125	120	115	110	105	100	95
3330	3345	145	140	135	130	125	120	116	111	106	101	96
3345	3360	146	141	136	131	126	121	116	111	107	102	97
3360	3375	146	142	137	132	127	122	117	112	107	102	98
3375	3390	147	142	137	133	128	123	118	113	108	103	98
3390	3405	148	143	138	133	128	124	119	114	109	104	99
3405	3420	149	144	139	134	129	124	119	114	110	105	100
3420	3435	149	145	140	135	130	125	120	115	110	105	101
3435	3450	150	145	140	136	131	126	121	116	111	106	101
3450	3465	151	146	141	136	131	127	122	117	112	107	102
3465	3480	152	147	142	137	132	127	122	118	113	108	103
3480	3495	153	148	143	138	133	128	123	118	113	109	104
3495	3510	153	148	144	139	134	129	124	119	114	109	104
3510	3525	154	149	144	139	135	130	125	120	115	110	105
3525	3540	155	150	145	140	135	130	125	121	116	111	106
3540	3555	156	151	146	141	136	131	126	121	116	112	107
3555	3570	156	151	147	142	137	132	127	122	117	112	107
3570	3585	157	152	147	142	138	133	128	123	118	113	108
3585	3600	158	153	148	143	138	133	129	124	119	114	109
3600	3615	159	154	149	144	139	134	129	124	120	115	110
3615	3630	159	155	150	145	140	135	130	125	120	115	110
3630	3645	160	155	150	146	141	136	131	126	121	116	111
3645	3660	161	156	151	146	141	136	132	127	122	117	112
3660	3675	162	157	152	147	142	137	132	127	123	118	113
3675	3690	162	158	153	148	143	138	133	128	123	118	114
3690	3705	163	158	153	149	144	139	134	129	124	119	114
3705	3720	164	159	154	149	144	140	135	130	125	120	115
3720	3735	165	160	155	150	145	140	135	131	126	121	116
3735	3750	166	161	156	151	146	141	136	131	126	121	117
3750	3765	166	161	157	152	147	142	137	132	127	122	117
3765	3780	167	162	157	152	147	143	138	133	128	123	118
3780	3795	168	163	158	153	148	143	138	134	129	124	119
3795	3810	169	164	159	154	149	144	139	134	129	125	120
3810	3825	169	164	160	155	150	145	140	135	130	125	120
3825	3840	170	165	160	155	151	146	141	136	131	126	121
3840	3855	171	166	161	156	151	146	142	137	132	127	122
3855	3870	172	167	162	157	152	147	142	137	132	128	123
3870	3885	172	168	163	158	153	148	143	138	133	128	123
3885	3900	173	168	163	158	154	149	144	139	134	129	124
3900	3915	174	169	164	159	154	149	145	140	135	130	125
3915	3930	175	170	165	160	155	150	145	140	136	131	126
3930	3945	175	171	166	161	156	151	146	141	136	131	127
3945	3960	176	171	166	162	157	152	147	142	137	132	127
3960	3975	177	172	167	162	157	153	148	143	138	133	128
3975	3990	178	173	168	163	158	153	148	143	139	134	129
3990	4005	179	174	169	164	159	154	149	144	139	134	130
4005	4020	179	174	169	165	160	155	150	145	140	135	130
4020	4035	180	175	170	165	160	156	151	146	141	136	131
4035	4050	181	176	171	166	161	156	151	147	142	137	132
4050	4065	182	177	172	167	162	157	152	147	142	138	133
4065	4080	182	177	173	168	163	158	153	148	143	138	133

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4080	4095	183	178	173	168	164	159	154	149	144	139	134
4095	4110	184	179	174	169	164	159	154	150	145	140	135
4110	4125	185	180	175	170	165	160	155	150	145	141	136
4125	4140	185	180	176	171	166	161	156	151	146	141	136
4140	4155	186	181	176	171	167	162	157	152	147	142	137
4155	4170	187	182	177	172	167	162	158	153	148	143	138
4170	4185	188	183	178	173	168	163	158	153	149	144	139
4185	4200	188	184	179	174	169	164	159	154	149	144	139
4200	4215	189	184	179	175	170	165	160	155	150	145	140
4215	4230	190	185	180	175	170	165	161	156	151	146	141
4230	4245	191	186	181	176	171	166	161	156	152	147	142
4245	4260	191	187	182	177	172	167	162	157	152	147	143
4260	4275	192	187	182	178	173	168	163	158	153	148	143
4275	4290	193	188	183	178	173	169	164	159	154	149	144
4290	4305	194	189	184	179	174	169	164	160	155	150	145
4305	4320	195	190	185	180	175	170	165	160	155	150	146
4320	4335	195	190	186	181	176	171	166	161	156	151	146
4335	4350	196	191	186	181	176	172	167	162	157	152	147
4350	4365	197	192	187	182	177	172	167	163	158	153	148
4365	4380	198	193	188	183	178	173	168	163	158	154	149
4380	4395	198	193	189	184	179	174	169	164	159	154	149
4395	4410	199	194	189	184	180	175	170	165	160	155	150
4410	4425	200	195	190	185	180	175	171	166	161	156	151
4425	4440	201	196	191	186	181	176	171	166	161	157	152
4440	4455	201	197	192	187	182	177	172	167	162	157	152
4455	4470	202	197	192	187	183	178	173	168	163	158	153
4470	4485	203	198	193	188	183	178	174	169	164	159	154
4485	4500	204	199	194	189	184	179	174	169	165	160	155
4500	4515	204	200	195	190	185	180	175	170	165	160	156
4515	4530	205	200	195	191	186	181	176	171	166	161	156
4530	4545	206	201	196	191	186	182	177	172	167	162	157
4545	4560	207	202	197	192	187	182	177	173	168	163	158
4560	4575	208	203	198	193	188	183	178	173	168	163	159
4575	4590	208	203	199	194	189	184	179	174	169	164	159
4590	4605	209	204	199	194	189	185	180	175	170	165	160
4605	4620	210	205	200	195	190	185	180	176	171	166	161
4620	4635	211	206	201	196	191	186	181	176	171	167	162
4635	4650	211	206	202	197	192	187	182	177	172	167	162
4650	4665	212	207	202	197	193	188	183	178	173	168	163
4665	4680	213	208	203	198	193	188	184	179	174	169	164
4680	4695	214	209	204	199	194	189	184	179	174	170	165
4695	4710	214	210	205	200	195	190	185	180	175	170	165
4710	4725	215	210	205	200	196	191	186	181	176	171	166
4725	4740	216	211	206	201	196	191	187	182	177	172	167
4740	4755	217	212	207	202	197	192	187	182	178	173	168
4755	4770	217	213	208	203	198	193	188	183	178	173	169
4770	4785	218	213	208	204	199	194	189	184	179	174	169
4785	4800	219	214	209	204	199	195	190	185	180	175	170
4800	4815	220	215	210	205	200	195	190	185	181	176	171
4815	4830	221	216	211	206	201	196	191	186	181	176	172
4830	4845	221	216	211	207	202	197	192	187	182	177	172
4845	4860	222	217	212	207	202	198	193	188	183	178	173
4860	4875	223	218	213	208	203	198	193	189	184	179	174
4875	4890	224	219	214	209	204	199	194	189	184	180	175
4890	4905	224	219	215	210	205	200	195	190	185	180	175
4905	4920	225	220	215	210	206	201	196	191	186	181	176
4920	4935	226	221	216	211	206	201	196	192	187	182	177
4935	4950	227	222	217	212	207	202	197	192	187	183	178
4950	4965	227	222	218	213	208	203	198	193	188	183	178
4965	4980	228	223	218	213	209	204	199	194	189	184	179

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

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	535	0	0	0	0	0	0	0	0	0	0	0
535	550	1	0	0	0	0	0	0	0	0	0	0
550	565	1	0	0	0	0	0	0	0	0	0	0
565	580	2	0	0	0	0	0	0	0	0	0	0
580	595	3	0	0	0	0	0	0	0	0	0	0
595	610	4	0	0	0	0	0	0	0	0	0	0
610	625	4	0	0	0	0	0	0	0	0	0	0
625	640	5	0	0	0	0	0	0	0	0	0	0
640	655	6	1	0	0	0	0	0	0	0	0	0
655	670	7	1	0	0	0	0	0	0	0	0	0
670	685	7	2	0	0	0	0	0	0	0	0	0
685	700	8	3	0	0	0	0	0	0	0	0	0
700	715	9	4	0	0	0	0	0	0	0	0	0
715	730	10	4	0	0	0	0	0	0	0	0	0
730	745	10	5	0	0	0	0	0	0	0	0	0
745	760	11	6	1	0	0	0	0	0	0	0	0
760	775	12	7	1	0	0	0	0	0	0	0	0
775	790	13	7	2	0	0	0	0	0	0	0	0
790	805	14	8	3	0	0	0	0	0	0	0	0
805	820	14	9	4	0	0	0	0	0	0	0	0
820	835	15	10	4	0	0	0	0	0	0	0	0
835	850	16	11	5	0	0	0	0	0	0	0	0
850	865	17	11	6	1	0	0	0	0	0	0	0
865	880	17	12	7	1	0	0	0	0	0	0	0
880	895	18	13	8	2	0	0	0	0	0	0	0
895	910	19	14	8	3	0	0	0	0	0	0	0
910	925	20	14	9	4	0	0	0	0	0	0	0
925	940	20	15	10	5	0	0	0	0	0	0	0
940	955	21	16	11	5	0	0	0	0	0	0	0
955	970	22	17	11	6	1	0	0	0	0	0	0
970	985	23	17	12	7	2	0	0	0	0	0	0
985	1000	23	18	13	8	2	0	0	0	0	0	0
1000	1015	24	19	14	8	3	0	0	0	0	0	0
1015	1030	25	20	14	9	4	0	0	0	0	0	0
1030	1045	26	20	15	10	5	0	0	0	0	0	0
1045	1060	27	21	16	11	5	0	0	0	0	0	0
1060	1075	27	22	17	11	6	1	0	0	0	0	0
1075	1090	28	23	17	12	7	2	0	0	0	0	0
1090	1105	29	24	18	13	8	2	0	0	0	0	0
1105	1120	30	24	19	14	8	3	0	0	0	0	0
1120	1135	30	25	20	14	9	4	0	0	0	0	0
1135	1150	31	26	21	15	10	5	0	0	0	0	0
1150	1165	32	27	21	16	11	5	0	0	0	0	0
1165	1180	33	27	22	17	11	6	1	0	0	0	0
1180	1195	33	28	23	17	12	7	2	0	0	0	0
1195	1210	34	29	24	18	13	8	2	0	0	0	0
1210	1225	35	30	24	19	14	8	3	0	0	0	0
1225	1240	36	30	25	20	14	9	4	0	0	0	0
1240	1255	36	31	26	21	15	10	5	0	0	0	0
1255	1270	37	32	27	21	16	11	5	0	0	0	0
1270	1285	38	33	27	22	17	11	6	1	0	0	0
1285	1300	39	33	28	23	18	12	7	2	0	0	0
1300	1315	40	34	29	24	18	13	8	2	0	0	0
1315	1330	40	35	30	24	19	14	8	3	0	0	0
1330	1345	41	36	30	25	20	15	9	4	0	0	0
1345	1360	42	36	31	26	21	15	10	5	0	0	0
1360	1375	43	37	32	27	21	16	11	5	0	0	0
1375	1390	43	38	33	27	22	17	12	6	1	0	0
1390	1405	44	39	33	28	23	18	12	7	2	0	0
1405	1420	45	40	34	29	24	18	13	8	2	0	0

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1420	1435	46	40	35	30	24	19	14	9	3	0	0
1435	1450	46	41	36	30	25	20	15	9	4	0	0
1450	1465	47	42	37	31	26	21	15	10	5	0	0
1465	1480	48	43	37	32	27	21	16	11	5	0	0
1480	1495	49	43	38	33	27	22	17	12	6	1	0
1495	1510	49	44	39	34	28	23	18	12	7	2	0
1510	1525	50	45	40	34	29	24	18	13	8	2	0
1525	1540	51	46	40	35	30	24	19	14	9	3	0
1540	1555	52	46	41	36	31	25	20	15	9	4	0
1555	1570	52	47	42	37	31	26	21	15	10	5	0
1570	1585	53	48	43	37	32	27	21	16	11	6	0
1585	1600	54	49	43	38	33	28	22	17	12	6	1
1600	1615	55	49	44	39	34	28	23	18	12	7	2
1615	1630	56	50	45	40	34	29	24	18	13	8	3
1630	1645	56	51	46	40	35	30	24	19	14	9	3
1645	1660	57	52	46	41	36	31	25	20	15	9	4
1660	1675	58	53	47	42	37	31	26	21	15	10	5
1675	1690	59	53	48	43	37	32	27	21	16	11	6
1690	1705	59	54	49	43	38	33	28	22	17	12	6
1705	1720	60	55	50	44	39	34	28	23	18	12	7
1720	1735	61	56	50	45	40	34	29	24	18	13	8
1735	1750	62	56	51	46	40	35	30	25	19	14	9
1750	1765	62	57	52	47	41	36	31	25	20	15	9
1765	1780	63	58	53	47	42	37	31	26	21	15	10
1780	1795	64	59	53	48	43	37	32	27	22	16	11
1795	1810	65	59	54	49	43	38	33	28	22	17	12
1810	1825	65	60	55	50	44	39	34	28	23	18	12
1825	1840	66	61	56	50	45	40	34	29	24	19	13
1840	1855	67	62	56	51	46	40	35	30	25	19	14
1855	1870	68	62	57	52	47	41	36	31	25	20	15
1870	1885	69	63	58	53	47	42	37	31	26	21	16
1885	1900	69	64	59	53	48	43	37	32	27	22	16
1900	1915	70	65	59	54	49	44	38	33	28	22	17
1915	1930	71	66	60	55	50	44	39	34	28	23	18
1930	1945	72	66	61	56	50	45	40	34	29	24	19
1945	1960	72	67	62	56	51	46	41	35	30	25	19
1960	1975	73	68	63	57	52	47	41	36	31	25	20
1975	1990	74	69	63	58	53	47	42	37	31	26	21
1990	2005	75	69	64	59	53	48	43	38	32	27	22
2005	2020	75	70	65	59	54	49	44	38	33	28	22
2020	2035	76	71	66	60	55	50	44	39	34	28	23
2035	2050	77	72	66	61	56	50	45	40	35	29	24
2050	2065	78	72	67	62	56	51	46	41	35	30	25
2065	2080	78	73	68	63	57	52	47	41	36	31	25
2080	2095	79	74	69	63	58	53	47	42	37	31	26
2095	2110	80	75	69	64	59	53	48	43	38	32	27
2110	2125	81	75	70	65	60	54	49	44	38	33	28
2125	2140	82	76	71	66	60	55	50	44	39	34	28
2140	2155	82	77	72	66	61	56	50	45	40	35	29
2155	2170	83	78	72	67	62	57	51	46	41	35	30
2170	2185	84	78	73	68	63	57	52	47	41	36	31
2185	2200	85	79	74	69	63	58	53	47	42	37	32
2200	2215	85	80	75	69	64	59	54	48	43	38	32
2215	2230	86	81	75	70	65	60	54	49	44	38	33
2230	2245	87	82	76	71	66	60	55	50	44	39	34
2245	2260	88	82	77	72	66	61	56	50	45	40	35
2260	2275	88	83	78	72	67	62	57	51	46	41	35
2275	2290	89	84	79	73	68	63	57	52	47	41	36
2290	2305	90	85	79	74	69	63	58	53	47	42	37
2305	2320	91	85	80	75	69	64	59	54	48	43	38

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2320	2335	91	86	81	76	70	65	60	54	49	44	38
2335	2350	92	87	82	76	71	66	60	55	50	44	39
2350	2365	93	88	82	77	72	66	61	56	51	45	40
2365	2380	94	88	83	78	73	67	62	57	51	46	41
2380	2395	94	89	84	79	73	68	63	57	52	47	41
2395	2410	95	90	85	79	74	69	63	58	53	48	42
2410	2425	96	91	85	80	75	69	64	59	54	48	43
2425	2440	97	91	86	81	76	70	65	60	54	49	44
2440	2455	98	92	87	82	76	71	66	60	55	50	45
2455	2470	98	93	88	82	77	72	66	61	56	51	45
2470	2485	99	94	88	83	78	73	67	62	57	51	46
2485	2500	100	95	89	84	79	73	68	63	57	52	47
2500	2515	101	95	90	85	79	74	69	63	58	53	48
2515	2530	101	96	91	85	80	75	70	64	59	54	48
2530	2545	102	97	92	86	81	76	70	65	60	54	49
2545	2560	103	98	92	87	82	76	71	66	60	55	50
2560	2575	104	98	93	88	82	77	72	67	61	56	51
2575	2590	104	99	94	89	83	78	73	67	62	57	51
2590	2605	105	100	95	89	84	79	73	68	63	57	52
2605	2620	106	101	95	90	85	79	74	69	64	58	53
2620	2635	107	101	96	91	85	80	75	70	64	59	54
2635	2650	107	102	97	92	86	81	76	70	65	60	54
2650	2665	108	103	98	92	87	82	76	71	66	61	55
2665	2680	109	104	98	93	88	82	77	72	67	61	56
2680	2695	110	104	99	94	89	83	78	73	67	62	57
2695	2710	111	105	100	95	89	84	79	73	68	63	57
2710	2725	111	106	101	95	90	85	79	74	69	64	58
2725	2740	112	107	101	96	91	86	80	75	70	64	59
2740	2755	113	108	102	97	92	86	81	76	70	65	60
2755	2770	114	108	103	98	92	87	82	76	71	66	61
2770	2785	114	109	104	98	93	88	83	77	72	67	61
2785	2800	115	110	104	99	94	89	83	78	73	67	62
2800	2815	116	111	105	100	95	89	84	79	73	68	63
2815	2830	117	111	106	101	95	90	85	80	74	69	64
2830	2845	117	112	107	101	96	91	86	80	75	70	64
2845	2860	118	113	108	102	97	92	86	81	76	70	65
2860	2875	119	114	108	103	98	92	87	82	76	71	66
2875	2890	120	114	109	104	98	93	88	83	77	72	67
2890	2905	120	115	110	105	99	94	89	83	78	73	67
2905	2920	121	116	111	105	100	95	89	84	79	73	68
2920	2935	122	117	111	106	101	95	90	85	80	74	69
2935	2950	123	117	112	107	102	96	91	86	80	75	70
2950	2965	123	118	113	108	102	97	92	86	81	76	70
2965	2980	124	119	114	108	103	98	92	87	82	77	71
2980	2995	125	120	114	109	104	99	93	88	83	77	72
2995	3010	126	120	115	110	105	99	94	89	83	78	73
3010	3025	127	121	116	111	105	100	95	89	84	79	74
3025	3040	127	122	117	111	106	101	96	90	85	80	74
3040	3055	128	123	117	112	107	102	96	91	86	80	75
3055	3070	129	124	118	113	108	102	97	92	86	81	76
3070	3085	130	124	119	114	108	103	98	92	87	82	77
3085	3100	130	125	120	114	109	104	99	93	88	83	77
3100	3115	131	126	121	115	110	105	99	94	89	83	78
3115	3130	132	127	121	116	111	105	100	95	89	84	79
3130	3145	133	127	122	117	111	106	101	96	90	85	80
3145	3160	133	128	123	118	112	107	102	96	91	86	80
3160	3175	134	129	124	118	113	108	102	97	92	86	81
3175	3190	135	130	124	119	114	108	103	98	93	87	82
3190	3205	136	130	125	120	115	109	104	99	93	88	83
3205	3220	136	131	126	121	115	110	105	99	94	89	83

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 -										
3220	3235	137	132	127	121	116	111	105	100	95	90	84
3235	3250	138	133	127	122	117	111	106	101	96	90	85
3250	3265	139	133	128	123	118	112	107	102	96	91	86
3265	3280	140	134	129	124	118	113	108	102	97	92	87
3280	3295	140	135	130	124	119	114	108	103	98	93	87
3295	3310	141	136	130	125	120	115	109	104	99	93	88
3310	3325	142	137	131	126	121	115	110	105	99	94	89
3325	3340	143	137	132	127	121	116	111	105	100	95	90
3340	3355	143	138	133	127	122	117	112	106	101	96	90
3355	3370	144	139	134	128	123	118	112	107	102	96	91
3370	3385	145	140	134	129	124	118	113	108	102	97	92
3385	3400	146	140	135	130	124	119	114	109	103	98	93
3400	3415	146	141	136	130	125	120	115	109	104	99	93
3415	3430	147	142	137	131	126	121	115	110	105	99	94
3430	3445	148	143	137	132	127	121	116	111	106	100	95
3445	3460	149	143	138	133	127	122	117	112	106	101	96
3460	3475	149	144	139	134	128	123	118	112	107	102	96
3475	3490	150	145	140	134	129	124	118	113	108	102	97
3490	3505	151	146	140	135	130	124	119	114	109	103	98
3505	3520	152	146	141	136	131	125	120	115	109	104	99
3520	3535	153	147	142	137	131	126	121	115	110	105	99
3535	3550	153	148	143	137	132	127	121	116	111	106	100
3550	3565	154	149	143	138	133	128	122	117	112	106	101
3565	3580	155	149	144	139	134	128	123	118	112	107	102
3580	3595	156	150	145	140	134	129	124	118	113	108	103
3595	3610	156	151	146	140	135	130	125	119	114	109	103
3610	3625	157	152	146	141	136	131	125	120	115	109	104
3625	3640	158	153	147	142	137	131	126	121	115	110	105
3640	3655	159	153	148	143	137	132	127	122	116	111	106
3655	3670	159	154	149	143	138	133	128	122	117	112	106
3670	3685	160	155	150	144	139	134	128	123	118	112	107
3685	3700	161	156	150	145	140	134	129	124	118	113	108
3700	3715	162	156	151	146	140	135	130	125	119	114	109
3715	3730	162	157	152	147	141	136	131	125	120	115	109
3730	3745	163	158	153	147	142	137	131	126	121	115	110
3745	3760	164	159	153	148	143	137	132	127	122	116	111
3760	3775	165	159	154	149	144	138	133	128	122	117	112
3775	3790	165	160	155	150	144	139	134	128	123	118	112
3790	3805	166	161	156	150	145	140	134	129	124	119	113
3805	3820	167	162	156	151	146	141	135	130	125	119	114
3820	3835	168	162	157	152	147	141	136	131	125	120	115
3835	3850	169	163	158	153	147	142	137	131	126	121	116
3850	3865	169	164	159	153	148	143	137	132	127	122	116
3865	3880	170	165	159	154	149	144	138	133	128	122	117
3880	3895	171	166	160	155	150	144	139	134	128	123	118
3895	3910	172	166	161	156	150	145	140	134	129	124	119
3910	3925	172	167	162	156	151	146	141	135	130	125	119
3925	3940	173	168	163	157	152	147	141	136	131	125	120
3940	3955	174	169	163	158	153	147	142	137	131	126	121
3955	3970	175	169	164	159	153	148	143	138	132	127	122
3970	3985	175	170	165	160	154	149	144	138	133	128	122
3985	4000	176	171	166	160	155	150	144	139	134	128	123
4000	4015	177	172	166	161	156	150	145	140	135	129	124
4015	4030	178	172	167	162	156	151	146	141	135	130	125
4030	4045	178	173	168	163	157	152	147	141	136	131	125
4045	4060	179	174	169	163	158	153	147	142	137	132	126
4060	4075	180	175	169	164	159	153	148	143	138	132	127
4075	4090	181	175	170	165	160	154	149	144	138	133	128
4090	4105	182	176	171	166	160	155	150	144	139	134	129
4105	4120	182	177	172	166	161	156	150	145	140	135	129

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4120	4135	183	178	172	167	162	157	151	146	141	135	130
4135	4150	184	179	173	168	163	157	152	147	141	136	131
4150	4165	185	179	174	169	163	158	153	147	142	137	132
4165	4180	185	180	175	169	164	159	154	148	143	138	132
4180	4195	186	181	175	170	165	160	154	149	144	138	133
4195	4210	187	182	176	171	166	160	155	150	144	139	134
4210	4225	188	182	177	172	166	161	156	151	145	140	135
4225	4240	188	183	178	172	167	162	157	151	146	141	135
4240	4255	189	184	179	173	168	163	157	152	147	141	136
4255	4270	190	185	179	174	169	163	158	153	148	142	137
4270	4285	191	185	180	175	169	164	159	154	148	143	138
4285	4300	191	186	181	176	170	165	160	154	149	144	138
4300	4315	192	187	182	176	171	166	160	155	150	144	139
4315	4330	193	188	182	177	172	166	161	156	151	145	140
4330	4345	194	188	183	178	173	167	162	157	151	146	141
4345	4360	195	189	184	179	173	168	163	157	152	147	141
4360	4375	195	190	185	179	174	169	163	158	153	148	142
4375	4390	196	191	185	180	175	170	164	159	154	148	143
4390	4405	197	191	186	181	176	170	165	160	154	149	144
4405	4420	198	192	187	182	176	171	166	160	155	150	145
4420	4435	198	193	188	182	177	172	167	161	156	151	145
4435	4450	199	194	188	183	178	173	167	162	157	151	146
4450	4465	200	195	189	184	179	173	168	163	157	152	147
4465	4480	201	195	190	185	179	174	169	163	158	153	148
4480	4495	201	196	191	185	180	175	170	164	159	154	148
4495	4510	202	197	192	186	181	176	170	165	160	154	149
4510	4525	203	198	192	187	182	176	171	166	160	155	150
4525	4540	204	198	193	188	182	177	172	167	161	156	151
4540	4555	204	199	194	189	183	178	173	167	162	157	151
4555	4570	205	200	195	189	184	179	173	168	163	157	152
4570	4585	206	201	195	190	185	179	174	169	164	158	153
4585	4600	207	201	196	191	186	180	175	170	164	159	154
4600	4615	207	202	197	192	186	181	176	170	165	160	154
4615	4630	208	203	198	192	187	182	176	171	166	161	155
4630	4645	209	204	198	193	188	182	177	172	167	161	156
4645	4660	210	204	199	194	189	183	178	173	167	162	157
4660	4675	211	205	200	195	189	184	179	173	168	163	158
4675	4690	211	206	201	195	190	185	179	174	169	164	158
4690	4705	212	207	201	196	191	186	180	175	170	164	159
4705	4720	213	208	202	197	192	186	181	176	170	165	160
4720	4735	214	208	203	198	192	187	182	176	171	166	161
4735	4750	214	209	204	198	193	188	183	177	172	167	161
4750	4765	215	210	205	199	194	189	183	178	173	167	162
4765	4780	216	211	205	200	195	189	184	179	173	168	163
4780	4795	217	211	206	201	195	190	185	180	174	169	164
4795	4810	217	212	207	202	196	191	186	180	175	170	164
4810	4825	218	213	208	202	197	192	186	181	176	170	165
4825	4840	219	214	208	203	198	192	187	182	177	171	166
4840	4855	220	214	209	204	198	193	188	183	177	172	167
4855	4870	220	215	210	205	199	194	189	183	178	173	167
4870	4885	221	216	211	205	200	195	189	184	179	174	168
4885	4900	222	217	211	206	201	195	190	185	180	174	169
4900	4915	223	217	212	207	202	196	191	186	180	175	170
4915	4930	224	218	213	208	202	197	192	186	181	176	170
4930	4945	224	219	214	208	203	198	192	187	182	177	171
4945	4960	225	220	214	209	204	199	193	188	183	177	172
4960	4975	226	221	215	210	205	199	194	189	183	178	173
4975	4990	227	221	216	211	205	200	195	189	184	179	174
4990	5005	227	222	217	211	206	201	196	190	185	180	174
5005	5020	228	223	217	212	207	202	196	191	186	180	175

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

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	1065	0	0	0	0	0	0	0	0	0	0	0
1065	1080	1	0	0	0	0	0	0	0	0	0	0
1080	1095	1	0	0	0	0	0	0	0	0	0	0
1095	1110	2	0	0	0	0	0	0	0	0	0	0
1110	1125	3	0	0	0	0	0	0	0	0	0	0
1125	1140	4	0	0	0	0	0	0	0	0	0	0
1140	1155	4	0	0	0	0	0	0	0	0	0	0
1155	1170	5	0	0	0	0	0	0	0	0	0	0
1170	1185	6	0	0	0	0	0	0	0	0	0	0
1185	1200	7	0	0	0	0	0	0	0	0	0	0
1200	1215	7	0	0	0	0	0	0	0	0	0	0
1215	1230	8	0	0	0	0	0	0	0	0	0	0
1230	1245	9	0	0	0	0	0	0	0	0	0	0
1245	1260	10	0	0	0	0	0	0	0	0	0	0
1260	1275	10	0	0	0	0	0	0	0	0	0	0
1275	1290	11	1	0	0	0	0	0	0	0	0	0
1290	1305	12	1	0	0	0	0	0	0	0	0	0
1305	1320	13	2	0	0	0	0	0	0	0	0	0
1320	1335	13	3	0	0	0	0	0	0	0	0	0
1335	1350	14	4	0	0	0	0	0	0	0	0	0
1350	1365	15	4	0	0	0	0	0	0	0	0	0
1365	1380	16	5	0	0	0	0	0	0	0	0	0
1380	1395	17	6	0	0	0	0	0	0	0	0	0
1395	1410	17	7	0	0	0	0	0	0	0	0	0
1410	1425	18	7	0	0	0	0	0	0	0	0	0
1425	1440	19	8	0	0	0	0	0	0	0	0	0
1440	1455	20	9	0	0	0	0	0	0	0	0	0
1455	1475	20	10	0	0	0	0	0	0	0	0	0
1475	1495	22	11	0	0	0	0	0	0	0	0	0
1495	1515	23	12	1	0	0	0	0	0	0	0	0
1515	1535	24	13	2	0	0	0	0	0	0	0	0
1535	1555	25	14	3	0	0	0	0	0	0	0	0
1555	1575	26	15	4	0	0	0	0	0	0	0	0
1575	1595	27	16	5	0	0	0	0	0	0	0	0
1595	1615	28	17	6	0	0	0	0	0	0	0	0
1615	1635	29	18	7	0	0	0	0	0	0	0	0
1635	1655	30	19	8	0	0	0	0	0	0	0	0
1655	1675	31	20	9	0	0	0	0	0	0	0	0
1675	1695	32	21	10	0	0	0	0	0	0	0	0
1695	1715	33	22	11	1	0	0	0	0	0	0	0
1715	1735	34	23	13	2	0	0	0	0	0	0	0
1735	1755	35	24	14	3	0	0	0	0	0	0	0
1755	1775	36	25	15	4	0	0	0	0	0	0	0
1775	1795	37	26	16	5	0	0	0	0	0	0	0
1795	1815	38	27	17	6	0	0	0	0	0	0	0
1815	1835	39	28	18	7	0	0	0	0	0	0	0
1835	1855	40	29	19	8	0	0	0	0	0	0	0
1855	1875	41	30	20	9	0	0	0	0	0	0	0
1875	1895	42	31	21	10	0	0	0	0	0	0	0
1895	1915	43	32	22	11	0	0	0	0	0	0	0
1915	1935	44	33	23	12	1	0	0	0	0	0	0
1935	1955	45	34	24	13	3	0	0	0	0	0	0
1955	1975	46	35	25	14	4	0	0	0	0	0	0
1975	1995	47	36	26	15	5	0	0	0	0	0	0
1995	2015	48	37	27	16	6	0	0	0	0	0	0
2015	2035	49	38	28	17	7	0	0	0	0	0	0
2035	2055	50	39	29	18	8	0	0	0	0	0	0
2055	2075	51	40	30	19	9	0	0	0	0	0	0
2075	2095	52	41	31	20	10	0	0	0	0	0	0
2095	2115	53	42	32	21	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	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2115	2135	54	43	33	22	12	1	0	0	0	0	0
2135	2155	55	44	34	23	13	2	0	0	0	0	0
2155	2175	56	46	35	24	14	3	0	0	0	0	0
2175	2195	57	47	36	25	15	4	0	0	0	0	0
2195	2215	58	48	37	26	16	5	0	0	0	0	0
2215	2235	59	49	38	27	17	6	0	0	0	0	0
2235	2255	60	50	39	28	18	7	0	0	0	0	0
2255	2275	61	51	40	29	19	8	0	0	0	0	0
2275	2295	62	52	41	30	20	9	0	0	0	0	0
2295	2315	63	53	42	31	21	10	0	0	0	0	0
2315	2335	64	54	43	32	22	11	1	0	0	0	0
2335	2355	65	55	44	33	23	12	2	0	0	0	0
2355	2375	66	56	45	34	24	13	3	0	0	0	0
2375	2395	67	57	46	36	25	14	4	0	0	0	0
2395	2415	68	58	47	37	26	15	5	0	0	0	0
2415	2435	69	59	48	38	27	16	6	0	0	0	0
2435	2455	70	60	49	39	28	17	7	0	0	0	0
2455	2475	71	61	50	40	29	18	8	0	0	0	0
2475	2495	72	62	51	41	30	19	9	0	0	0	0
2495	2515	73	63	52	42	31	20	10	0	0	0	0
2515	2535	74	64	53	43	32	21	11	0	0	0	0
2535	2555	75	65	54	44	33	22	12	1	0	0	0
2555	2575	76	66	55	45	34	23	13	2	0	0	0
2575	2595	77	67	56	46	35	24	14	3	0	0	0
2595	2615	79	68	57	47	36	25	15	4	0	0	0
2615	2635	80	69	58	48	37	27	16	5	0	0	0
2635	2655	81	70	59	49	38	28	17	6	0	0	0
2655	2675	82	71	60	50	39	29	18	7	0	0	0
2675	2695	83	72	61	51	40	30	19	8	0	0	0
2695	2715	84	73	62	52	41	31	20	9	0	0	0
2715	2735	85	74	63	53	42	32	21	10	0	0	0
2735	2755	86	75	64	54	43	33	22	11	1	0	0
2755	2775	87	76	65	55	44	34	23	12	2	0	0
2775	2795	88	77	66	56	45	35	24	13	3	0	0
2795	2815	89	78	67	57	46	36	25	14	4	0	0
2815	2835	90	79	69	58	47	37	26	15	5	0	0
2835	2855	91	80	70	59	48	38	27	17	6	0	0
2855	2875	92	81	71	60	49	39	28	18	7	0	0
2875	2895	93	82	72	61	50	40	29	19	8	0	0
2895	2915	94	83	73	62	51	41	30	20	9	0	0
2915	2935	95	84	74	63	52	42	31	21	10	0	0
2935	2955	96	85	75	64	53	43	32	22	11	0	0
2955	2975	97	86	76	65	54	44	33	23	12	1	0
2975	2995	98	87	77	66	55	45	34	24	13	2	0
2995	3015	99	88	78	67	56	46	35	25	14	3	0
3015	3035	100	89	79	68	57	47	36	26	15	4	0
3035	3055	101	90	80	69	58	48	37	27	16	5	0
3055	3075	102	91	81	70	60	49	38	28	17	6	0
3075	3095	103	92	82	71	61	50	39	29	18	8	0
3095	3115	104	93	83	72	62	51	40	30	19	9	0
3115	3135	105	94	84	73	63	52	41	31	20	10	0
3135	3155	106	95	85	74	64	53	42	32	21	11	0
3155	3175	107	96	86	75	65	54	43	33	22	12	1
3175	3195	108	97	87	76	66	55	44	34	23	13	2
3195	3215	109	98	88	77	67	56	45	35	24	14	3
3215	3235	110	99	89	78	68	57	46	36	25	15	4
3235	3255	111	100	90	79	69	58	47	37	26	16	5
3255	3275	112	102	91	80	70	59	48	38	27	17	6
3275	3295	113	103	92	81	71	60	50	39	28	18	7
3295	3315	114	104	93	82	72	61	51	40	29	19	8

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

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
3315	3335	115	105	94	83	73	62	52	41	30	20	9
3335	3355	116	106	95	84	74	63	53	42	31	21	10
3355	3375	117	107	96	85	75	64	54	43	32	22	11
3375	3395	118	108	97	86	76	65	55	44	33	23	12
3395	3415	119	109	98	87	77	66	56	45	34	24	13
3415	3435	120	110	99	88	78	67	57	46	35	25	14
3435	3455	121	111	100	89	79	68	58	47	36	26	15
3455	3475	122	112	101	90	80	69	59	48	37	27	16
3475	3495	123	113	102	91	81	70	60	49	38	28	17
3495	3515	124	114	103	93	82	71	61	50	39	29	18
3515	3535	125	115	104	94	83	72	62	51	41	30	19
3535	3555	126	116	105	95	84	73	63	52	42	31	20
3555	3575	127	117	106	96	85	74	64	53	43	32	21
3575	3595	128	118	107	97	86	75	65	54	44	33	22
3595	3615	129	119	108	98	87	76	66	55	45	34	23
3615	3635	130	120	109	99	88	77	67	56	46	35	24
3635	3655	131	121	110	100	89	78	68	57	47	36	25
3655	3675	132	122	111	101	90	79	69	58	48	37	26
3675	3695	133	123	112	102	91	80	70	59	49	38	27
3695	3715	135	124	113	103	92	81	71	60	50	39	28
3715	3735	136	125	114	104	93	83	72	61	51	40	29
3735	3755	137	126	115	105	94	84	73	62	52	41	30
3755	3775	138	127	116	106	95	85	74	63	53	42	32
3775	3795	139	128	117	107	96	86	75	64	54	43	33
3795	3815	140	129	118	108	97	87	76	65	55	44	34
3815	3835	141	130	119	109	98	88	77	66	56	45	35
3835	3855	142	131	120	110	99	89	78	67	57	46	36
3855	3875	143	132	121	111	100	90	79	68	58	47	37
3875	3895	144	133	122	112	101	91	80	69	59	48	38
3895	3915	145	134	123	113	102	92	81	70	60	49	39
3915	3935	146	135	124	114	103	93	82	71	61	50	40
3935	3955	147	136	126	115	104	94	83	72	62	51	41
3955	3975	148	137	127	116	105	95	84	74	63	52	42
3975	3995	149	138	128	117	106	96	85	75	64	53	43
3995	4015	150	139	129	118	107	97	86	76	65	54	44
4015	4035	151	140	130	119	108	98	87	77	66	55	45
4035	4055	152	141	131	120	109	99	88	78	67	56	46
4055	4075	153	142	132	121	110	100	89	79	68	57	47
4075	4095	154	143	133	122	111	101	90	80	69	58	48
4095	4115	155	144	134	123	112	102	91	81	70	59	49
4115	4135	156	145	135	124	113	103	92	82	71	60	50
4135	4155	157	146	136	125	114	104	93	83	72	61	51
4155	4175	158	147	137	126	116	105	94	84	73	62	52
4175	4195	159	148	138	127	117	106	95	85	74	63	53
4195	4215	160	149	139	128	118	107	96	86	75	65	54
4215	4235	161	150	140	129	119	108	97	87	76	66	55
4235	4255	162	151	141	130	120	109	98	88	77	67	56
4255	4275	163	152	142	131	121	110	99	89	78	68	57
4275	4295	164	153	143	132	122	111	100	90	79	69	58
4295	4315	165	154	144	133	123	112	101	91	80	70	59
4315	4335	166	155	145	134	124	113	102	92	81	71	60
4335	4355	167	156	146	135	125	114	103	93	82	72	61
4355	4375	168	157	147	136	126	115	104	94	83	73	62
4375	4395	169	159	148	137	127	116	105	95	84	74	63
4395	4415	170	160	149	138	128	117	107	96	85	75	64
4415	4435	171	161	150	139	129	118	108	97	86	76	65
4435	4455	172	162	151	140	130	119	109	98	87	77	66
4455	4475	173	163	152	141	131	120	110	99	88	78	67
4475	4495	174	164	153	142	132	121	111	100	89	79	68
4495	4515	175	165	154	143	133	122	112	101	90	80	69

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
4515	4535	176	166	155	144	134	123	113	102	91	81	70
4535	4555	177	167	156	145	135	124	114	103	92	82	71
4555	4575	178	168	157	146	136	125	115	104	93	83	72
4575	4595	179	169	158	147	137	126	116	105	94	84	73
4595	4615	180	170	159	149	138	127	117	106	95	85	74
4615	4635	181	171	160	150	139	128	118	107	96	86	75
4635	4655	182	172	161	151	140	129	119	108	98	87	76
4655	4675	183	173	162	152	141	130	120	109	99	88	77
4675	4695	184	174	163	153	142	131	121	110	100	89	78
4695	4715	185	175	164	154	143	132	122	111	101	90	79
4715	4735	186	176	165	155	144	133	123	112	102	91	80
4735	4755	187	177	166	156	145	134	124	113	103	92	81
4755	4775	188	178	167	157	146	135	125	114	104	93	82
4775	4795	189	179	168	158	147	136	126	115	105	94	83
4795	4815	190	180	169	159	148	137	127	116	106	95	84
4815	4835	192	181	170	160	149	138	128	117	107	96	85
4835	4855	193	182	171	161	150	140	129	118	108	97	86
4855	4875	194	183	172	162	151	141	130	119	109	98	88
4875	4895	195	184	173	163	152	142	131	120	110	99	89
4895	4915	196	185	174	164	153	143	132	121	111	100	90
4915	4935	197	186	175	165	154	144	133	122	112	101	91
4935	4955	198	187	176	166	155	145	134	123	113	102	92
4955	4975	199	188	177	167	156	146	135	124	114	103	93
4975	4995	200	189	178	168	157	147	136	125	115	104	94
4995	5015	201	190	179	169	158	148	137	126	116	105	95
5015	5035	202	191	180	170	159	149	138	127	117	106	96
5035	5055	203	192	182	171	160	150	139	128	118	107	97
5055	5075	204	193	183	172	161	151	140	129	119	108	98
5075	5095	205	194	184	173	162	152	141	131	120	109	99
5095	5115	206	195	185	174	163	153	142	132	121	110	100
5115	5135	207	196	186	175	164	154	143	133	122	111	101
5135	5155	208	197	187	176	165	155	144	134	123	112	102
5155	5175	209	198	188	177	166	156	145	135	124	113	103
5175	5195	210	199	189	178	167	157	146	136	125	114	104
5195	5215	211	200	190	179	168	158	147	137	126	115	105
5215	5235	212	201	191	180	169	159	148	138	127	116	106
5235	5255	213	202	192	181	170	160	149	139	128	117	107
5255	5275	214	203	193	182	171	161	150	140	129	118	108
5275	5295	215	204	194	183	173	162	151	141	130	119	109
5295	5315	216	205	195	184	174	163	152	142	131	121	110
5315	5335	217	206	196	185	175	164	153	143	132	122	111
5335	5355	218	207	197	186	176	165	154	144	133	123	112
5355	5375	219	208	198	187	177	166	155	145	134	124	113
5375	5395	220	209	199	188	178	167	156	146	135	125	114
5395	5415	221	210	200	189	179	168	157	147	136	126	115
5415	5435	222	211	201	190	180	169	158	148	137	127	116
5435	5455	223	212	202	191	181	170	159	149	138	128	117
5455	5475	224	213	203	192	182	171	160	150	139	129	118
5475	5495	225	215	204	193	183	172	161	151	140	130	119
5495	5515	226	216	205	194	184	173	162	152	141	131	120
5515	5535	227	217	206	195	185	174	164	153	142	132	121
5535	5555	228	218	207	196	186	175	165	154	143	133	122
5555	5575	229	219	208	197	187	176	166	155	144	134	123
5575	5595	230	220	209	198	188	177	167	156	145	135	124
5595	5615	231	221	210	199	189	178	168	157	146	136	125
5615	5635	232	222	211	200	190	179	169	158	147	137	126
5635	5655	233	223	212	201	191	180	170	159	148	138	127
5655	5675	234	224	213	202	192	181	171	160	149	139	128
5675	5695	235	225	214	203	193	182	172	161	150	140	129
5695	5715	236	226	215	204	194	183	173	162	151	141	130

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 -										
5715	5735	237	227	216	206	195	184	174	163	152	142	131
5735	5755	238	228	217	207	196	185	175	164	154	143	132
5755	5775	239	229	218	208	197	186	176	165	155	144	133
5775	5795	240	230	219	209	198	187	177	166	156	145	134
5795	5815	241	231	220	210	199	188	178	167	157	146	135
5815	5835	242	232	221	211	200	189	179	168	158	147	136
5835	5855	243	233	222	212	201	190	180	169	159	148	137
5855	5875	244	234	223	213	202	191	181	170	160	149	138
5875	5895	245	235	224	214	203	192	182	171	161	150	139
5895	5915	246	236	225	215	204	193	183	172	162	151	140
5915	5935	248	237	226	216	205	194	184	173	163	152	141
5935	5955	249	238	227	217	206	195	185	174	164	153	142
5955	5975	250	239	228	218	207	197	186	175	165	154	143
5975	5995	251	240	229	219	208	198	187	176	166	155	145
5995	6015	252	241	230	220	209	199	188	177	167	156	146
6015	6035	253	242	231	221	210	200	189	178	168	157	147
6035	6055	254	243	232	222	211	201	190	179	169	158	148
6055	6075	255	244	233	223	212	202	191	180	170	159	149
6075	6095	256	245	234	224	213	203	192	181	171	160	150
6095	6115	257	246	235	225	214	204	193	182	172	161	151
6115	6135	258	247	236	226	215	205	194	183	173	162	152
6135	6155	259	248	237	227	216	206	195	184	174	163	153
6155	6175	260	249	239	228	217	207	196	185	175	164	154
6175	6195	261	250	240	229	218	208	197	187	176	165	155
6195	6215	262	251	241	230	219	209	198	188	177	166	156
6215	6235	263	252	242	231	220	210	199	189	178	167	157
6235	6255	264	253	243	232	221	211	200	190	179	168	158
6255	6275	265	254	244	233	222	212	201	191	180	169	159
6275	6295	266	255	245	234	223	213	202	192	181	170	160
6295	6315	267	256	246	235	224	214	203	193	182	171	161
6315	6335	268	257	247	236	225	215	204	194	183	172	162
6335	6355	269	258	248	237	226	216	205	195	184	173	163
6355	6375	270	259	249	238	227	217	206	196	185	174	164
6375	6395	271	260	250	239	228	218	207	197	186	175	165
6395	6415	272	261	251	240	230	219	208	198	187	176	166
6415	6435	273	262	252	241	231	220	209	199	188	178	167
6435	6455	274	263	253	242	232	221	210	200	189	179	168
6455	6475	275	264	254	243	233	222	211	201	190	180	169
6475	6495	276	265	255	244	234	223	212	202	191	181	170
6495	6515	277	266	256	245	235	224	213	203	192	182	171
6515	6535	278	267	257	246	236	225	214	204	193	183	172
6535	6555	279	268	258	247	237	226	215	205	194	184	173
6555	6575	280	269	259	248	238	227	216	206	195	185	174
6575	6595	281	270	260	249	239	228	217	207	196	186	175
6595	6615	282	272	261	250	240	229	218	208	197	187	176
6615	6635	283	273	262	251	241	230	220	209	198	188	177
6635	6655	284	274	263	252	242	231	221	210	199	189	178
6655	6675	285	275	264	253	243	232	221	210	200	190	179
6675	6695	286	276	265	254	244	233	223	212	201	191	180
6695	6715	287	277	266	255	245	234	224	213	202	192	181
6715	6735	288	278	267	256	246	235	225	214	203	193	182
6735	6755	289	279	268	257	247	236	226	215	204	194	183
6755	6775	290	280	269	258	248	237	227	216	205	195	184
6775	6795	291	281	270	259	249	238	228	217	206	196	185
6795	6815	292	282	271	260	250	239	229	218	207	197	186
6815	6835	293	283	272	261	251	240	230	219	208	198	187
6835	6855	294	284	273	263	252	241	231	220	209	199	188
6855	6875	295	285	274	264	253	242	232	221	211	200	189
6875	6895	296	286	275	265	254	243	233	222	212	201	190
6895	6915	297	287	276	266	255	244	234	223	213	202	191

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
6915	6935	298	288	277	267	256	245	235	224	214	203	192
6935	6955	299	289	278	268	257	246	236	225	215	204	193
6955	6975	300	290	279	269	258	247	237	226	216	205	194
6975	6995	301	291	280	270	259	248	238	227	217	206	195
6995	7015	302	292	281	271	260	249	239	228	218	207	196
7015	7035	303	293	282	272	261	250	240	229	219	208	197
7035	7055	305	294	283	273	262	251	241	230	220	209	198
7055	7075	306	295	284	274	263	253	242	231	221	210	199
7075	7095	307	296	285	275	264	254	243	232	222	211	201
7095	7115	308	297	286	276	265	255	244	233	223	212	202
7115	7135	309	298	287	277	266	256	245	234	224	213	203
7135	7155	310	299	288	278	267	257	246	235	225	214	204
7155	7175	311	300	289	279	268	258	247	236	226	215	205
7175	7195	312	301	290	280	269	259	248	237	227	216	206
7195	7215	313	302	291	281	270	260	249	238	228	217	207
7215	7235	314	303	292	282	271	261	250	239	229	218	208
7235	7255	315	304	293	283	272	262	251	240	230	219	209
7255	7275	316	305	294	284	273	263	252	241	231	220	210
7275	7295	317	306	296	285	274	264	253	242	232	221	211
7295	7315	318	307	297	286	275	265	254	244	233	222	212
7315	7335	319	308	298	287	276	266	255	245	234	223	213
7335	7355	320	309	299	288	277	267	256	246	235	224	214
7355	7375	321	310	300	289	278	268	257	247	236	225	215
7375	7395	322	311	301	290	279	269	258	248	237	226	216
7395	7415	323	312	302	291	280	270	259	249	238	227	217
7415	7435	324	313	303	292	281	271	260	250	239	228	218
7435	7455	325	314	304	293	282	272	261	251	240	229	219
7455	7475	326	315	305	294	283	273	262	252	241	230	220
7475	7495	327	316	306	295	284	274	263	253	242	231	221
7495	7515	328	317	307	296	286	275	264	254	243	232	222
7515	7535	329	318	308	297	287	276	265	255	244	234	223
7535	7555	330	319	309	298	288	277	266	256	245	235	224
7555	7575	331	320	310	299	289	278	267	257	246	236	225
7575	7595	332	321	311	300	290	279	268	258	247	237	226
7595	7615	333	322	312	301	291	280	269	259	248	238	227
7615	7635	334	323	313	302	292	281	270	260	249	239	228
7635	7655	335	324	314	303	293	282	271	261	250	240	229
7655	7675	336	325	315	304	294	283	272	262	251	241	230
7675	7695	337	326	316	305	295	284	273	263	252	242	231
7695	7715	338	327	317	306	296	285	274	264	253	243	232
7715	7735	339	329	318	307	297	286	275	265	254	244	233
7735	7755	340	330	319	308	298	287	277	266	255	245	234
7755	7775	341	331	320	309	299	288	278	267	256	246	235
7775	7795	342	332	321	310	300	289	279	268	257	247	236
7795	7815	343	333	322	311	301	290	280	269	258	248	237
7815	7835	344	334	323	312	302	291	281	270	259	249	238
7835	7855	345	335	324	313	303	292	282	271	260	250	239
7855	7875	346	336	325	314	304	293	283	272	261	251	240
7875	7895	347	337	326	315	305	294	284	273	262	252	241
7895	7915	348	338	327	316	306	295	285	274	263	253	242
7915	7935	349	339	328	317	307	296	286	275	264	254	243
7935	7955	350	340	329	319	308	297	287	276	265	255	244
7955	7975	351	341	330	320	309	298	288	277	267	256	245
7975	7995	352	342	331	321	310	299	289	278	268	257	246
7995	8015	353	343	332	322	311	300	290	279	269	258	247
8015	8035	354	344	333	323	312	301	291	280	270	259	248
8035	8055	355	345	334	324	313	302	292	281	271	260	249
8055	8075	356	346	335	325	314	303	293	282	272	261	250
8075	8095	357	347	336	326	315	304	294	283	273	262	251
8095	8115	358	348	337	327	316	305	295	284	274	263	252

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
8115	8135	359	349	338	328	317	306	296	285	275	264	253
8135	8155	360	350	339	329	318	307	297	286	276	265	254
8155	8175	362	351	340	330	319	308	298	287	277	266	255
8175	8195	363	352	341	331	320	310	299	288	278	267	256
8195	8215	364	353	342	332	321	311	300	289	279	268	258
8215	8235	365	354	343	333	322	312	301	290	280	269	259
8235	8255	366	355	344	334	323	313	302	291	281	270	260
8255	8275	367	356	345	335	324	314	303	292	282	271	261
8275	8295	368	357	346	336	325	315	304	293	283	272	262
8295	8315	369	358	347	337	326	316	305	294	284	273	263
8315	8335	370	359	348	338	327	317	306	295	285	274	264
8335	8355	371	360	349	339	328	318	307	296	286	275	265
8355	8375	372	361	350	340	329	319	308	297	287	276	266
8375	8395	373	362	352	341	330	320	309	298	288	277	267
8395	8415	374	363	353	342	331	321	310	300	289	278	268
8415	8435	375	364	354	343	332	322	311	301	290	279	269
8435	8455	376	365	355	344	333	323	312	302	291	280	270
8455	8475	377	366	356	345	334	324	313	303	292	281	271
8475	8495	378	367	357	346	335	325	314	304	293	282	272
8495	8515	379	368	358	347	336	326	315	305	294	283	273
8515	8535	380	369	359	348	337	327	316	306	295	284	274
8535	8555	381	370	360	349	338	328	317	307	296	285	275
8555	8575	382	371	361	350	339	329	318	308	297	286	276
8575	8595	383	372	362	351	340	330	319	309	298	287	277
8595	8615	384	373	363	352	341	331	320	310	299	288	278
8615	8635	385	374	364	353	343	332	321	311	300	289	279
8635	8655	386	375	365	354	344	333	322	312	301	291	280
8655	8675	387	376	366	355	345	334	323	313	302	292	281
8675	8695	388	377	367	356	346	335	324	314	303	293	282
8695	8715	389	378	368	357	347	336	325	315	304	294	283
8715	8735	390	379	369	358	348	337	326	316	305	295	284
8735	8755	391	380	370	359	349	338	327	317	306	296	285
8755	8775	392	381	371	360	350	339	328	318	307	297	286
8775	8795	393	382	372	361	351	340	329	319	308	298	287
8795	8815	394	383	373	362	352	341	330	320	309	299	288
8815	8835	395	385	374	363	353	342	331	321	310	300	289
8835	8855	396	386	375	364	354	343	333	322	311	301	290
8855	8875	397	387	376	365	355	344	334	323	312	302	291
8875	8895	398	388	377	366	356	345	335	324	313	303	292
8895	8915	399	389	378	367	357	346	336	325	314	304	293
8915	8935	400	390	379	368	358	347	337	326	315	305	294
8935	8955	401	391	380	369	359	348	338	327	316	306	295
8955	8975	402	392	381	370	360	349	339	328	317	307	296
8975	8995	403	393	382	371	361	350	340	329	318	308	297
8995	9015	404	394	383	372	362	351	341	330	319	309	298
9015	9035	405	395	384	373	363	352	342	331	320	310	299
9035	9055	406	396	385	374	364	353	343	332	321	311	300
9055	9075	407	397	386	376	365	354	344	333	322	312	301
9075	9095	408	398	387	377	366	355	345	334	324	313	302
9095	9115	409	399	388	378	367	356	346	335	325	314	303
9115	9135	410	400	389	379	368	357	347	336	326	315	304
9135	9155	411	401	390	380	369	358	348	337	327	316	305
9155	9175	412	402	391	381	370	359	349	338	328	317	306
9175	9195	413	403	392	382	371	360	350	339	329	318	307
9195	9215	414	404	393	383	372	361	351	340	330	319	308
9215	9235	415	405	394	384	373	362	352	341	331	320	309
9235	9255	416	406	395	385	374	363	353	342	332	321	310
9255	9275	418	407	396	386	375	364	354	343	333	322	311
9275	9295	419	408	397	387	376	366	355	344	334	323	312
9295	9315	420	409	398	388	377	367	356	345	335	324	314

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
9315	9335	421	410	399	389	378	368	357	346	336	325	315
9335	9355	422	411	400	390	379	369	358	347	337	326	316
9355	9375	423	412	401	391	380	370	359	348	338	327	317
9375	9395	424	413	402	392	381	371	360	349	339	328	318
9395	9415	425	414	403	393	382	372	361	350	340	329	319
9415	9435	426	415	404	394	383	373	362	351	341	330	320
9435	9455	427	416	405	395	384	374	363	352	342	331	321
9455	9475	428	417	406	396	385	375	364	353	343	332	322
9475	9495	429	418	407	397	386	376	365	354	344	333	323
9495	9515	430	419	409	398	387	377	366	355	345	334	324
9515	9535	431	420	410	399	388	378	367	357	346	335	325
9535	9555	432	421	411	400	389	379	368	358	347	336	326
9555	9575	433	422	412	401	390	380	369	359	348	337	327
9575	9595	434	423	413	402	391	381	370	360	349	338	328
9595	9615	435	424	414	403	392	382	371	361	350	339	329
9615	9635	436	425	415	404	393	383	372	362	351	340	330
9635	9655	437	426	416	405	394	384	373	363	352	341	331
9655	9675	438	427	417	406	395	385	374	364	353	342	332
9675	9695	439	428	418	407	396	386	375	365	354	343	333
9695	9715	440	429	419	408	397	387	376	366	355	344	334
9715	9735	441	430	420	409	399	388	377	367	356	345	335
9735	9755	442	431	421	410	400	389	378	368	357	347	336
9755	9775	443	432	422	411	401	390	379	369	358	348	337
9775	9795	444	433	423	412	402	391	380	370	359	349	338
9795	9815	445	434	424	413	403	392	381	371	360	350	339
9815	9835	446	435	425	414	404	393	382	372	361	351	340
9835	9855	447	436	426	415	405	394	383	373	362	352	341
9855	9875	448	437	427	416	406	395	384	374	363	353	342
9875	9895	449	438	428	417	407	396	385	375	364	354	343
9895	9915	450	439	429	418	408	397	386	376	365	355	344
9915	9935	451	440	430	419	409	398	387	377	366	356	345
9935	9955	452	442	431	420	410	399	388	378	367	357	346
9955	9975	453	443	432	421	411	400	390	379	368	358	347
9975	9995	454	444	433	422	412	401	391	380	369	359	348
9995	10015	455	445	434	423	413	402	392	381	370	360	349
10015	10035	456	446	435	424	414	403	393	382	371	361	350
10035	10055	457	447	436	425	415	404	394	383	372	362	351
10055	10075	458	448	437	426	416	405	395	384	373	363	352
10075	10095	459	449	438	427	417	406	396	385	374	364	353
10095	10115	460	450	439	428	418	407	397	386	375	365	354
10115	10135	461	451	440	429	419	408	398	387	376	366	355
10135	10155	462	452	441	430	420	409	399	388	377	367	356
10155	10175	463	453	442	432	421	410	400	389	378	368	357
10175	10195	464	454	443	433	422	411	401	390	380	369	358
10195	10215	465	455	444	434	423	412	402	391	381	370	359
10215	10235	466	456	445	435	424	413	403	392	382	371	360
10235	10255	467	457	446	436	425	414	404	393	383	372	361
10255	10275	468	458	447	437	426	415	405	394	384	373	362
10275	10295	469	459	448	438	427	416	406	395	385	374	363
10295	10315	470	460	449	439	428	417	407	396	386	375	364
10315	10335	471	461	450	440	429	418	408	397	387	376	365
10335	10355	472	462	451	441	430	419	409	398	388	377	366
10355	10375	473	463	452	442	431	420	410	399	389	378	367
10375	10395	475	464	453	443	432	421	411	400	390	379	368
10395	10415	476	465	454	444	433	423	412	401	391	380	369
10415	10435	477	466	455	445	434	424	413	402	392	381	371
10435	10455	478	467	456	446	435	425	414	403	393	382	372
10455	10475	479	468	457	447	436	426	415	404	394	383	373
10475	10495	480	469	458	448	437	427	416	405	395	384	374
10495	10515	481	470	459	449	438	428	417	406	396	385	375

10515 and over use the percentage method beginning on page 17.

Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

		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	375	0	0	0	0	0	0	0	0	0	0	0
375	390	1	0	0	0	0	0	0	0	0	0	0
390	405	2	0	0	0	0	0	0	0	0	0	0
405	420	2	0	0	0	0	0	0	0	0	0	0
420	435	3	1	0	0	0	0	0	0	0	0	0
435	450	4	1	0	0	0	0	0	0	0	0	0
450	465	5	2	0	0	0	0	0	0	0	0	0
465	480	5	3	0	0	0	0	0	0	0	0	0
480	495	6	4	1	0	0	0	0	0	0	0	0
495	510	7	4	2	0	0	0	0	0	0	0	0
510	525	8	5	3	0	0	0	0	0	0	0	0
525	540	8	6	3	1	0	0	0	0	0	0	0
540	555	9	7	4	2	0	0	0	0	0	0	0
555	570	10	7	5	3	0	0	0	0	0	0	0
570	585	11	8	6	3	1	0	0	0	0	0	0
585	600	11	9	7	4	2	0	0	0	0	0	0
600	615	12	10	7	5	2	0	0	0	0	0	0
615	630	13	11	8	6	3	1	0	0	0	0	0
630	645	14	11	9	6	4	1	0	0	0	0	0
645	660	14	12	10	7	5	2	0	0	0	0	0
660	675	15	13	10	8	5	3	1	0	0	0	0
675	690	16	14	11	9	6	4	1	0	0	0	0
690	705	17	14	12	9	7	5	2	0	0	0	0
705	720	18	15	13	10	8	5	3	0	0	0	0
720	735	18	16	13	11	9	6	4	1	0	0	0
735	750	19	17	14	12	9	7	4	2	0	0	0
750	765	20	17	15	12	10	8	5	3	0	0	0
765	780	21	18	16	13	11	8	6	3	1	0	0
780	795	21	19	16	14	12	9	7	4	2	0	0
795	810	22	20	17	15	12	10	7	5	3	0	0
810	825	23	20	18	16	13	11	8	6	3	1	0
825	840	24	21	19	16	14	11	9	7	4	2	0
840	855	24	22	20	17	15	12	10	7	5	2	0
855	870	25	23	20	18	15	13	10	8	6	3	1
870	885	26	23	21	19	16	14	11	9	6	4	1
885	900	27	24	22	19	17	14	12	10	7	5	2
900	915	27	25	23	20	18	15	13	10	8	5	3
915	930	28	26	23	21	18	16	14	11	9	6	4
930	945	29	27	24	22	19	17	14	12	9	7	5
945	960	30	27	25	22	20	18	15	13	10	8	5
960	975	31	28	26	23	21	18	16	13	11	9	6
975	990	31	29	26	24	22	19	17	14	12	9	7
990	1005	32	30	27	25	22	20	17	15	12	10	8
1005	1020	33	30	28	25	23	21	18	16	13	11	8
1020	1035	34	31	29	26	24	21	19	16	14	12	9
1035	1050	34	32	29	27	25	22	20	17	15	12	10
1050	1065	35	33	30	28	25	23	20	18	16	13	11
1065	1080	36	33	31	29	26	24	21	19	16	14	11
1080	1095	37	34	32	29	27	24	22	20	17	15	12
1095	1110	37	35	33	30	28	25	23	20	18	15	13
1110	1125	38	36	33	31	28	26	23	21	19	16	14
1125	1140	39	36	34	32	29	27	24	22	19	17	14
1140	1155	40	37	35	32	30	27	25	23	20	18	15
1155	1170	40	38	36	33	31	28	26	23	21	18	16
1170	1185	41	39	36	34	31	29	27	24	22	19	17
1185	1200	42	40	37	35	32	30	27	25	22	20	18
1200	1215	43	40	38	35	33	31	28	26	23	21	18
1215	1230	44	41	39	36	34	31	29	26	24	21	19
1230	1245	44	42	39	37	34	32	30	27	25	22	20
1245	1260	45	43	40	38	35	33	30	28	25	23	21

Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1260	1275	46	43	41	38	36	34	31	29	26	24	21
1275	1290	47	44	42	39	37	34	32	29	27	25	22
1290	1305	47	45	42	40	38	35	33	30	28	25	23
1305	1320	48	46	43	41	38	36	33	31	29	26	24
1320	1335	49	46	44	42	39	37	34	32	29	27	24
1335	1350	50	47	45	42	40	37	35	32	30	28	25
1350	1365	50	48	45	43	41	38	36	33	31	28	26
1365	1380	51	49	46	44	41	39	36	34	32	29	27
1380	1395	52	49	47	45	42	40	37	35	32	30	27
1395	1410	53	50	48	45	43	40	38	36	33	31	28
1410	1425	53	51	49	46	44	41	39	36	34	31	29
1425	1440	54	52	49	47	44	42	40	37	35	32	30
1440	1455	55	53	50	48	45	43	40	38	35	33	30
1455	1470	56	53	51	48	46	43	41	39	36	34	31
1470	1485	56	54	52	49	47	44	42	39	37	34	32
1485	1500	57	55	52	50	47	45	43	40	38	35	33
1500	1515	58	56	53	51	48	46	43	41	38	36	34
1515	1530	59	56	54	51	49	47	44	42	39	37	34
1530	1545	60	57	55	52	50	47	45	42	40	38	35
1545	1560	60	58	55	53	51	48	46	43	41	38	36
1560	1575	61	59	56	54	51	49	46	44	41	39	37
1575	1590	62	59	57	54	52	50	47	45	42	40	37
1590	1605	63	60	58	55	53	50	48	45	43	41	38
1605	1620	63	61	58	56	54	51	49	46	44	41	39
1620	1635	64	62	59	57	54	52	49	47	45	42	40
1635	1650	65	62	60	58	55	53	50	48	45	43	40
1650	1665	66	63	61	58	56	53	51	49	46	44	41
1665	1680	66	64	62	59	57	54	52	49	47	44	42
1680	1695	67	65	62	60	57	55	52	50	48	45	43
1695	1710	68	65	63	61	58	56	53	51	48	46	43
1710	1725	69	66	64	61	59	56	54	52	49	47	44
1725	1740	69	67	65	62	60	57	55	52	50	47	45
1740	1755	70	68	65	63	60	58	56	53	51	48	46
1755	1770	71	69	66	64	61	59	56	54	51	49	47
1770	1785	72	69	67	64	62	60	57	55	52	50	47
1785	1800	73	70	68	65	63	60	58	55	53	50	48
1800	1815	73	71	68	66	63	61	59	56	54	51	49
1815	1830	74	72	69	67	64	62	59	57	54	52	50
1830	1845	75	72	70	67	65	63	60	58	55	53	50
1845	1860	76	73	71	68	66	63	61	58	56	54	51
1860	1875	76	74	71	69	67	64	62	59	57	54	52
1875	1890	77	75	72	70	67	65	62	60	58	55	53
1890	1905	78	75	73	71	68	66	63	61	58	56	53
1905	1920	79	76	74	71	69	66	64	61	59	57	54
1920	1935	79	77	74	72	70	67	65	62	60	57	55
1935	1950	80	78	75	73	70	68	65	63	61	58	56
1950	1965	81	78	76	74	71	69	66	64	61	59	56
1965	1980	82	79	77	74	72	69	67	65	62	60	57
1980	1995	82	80	78	75	73	70	68	65	63	60	58
1995	2010	83	81	78	76	73	71	69	66	64	61	59
2010	2025	84	82	79	77	74	72	69	67	64	62	59
2025	2040	85	82	80	77	75	72	70	68	65	63	60
2040	2055	85	83	81	78	76	73	71	68	66	63	61
2055	2070	86	84	81	79	76	74	72	69	67	64	62
2070	2085	87	85	82	80	77	75	72	70	67	65	63
2085	2100	88	85	83	80	78	76	73	71	68	66	63
2100	2115	89	86	84	81	79	76	74	71	69	67	64
2115	2130	89	87	84	82	80	77	75	72	70	67	65
2130	2145	90	88	85	83	80	78	75	73	71	68	66
2145	2160	91	88	86	84	81	79	76	74	71	69	66

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

Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	740	0	0	0	0	0	0	0	0	0	0	0
740	755	1	0	0	0	0	0	0	0	0	0	0
755	770	1	0	0	0	0	0	0	0	0	0	0
770	785	2	0	0	0	0	0	0	0	0	0	0
785	800	3	0	0	0	0	0	0	0	0	0	0
800	815	4	0	0	0	0	0	0	0	0	0	0
815	830	4	0	0	0	0	0	0	0	0	0	0
830	845	5	0	0	0	0	0	0	0	0	0	0
845	860	6	1	0	0	0	0	0	0	0	0	0
860	875	7	2	0	0	0	0	0	0	0	0	0
875	890	7	3	0	0	0	0	0	0	0	0	0
890	905	8	3	0	0	0	0	0	0	0	0	0
905	920	9	4	0	0	0	0	0	0	0	0	0
920	935	10	5	0	0	0	0	0	0	0	0	0
935	950	11	6	1	0	0	0	0	0	0	0	0
950	965	11	6	2	0	0	0	0	0	0	0	0
965	980	12	7	2	0	0	0	0	0	0	0	0
980	995	13	8	3	0	0	0	0	0	0	0	0
995	1010	14	9	4	0	0	0	0	0	0	0	0
1010	1025	14	9	5	0	0	0	0	0	0	0	0
1025	1040	15	10	5	0	0	0	0	0	0	0	0
1040	1055	16	11	6	1	0	0	0	0	0	0	0
1055	1070	17	12	7	2	0	0	0	0	0	0	0
1070	1085	17	13	8	3	0	0	0	0	0	0	0
1085	1100	18	13	8	3	0	0	0	0	0	0	0
1100	1115	19	14	9	4	0	0	0	0	0	0	0
1115	1130	20	15	10	5	0	0	0	0	0	0	0
1130	1145	20	16	11	6	1	0	0	0	0	0	0
1145	1160	21	16	11	7	2	0	0	0	0	0	0
1160	1175	22	17	12	7	2	0	0	0	0	0	0
1175	1190	23	18	13	8	3	0	0	0	0	0	0
1190	1205	24	19	14	9	4	0	0	0	0	0	0
1205	1220	24	19	14	10	5	0	0	0	0	0	0
1220	1235	25	20	15	10	5	1	0	0	0	0	0
1235	1250	26	21	16	11	6	1	0	0	0	0	0
1250	1265	27	22	17	12	7	2	0	0	0	0	0
1265	1280	27	22	18	13	8	3	0	0	0	0	0
1280	1295	28	23	18	13	9	4	0	0	0	0	0
1295	1310	29	24	19	14	9	4	0	0	0	0	0
1310	1325	30	25	20	15	10	5	0	0	0	0	0
1325	1340	30	25	21	16	11	6	1	0	0	0	0
1340	1355	31	26	21	16	12	7	2	0	0	0	0
1355	1370	32	27	22	17	12	7	3	0	0	0	0
1370	1385	33	28	23	18	13	8	3	0	0	0	0
1385	1400	33	29	24	19	14	9	4	0	0	0	0
1400	1415	34	29	24	20	15	10	5	0	0	0	0
1415	1430	35	30	25	20	15	10	6	1	0	0	0
1430	1445	36	31	26	21	16	11	6	1	0	0	0
1445	1460	36	32	27	22	17	12	7	2	0	0	0
1460	1475	37	32	27	23	18	13	8	3	0	0	0
1475	1490	38	33	28	23	18	14	9	4	0	0	0
1490	1505	39	34	29	24	19	14	9	5	0	0	0
1505	1520	40	35	30	25	20	15	10	5	0	0	0
1520	1535	40	35	31	26	21	16	11	6	1	0	0
1535	1550	41	36	31	26	21	17	12	7	2	0	0
1550	1565	42	37	32	27	22	17	12	8	3	0	0
1565	1580	43	38	33	28	23	18	13	8	3	0	0
1580	1595	43	38	34	29	24	19	14	9	4	0	0
1595	1610	44	39	34	29	25	20	15	10	5	0	0
1610	1625	45	40	35	30	25	20	16	11	6	1	0

Head of Household - Biweekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1625	1640	46	41	36	31	26	21	16	11	6	2	0
1640	1655	46	42	37	32	27	22	17	12	7	2	0
1655	1670	47	42	37	32	28	23	18	13	8	3	0
1670	1685	48	43	38	33	28	23	19	14	9	4	0
1685	1700	49	44	39	34	29	24	19	14	10	5	0
1700	1715	49	45	40	35	30	25	20	15	10	5	1
1715	1730	50	45	40	36	31	26	21	16	11	6	1
1730	1745	51	46	41	36	31	27	22	17	12	7	2
1745	1760	52	47	42	37	32	27	22	18	13	8	3
1760	1775	53	48	43	38	33	28	23	18	13	8	4
1775	1790	53	48	43	39	34	29	24	19	14	9	4
1790	1805	54	49	44	39	34	30	25	20	15	10	5
1805	1820	55	50	45	40	35	30	25	21	16	11	6
1820	1835	56	51	46	41	36	31	26	21	16	12	7
1835	1850	56	51	47	42	37	32	27	22	17	12	7
1850	1865	57	52	47	42	38	33	28	23	18	13	8
1865	1880	58	53	48	43	38	33	29	24	19	14	9
1880	1895	59	54	49	44	39	34	29	24	19	15	10
1895	1910	59	55	50	45	40	35	30	25	20	15	10
1910	1925	60	55	50	45	41	36	31	26	21	16	11
1925	1940	61	56	51	46	41	36	32	27	22	17	12
1940	1955	62	57	52	47	42	37	32	27	23	18	13
1955	1970	62	58	53	48	43	38	33	28	23	18	14
1970	1985	63	58	53	49	44	39	34	29	24	19	14
1985	2000	64	59	54	49	44	40	35	30	25	20	15
2000	2015	65	60	55	50	45	40	35	30	26	21	16
2015	2030	66	61	56	51	46	41	36	31	26	21	17
2030	2045	66	61	56	52	47	42	37	32	27	22	17
2045	2060	67	62	57	52	47	43	38	33	28	23	18
2060	2075	68	63	58	53	48	43	38	34	29	24	19
2075	2090	69	64	59	54	49	44	39	34	29	25	20
2090	2105	69	64	60	55	50	45	40	35	30	25	20
2105	2120	70	65	60	55	51	46	41	36	31	26	21
2120	2135	71	66	61	56	51	46	41	37	32	27	22
2135	2150	72	67	62	57	52	47	42	37	32	28	23
2150	2165	72	67	63	58	53	48	43	38	33	28	23
2165	2180	73	68	63	58	54	49	44	39	34	29	24
2180	2195	74	69	64	59	54	49	45	40	35	30	25
2195	2210	75	70	65	60	55	50	45	40	36	31	26
2210	2225	75	71	66	61	56	51	46	41	36	31	26
2225	2240	76	71	66	62	57	52	47	42	37	32	27
2240	2255	77	72	67	62	57	52	48	43	38	33	28
2255	2270	78	73	68	63	58	53	48	43	39	34	29
2270	2285	78	74	69	64	59	54	49	44	39	34	30
2285	2300	79	74	69	65	60	55	50	45	40	35	30
2300	2315	80	75	70	65	60	56	51	46	41	36	31
2315	2330	81	76	71	66	61	56	51	47	42	37	32
2330	2345	82	77	72	67	62	57	52	47	42	37	33
2345	2360	82	77	73	68	63	58	53	48	43	38	33
2360	2375	83	78	73	68	63	59	54	49	44	39	34
2375	2390	84	79	74	69	64	59	54	50	45	40	35
2390	2405	85	80	75	70	65	60	55	50	45	41	36
2405	2420	85	80	76	71	66	61	56	51	46	41	36
2420	2435	86	81	76	71	67	62	57	52	47	42	37
2435	2450	87	82	77	72	67	62	58	53	48	43	38
2450	2465	88	83	78	73	68	63	58	53	48	44	39
2465	2480	88	84	79	74	69	64	59	54	49	44	39
2480	2495	89	84	79	74	70	65	60	55	50	45	40
2495	2510	90	85	80	75	70	65	61	56	51	46	41
2510	2525	91	86	81	76	71	66	61	56	52	47	42

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 -												
2525	2540	91	87	82	77	72	67	62	57	52	47	43
2540	2555	92	87	82	78	73	68	63	58	53	48	43
2555	2570	93	88	83	78	73	69	64	59	54	49	44
2570	2585	94	89	84	79	74	69	64	59	55	50	45
2585	2600	95	90	85	80	75	70	65	60	55	50	46
2600	2615	95	90	85	81	76	71	66	61	56	51	46
2615	2630	96	91	86	81	76	72	67	62	57	52	47
2630	2645	97	92	87	82	77	72	67	63	58	53	48
2645	2660	98	93	88	83	78	73	68	63	58	54	49
2660	2675	98	93	89	84	79	74	69	64	59	54	49
2675	2690	99	94	89	84	80	75	70	65	60	55	50
2690	2705	100	95	90	85	80	75	70	66	61	56	51
2705	2720	101	96	91	86	81	76	71	66	61	57	52
2720	2735	101	96	92	87	82	77	72	67	62	57	52
2735	2750	102	97	92	87	83	78	73	68	63	58	53
2750	2765	103	98	93	88	83	78	74	69	64	59	54
2765	2780	104	99	94	89	84	79	74	69	65	60	55
2780	2795	104	100	95	90	85	80	75	70	65	60	56
2795	2810	105	100	95	91	86	81	76	71	66	61	56
2810	2825	106	101	96	91	86	81	77	72	67	62	57
2825	2840	107	102	97	92	87	82	77	72	68	63	58
2840	2855	107	103	98	93	88	83	78	73	68	63	59
2855	2870	108	103	98	94	89	84	79	74	69	64	59
2870	2885	109	104	99	94	89	85	80	75	70	65	60
2885	2900	110	105	100	95	90	85	80	76	71	66	61
2900	2915	111	106	101	96	91	86	81	76	71	67	62
2915	2930	111	106	102	97	92	87	82	77	72	67	62
2930	2945	112	107	102	97	93	88	83	78	73	68	63
2945	2960	113	108	103	98	93	88	83	79	74	69	64
2960	2975	114	109	104	99	94	89	84	79	74	70	65
2975	2990	114	109	105	100	95	90	85	80	75	70	65
2990	3005	115	110	105	100	96	91	86	81	76	71	66
3005	3020	116	111	106	101	96	91	87	82	77	72	67
3020	3035	117	112	107	102	97	92	87	82	78	73	68
3035	3050	117	113	108	103	98	93	88	83	78	73	68
3050	3065	118	113	108	104	99	94	89	84	79	74	69
3065	3080	119	114	109	104	99	94	90	85	80	75	70
3080	3095	120	115	110	105	100	95	90	85	81	76	71
3095	3110	120	116	111	106	101	96	91	86	81	76	72
3110	3125	121	116	111	107	102	97	92	87	82	77	72
3125	3140	122	117	112	107	102	98	93	88	83	78	73
3140	3155	123	118	113	108	103	98	93	89	84	79	74
3155	3170	124	119	114	109	104	99	94	89	84	79	75
3170	3185	124	119	115	110	105	100	95	90	85	80	75
3185	3200	125	120	115	110	105	101	96	91	86	81	76
3200	3215	126	121	116	111	106	101	96	92	87	82	77
3215	3230	127	122	117	112	107	102	97	92	87	83	78
3230	3245	127	122	118	113	108	103	98	93	88	83	78
3245	3260	128	123	118	113	109	104	99	94	89	84	79
3260	3275	129	124	119	114	109	104	100	95	90	85	80
3275	3290	130	125	120	115	110	105	100	95	90	86	81
3290	3305	130	126	121	116	111	106	101	96	91	86	81
3305	3320	131	126	121	116	112	107	102	97	92	87	82
3320	3335	132	127	122	117	112	107	103	98	93	88	83
3335	3350	133	128	123	118	113	108	103	98	94	89	84
3350	3365	133	129	124	119	114	109	104	99	94	89	85
3365	3380	134	129	124	120	115	110	105	100	95	90	85
3380	3395	135	130	125	120	115	111	106	101	96	91	86
3395	3410	136	131	126	121	116	111	106	101	97	92	87
3410	3425	137	132	127	122	117	112	107	102	97	92	88

Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3425	3440	137	132	127	123	118	113	108	103	98	93	88
3440	3455	138	133	128	123	118	114	109	104	99	94	89
3455	3470	139	134	129	124	119	114	109	105	100	95	90
3470	3485	140	135	130	125	120	115	110	105	100	96	91
3485	3500	140	135	131	126	121	116	111	106	101	96	91
3500	3515	141	136	131	126	122	117	112	107	102	97	92
3515	3530	142	137	132	127	122	117	112	108	103	98	93
3530	3545	143	138	133	128	123	118	113	108	103	99	94
3545	3560	143	138	134	129	124	119	114	109	104	99	94
3560	3575	144	139	134	129	125	120	115	110	105	100	95
3575	3590	145	140	135	130	125	120	116	111	106	101	96
3590	3605	146	141	136	131	126	121	116	111	107	102	97
3605	3620	146	142	137	132	127	122	117	112	107	102	97
3620	3635	147	142	137	133	128	123	118	113	108	103	98
3635	3650	148	143	138	133	128	123	119	114	109	104	99
3650	3665	149	144	139	134	129	124	119	114	110	105	100
3665	3680	149	145	140	135	130	125	120	115	110	105	101
3680	3695	150	145	140	136	131	126	121	116	111	106	101
3695	3710	151	146	141	136	131	127	122	117	112	107	102
3710	3725	152	147	142	137	132	127	122	118	113	108	103
3725	3740	153	148	143	138	133	128	123	118	113	108	104
3740	3755	153	148	144	139	134	129	124	119	114	109	104
3755	3770	154	149	144	139	134	130	125	120	115	110	105
3770	3785	155	150	145	140	135	130	125	121	116	111	106
3785	3800	156	151	146	141	136	131	126	121	116	112	107
3800	3815	156	151	147	142	137	132	127	122	117	112	107
3815	3830	157	152	147	142	138	133	128	123	118	113	108
3830	3845	158	153	148	143	138	133	129	124	119	114	109
3845	3860	159	154	149	144	139	134	129	124	119	115	110
3860	3875	159	155	150	145	140	135	130	125	120	115	110
3875	3890	160	155	150	145	141	136	131	126	121	116	111
3890	3905	161	156	151	146	141	136	132	127	122	117	112
3905	3920	162	157	152	147	142	137	132	127	123	118	113
3920	3935	162	158	153	148	143	138	133	128	123	118	114
3935	3950	163	158	153	149	144	139	134	129	124	119	114
3950	3965	164	159	154	149	144	140	135	130	125	120	115
3965	3980	165	160	155	150	145	140	135	130	126	121	116
3980	3995	166	161	156	151	146	141	136	131	126	121	117
3995	4010	166	161	156	152	147	142	137	132	127	122	117
4010	4025	167	162	157	152	147	143	138	133	128	123	118
4025	4040	168	163	158	153	148	143	138	134	129	124	119
4040	4055	169	164	159	154	149	144	139	134	129	125	120
4055	4070	169	164	160	155	150	145	140	135	130	125	120
4070	4085	170	165	160	155	151	146	141	136	131	126	121
4085	4100	171	166	161	156	151	146	142	137	132	127	122
4100	4115	172	167	162	157	152	147	142	137	132	128	123
4115	4130	172	168	163	158	153	148	143	138	133	128	123
4130	4145	173	168	163	158	154	149	144	139	134	129	124
4145	4160	174	169	164	159	154	149	145	140	135	130	125
4160	4175	175	170	165	160	155	150	145	140	136	131	126
4175	4190	175	171	166	161	156	151	146	141	136	131	127
4190	4205	176	171	166	162	157	152	147	142	137	132	127
4205	4220	177	172	167	162	157	153	148	143	138	133	128
4220	4235	178	173	168	163	158	153	148	143	139	134	129
4235	4250	179	174	169	164	159	154	149	144	139	134	130
4250	4265	179	174	169	165	160	155	150	145	140	135	130
4265	4280	180	175	170	165	160	156	151	146	141	136	131
4280	4295	181	176	171	166	161	156	151	147	142	137	132
4295	4310	182	177	172	167	162	157	152	147	142	138	133
4310	4325	182	177	173	168	163	158	153	148	143	138	133

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

Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	800	0	0	0	0	0	0	0	0	0	0	0
800	815	1	0	0	0	0	0	0	0	0	0	0
815	830	1	0	0	0	0	0	0	0	0	0	0
830	845	2	0	0	0	0	0	0	0	0	0	0
845	860	3	0	0	0	0	0	0	0	0	0	0
860	875	4	0	0	0	0	0	0	0	0	0	0
875	890	4	0	0	0	0	0	0	0	0	0	0
890	905	5	0	0	0	0	0	0	0	0	0	0
905	920	6	1	0	0	0	0	0	0	0	0	0
920	935	7	1	0	0	0	0	0	0	0	0	0
935	950	7	2	0	0	0	0	0	0	0	0	0
950	965	8	3	0	0	0	0	0	0	0	0	0
965	980	9	4	0	0	0	0	0	0	0	0	0
980	995	10	4	0	0	0	0	0	0	0	0	0
995	1010	10	5	0	0	0	0	0	0	0	0	0
1010	1025	11	6	1	0	0	0	0	0	0	0	0
1025	1040	12	7	1	0	0	0	0	0	0	0	0
1040	1055	13	7	2	0	0	0	0	0	0	0	0
1055	1070	14	8	3	0	0	0	0	0	0	0	0
1070	1085	14	9	4	0	0	0	0	0	0	0	0
1085	1100	15	10	4	0	0	0	0	0	0	0	0
1100	1115	16	11	5	0	0	0	0	0	0	0	0
1115	1130	17	11	6	1	0	0	0	0	0	0	0
1130	1145	17	12	7	1	0	0	0	0	0	0	0
1145	1160	18	13	7	2	0	0	0	0	0	0	0
1160	1175	19	14	8	3	0	0	0	0	0	0	0
1175	1190	20	14	9	4	0	0	0	0	0	0	0
1190	1205	20	15	10	4	0	0	0	0	0	0	0
1205	1220	21	16	11	5	0	0	0	0	0	0	0
1220	1235	22	17	11	6	1	0	0	0	0	0	0
1235	1250	23	17	12	7	1	0	0	0	0	0	0
1250	1265	23	18	13	8	2	0	0	0	0	0	0
1265	1280	24	19	14	8	3	0	0	0	0	0	0
1280	1295	25	20	14	9	4	0	0	0	0	0	0
1295	1310	26	20	15	10	5	0	0	0	0	0	0
1310	1325	26	21	16	11	5	0	0	0	0	0	0
1325	1340	27	22	17	11	6	1	0	0	0	0	0
1340	1355	28	23	17	12	7	2	0	0	0	0	0
1355	1370	29	23	18	13	8	2	0	0	0	0	0
1370	1385	30	24	19	14	8	3	0	0	0	0	0
1385	1400	30	25	20	14	9	4	0	0	0	0	0
1400	1415	31	26	20	15	10	5	0	0	0	0	0
1415	1430	32	27	21	16	11	5	0	0	0	0	0
1430	1445	33	27	22	17	11	6	1	0	0	0	0
1445	1460	33	28	23	17	12	7	2	0	0	0	0
1460	1475	34	29	24	18	13	8	2	0	0	0	0
1475	1490	35	30	24	19	14	8	3	0	0	0	0
1490	1505	36	30	25	20	14	9	4	0	0	0	0
1505	1520	36	31	26	21	15	10	5	0	0	0	0
1520	1535	37	32	27	21	16	11	5	0	0	0	0
1535	1550	38	33	27	22	17	11	6	1	0	0	0
1550	1565	39	33	28	23	18	12	7	2	0	0	0
1565	1580	39	34	29	24	18	13	8	2	0	0	0
1580	1595	40	35	30	24	19	14	8	3	0	0	0
1595	1610	41	36	30	25	20	14	9	4	0	0	0
1610	1625	42	36	31	26	21	15	10	5	0	0	0
1625	1640	43	37	32	27	21	16	11	5	0	0	0
1640	1655	43	38	33	27	22	17	11	6	1	0	0
1655	1670	44	39	33	28	23	18	12	7	2	0	0
1670	1685	45	40	34	29	24	18	13	8	2	0	0

Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1685	1700	46	40	35	30	24	19	14	8	3	0	0
1700	1715	46	41	36	30	25	20	15	9	4	0	0
1715	1730	47	42	37	31	26	21	15	10	5	0	0
1730	1745	48	43	37	32	27	21	16	11	5	0	0
1745	1760	49	43	38	33	27	22	17	12	6	1	0
1760	1775	49	44	39	33	28	23	18	12	7	2	0
1775	1790	50	45	40	34	29	24	18	13	8	2	0
1790	1805	51	46	40	35	30	24	19	14	9	3	0
1805	1820	52	46	41	36	30	25	20	15	9	4	0
1820	1835	52	47	42	37	31	26	21	15	10	5	0
1835	1850	53	48	43	37	32	27	21	16	11	6	0
1850	1865	54	49	43	38	33	27	22	17	12	6	1
1865	1880	55	49	44	39	34	28	23	18	12	7	2
1880	1895	56	50	45	40	34	29	24	18	13	8	2
1895	1910	56	51	46	40	35	30	24	19	14	9	3
1910	1925	57	52	46	41	36	31	25	20	15	9	4
1925	1940	58	53	47	42	37	31	26	21	15	10	5
1940	1955	59	53	48	43	37	32	27	21	16	11	6
1955	1970	59	54	49	43	38	33	28	22	17	12	6
1970	1985	60	55	49	44	39	34	28	23	18	12	7
1985	2000	61	56	50	45	40	34	29	24	18	13	8
2000	2015	62	56	51	46	40	35	30	25	19	14	9
2015	2030	62	57	52	46	41	36	31	25	20	15	9
2030	2045	63	58	53	47	42	37	31	26	21	15	10
2045	2060	64	59	53	48	43	37	32	27	21	16	11
2060	2075	65	59	54	49	43	38	33	28	22	17	12
2075	2090	65	60	55	50	44	39	34	28	23	18	12
2090	2105	66	61	56	50	45	40	34	29	24	18	13
2105	2120	67	62	56	51	46	40	35	30	25	19	14
2120	2135	68	62	57	52	47	41	36	31	25	20	15
2135	2150	68	63	58	53	47	42	37	31	26	21	15
2150	2165	69	64	59	53	48	43	37	32	27	22	16
2165	2180	70	65	59	54	49	44	38	33	28	22	17
2180	2195	71	65	60	55	50	44	39	34	28	23	18
2195	2210	72	66	61	56	50	45	40	34	29	24	19
2210	2225	72	67	62	56	51	46	40	35	30	25	19
2225	2240	73	68	62	57	52	47	41	36	31	25	20
2240	2255	74	69	63	58	53	47	42	37	31	26	21
2255	2270	75	69	64	59	53	48	43	37	32	27	22
2270	2285	75	70	65	59	54	49	44	38	33	28	22
2285	2300	76	71	66	60	55	50	44	39	34	28	23
2300	2315	77	72	66	61	56	50	45	40	34	29	24
2315	2330	78	72	67	62	56	51	46	41	35	30	25
2330	2345	78	73	68	63	57	52	47	41	36	31	25
2345	2360	79	74	69	63	58	53	47	42	37	31	26
2360	2375	80	75	69	64	59	53	48	43	38	32	27
2375	2390	81	75	70	65	59	54	49	44	38	33	28
2390	2405	81	76	71	66	60	55	50	44	39	34	28
2405	2420	82	77	72	66	61	56	50	45	40	35	29
2420	2435	83	78	72	67	62	56	51	46	41	35	30
2435	2450	84	78	73	68	63	57	52	47	41	36	31
2450	2465	85	79	74	69	63	58	53	47	42	37	32
2465	2480	85	80	75	69	64	59	53	48	43	38	32
2480	2495	86	81	75	70	65	60	54	49	44	38	33
2495	2510	87	82	76	71	66	60	55	50	44	39	34
2510	2525	88	82	77	72	66	61	56	50	45	40	35
2525	2540	88	83	78	72	67	62	57	51	46	41	35
2540	2555	89	84	79	73	68	63	57	52	47	41	36
2555	2570	90	85	79	74	69	63	58	53	47	42	37
2570	2585	91	85	80	75	69	64	59	54	48	43	38

Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2585	2600	91	86	81	75	70	65	60	54	49	44	38
2600	2615	92	87	82	76	71	66	60	55	50	44	39
2615	2630	93	88	82	77	72	66	61	56	51	45	40
2630	2645	94	88	83	78	72	67	62	57	51	46	41
2645	2660	94	89	84	79	73	68	63	57	52	47	41
2660	2675	95	90	85	79	74	69	63	58	53	47	42
2675	2690	96	91	85	80	75	69	64	59	54	48	43
2690	2705	97	91	86	81	76	70	65	60	54	49	44
2705	2720	98	92	87	82	76	71	66	60	55	50	44
2720	2735	98	93	88	82	77	72	66	61	56	51	45
2735	2750	99	94	88	83	78	73	67	62	57	51	46
2750	2765	100	94	89	84	79	73	68	63	57	52	47
2765	2780	101	95	90	85	79	74	69	63	58	53	48
2780	2795	101	96	91	85	80	75	70	64	59	54	48
2795	2810	102	97	91	86	81	76	70	65	60	54	49
2810	2825	103	98	92	87	82	76	71	66	60	55	50
2825	2840	104	98	93	88	82	77	72	66	61	56	51
2840	2855	104	99	94	88	83	78	73	67	62	57	51
2855	2870	105	100	95	89	84	79	73	68	63	57	52
2870	2885	106	101	95	90	85	79	74	69	63	58	53
2885	2900	107	101	96	91	85	80	75	70	64	59	54
2900	2915	107	102	97	92	86	81	76	70	65	60	54
2915	2930	108	103	98	92	87	82	76	71	66	60	55
2930	2945	109	104	98	93	88	82	77	72	67	61	56
2945	2960	110	104	99	94	89	83	78	73	67	62	57
2960	2975	110	105	100	95	89	84	79	73	68	63	57
2975	2990	111	106	101	95	90	85	79	74	69	64	58
2990	3005	112	107	101	96	91	86	80	75	70	64	59
3005	3020	113	107	102	97	92	86	81	76	70	65	60
3020	3035	114	108	103	98	92	87	82	76	71	66	61
3035	3050	114	109	104	98	93	88	82	77	72	67	61
3050	3065	115	110	104	99	94	89	83	78	73	67	62
3065	3080	116	111	105	100	95	89	84	79	73	68	63
3080	3095	117	111	106	101	95	90	85	79	74	69	64
3095	3110	117	112	107	101	96	91	86	80	75	70	64
3110	3125	118	113	108	102	97	92	86	81	76	70	65
3125	3140	119	114	108	103	98	92	87	82	76	71	66
3140	3155	120	114	109	104	98	93	88	83	77	72	67
3155	3170	120	115	110	105	99	94	89	83	78	73	67
3170	3185	121	116	111	105	100	95	89	84	79	73	68
3185	3200	122	117	111	106	101	95	90	85	80	74	69
3200	3215	123	117	112	107	101	96	91	86	80	75	70
3215	3230	123	118	113	108	102	97	92	86	81	76	70
3230	3245	124	119	114	108	103	98	92	87	82	77	71
3245	3260	125	120	114	109	104	98	93	88	83	77	72
3260	3275	126	120	115	110	105	99	94	89	83	78	73
3275	3290	127	121	116	111	105	100	95	89	84	79	73
3290	3305	127	122	117	111	106	101	95	90	85	80	74
3305	3320	128	123	117	112	107	102	96	91	86	80	75
3320	3335	129	124	118	113	108	102	97	92	86	81	76
3335	3350	130	124	119	114	108	103	98	92	87	82	77
3350	3365	130	125	120	114	109	104	99	93	88	83	77
3365	3380	131	126	120	115	110	105	99	94	89	83	78
3380	3395	132	127	121	116	111	105	100	95	89	84	79
3395	3410	133	127	122	117	111	106	101	96	90	85	80
3410	3425	133	128	123	117	112	107	102	96	91	86	80
3425	3440	134	129	124	118	113	108	102	97	92	86	81
3440	3455	135	130	124	119	114	108	103	98	93	87	82
3455	3470	136	130	125	120	114	109	104	99	93	88	83
3470	3485	136	131	126	121	115	110	105	99	94	89	83

Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3485	3500	137	132	127	121	116	111	105	100	95	89	84
3500	3515	138	133	127	122	117	111	106	101	96	90	85
3515	3530	139	133	128	123	118	112	107	102	96	91	86
3530	3545	139	134	129	124	118	113	108	102	97	92	86
3545	3560	140	135	130	124	119	114	108	103	98	93	87
3560	3575	141	136	130	125	120	115	109	104	99	93	88
3575	3590	142	136	131	126	121	115	110	105	99	94	89
3590	3605	143	137	132	127	121	116	111	105	100	95	90
3605	3620	143	138	133	127	122	117	112	106	101	96	90
3620	3635	144	139	133	128	123	118	112	107	102	96	91
3635	3650	145	140	134	129	124	118	113	108	102	97	92
3650	3665	146	140	135	130	124	119	114	108	103	98	93
3665	3680	146	141	136	130	125	120	115	109	104	99	93
3680	3695	147	142	137	131	126	121	115	110	105	99	94
3695	3710	148	143	137	132	127	121	116	111	105	100	95
3710	3725	149	143	138	133	127	122	117	112	106	101	96
3725	3740	149	144	139	134	128	123	118	112	107	102	96
3740	3755	150	145	140	134	129	124	118	113	108	102	97
3755	3770	151	146	140	135	130	124	119	114	109	103	98
3770	3785	152	146	141	136	131	125	120	115	109	104	99
3785	3800	152	147	142	137	131	126	121	115	110	105	99
3800	3815	153	148	143	137	132	127	121	116	111	106	100
3815	3830	154	149	143	138	133	127	122	117	112	106	101
3830	3845	155	149	144	139	134	128	123	118	112	107	102
3845	3860	156	150	145	140	134	129	124	118	113	108	103
3860	3875	156	151	146	140	135	130	124	119	114	109	103
3875	3890	157	152	146	141	136	131	125	120	115	109	104
3890	3905	158	153	147	142	137	131	126	121	115	110	105
3905	3920	159	153	148	143	137	132	127	121	116	111	106
3920	3935	159	154	149	143	138	133	128	122	117	112	106
3935	3950	160	155	150	144	139	134	128	123	118	112	107
3950	3965	161	156	150	145	140	134	129	124	118	113	108
3965	3980	162	156	151	146	140	135	130	125	119	114	109
3980	3995	162	157	152	146	141	136	131	125	120	115	109
3995	4010	163	158	153	147	142	137	131	126	121	115	110
4010	4025	164	159	153	148	143	137	132	127	122	116	111
4025	4040	165	159	154	149	143	138	133	128	122	117	112
4040	4055	165	160	155	150	144	139	134	128	123	118	112
4055	4070	166	161	156	150	145	140	134	129	124	119	113
4070	4085	167	162	156	151	146	140	135	130	125	119	114
4085	4100	168	162	157	152	147	141	136	131	125	120	115
4100	4115	169	163	158	153	147	142	137	131	126	121	115
4115	4130	169	164	159	153	148	143	137	132	127	122	116
4130	4145	170	165	159	154	149	144	138	133	128	122	117
4145	4160	171	165	160	155	150	144	139	134	128	123	118
4160	4175	172	166	161	156	150	145	140	134	129	124	119
4175	4190	172	167	162	156	151	146	141	135	130	125	119
4190	4205	173	168	162	157	152	147	141	136	131	125	120
4205	4220	174	169	163	158	153	147	142	137	131	126	121
4220	4235	175	169	164	159	153	148	143	138	132	127	122
4235	4250	175	170	165	159	154	149	144	138	133	128	122
4250	4265	176	171	166	160	155	150	144	139	134	128	123
4265	4280	177	172	166	161	156	150	145	140	134	129	124
4280	4295	178	172	167	162	156	151	146	141	135	130	125
4295	4310	178	173	168	163	157	152	147	141	136	131	125
4310	4325	179	174	169	163	158	153	147	142	137	131	126
4325	4340	180	175	169	164	159	153	148	143	138	132	127
4340	4355	181	175	170	165	160	154	149	144	138	133	128
4355	4370	181	176	171	166	160	155	150	144	139	134	128
4370	4385	182	177	172	166	161	156	150	145	140	135	129

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

Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	1595	0	0	0	0	0	0	0	0	0	0	0
1595	1615	1	0	0	0	0	0	0	0	0	0	0
1615	1635	2	0	0	0	0	0	0	0	0	0	0
1635	1655	3	0	0	0	0	0	0	0	0	0	0
1655	1675	4	0	0	0	0	0	0	0	0	0	0
1675	1695	5	0	0	0	0	0	0	0	0	0	0
1695	1715	6	0	0	0	0	0	0	0	0	0	0
1715	1735	7	0	0	0	0	0	0	0	0	0	0
1735	1755	8	0	0	0	0	0	0	0	0	0	0
1755	1775	9	0	0	0	0	0	0	0	0	0	0
1775	1795	10	0	0	0	0	0	0	0	0	0	0
1795	1815	11	0	0	0	0	0	0	0	0	0	0
1815	1835	12	1	0	0	0	0	0	0	0	0	0
1835	1855	13	2	0	0	0	0	0	0	0	0	0
1855	1875	14	3	0	0	0	0	0	0	0	0	0
1875	1895	15	4	0	0	0	0	0	0	0	0	0
1895	1915	16	5	0	0	0	0	0	0	0	0	0
1915	1935	17	6	0	0	0	0	0	0	0	0	0
1935	1955	18	7	0	0	0	0	0	0	0	0	0
1955	1975	19	8	0	0	0	0	0	0	0	0	0
1975	1995	20	9	0	0	0	0	0	0	0	0	0
1995	2015	21	10	0	0	0	0	0	0	0	0	0
2015	2035	22	11	1	0	0	0	0	0	0	0	0
2035	2055	23	12	2	0	0	0	0	0	0	0	0
2055	2075	24	13	3	0	0	0	0	0	0	0	0
2075	2095	25	14	4	0	0	0	0	0	0	0	0
2095	2115	26	15	5	0	0	0	0	0	0	0	0
2115	2135	27	16	6	0	0	0	0	0	0	0	0
2135	2155	28	17	7	0	0	0	0	0	0	0	0
2155	2175	29	18	8	0	0	0	0	0	0	0	0
2175	2195	30	19	9	0	0	0	0	0	0	0	0
2195	2215	31	21	10	0	0	0	0	0	0	0	0
2215	2235	32	22	11	0	0	0	0	0	0	0	0
2235	2255	33	23	12	1	0	0	0	0	0	0	0
2255	2275	34	24	13	2	0	0	0	0	0	0	0
2275	2295	35	25	14	3	0	0	0	0	0	0	0
2295	2315	36	26	15	4	0	0	0	0	0	0	0
2315	2335	37	27	16	5	0	0	0	0	0	0	0
2335	2355	38	28	17	6	0	0	0	0	0	0	0
2355	2375	39	29	18	7	0	0	0	0	0	0	0
2375	2395	40	30	19	8	0	0	0	0	0	0	0
2395	2415	41	31	20	9	0	0	0	0	0	0	0
2415	2435	42	32	21	10	0	0	0	0	0	0	0
2435	2455	43	33	22	12	1	0	0	0	0	0	0
2455	2475	44	34	23	13	2	0	0	0	0	0	0
2475	2495	45	35	24	14	3	0	0	0	0	0	0
2495	2515	46	36	25	15	4	0	0	0	0	0	0
2515	2535	47	37	26	16	5	0	0	0	0	0	0
2535	2555	48	38	27	17	6	0	0	0	0	0	0
2555	2575	49	39	28	18	7	0	0	0	0	0	0
2575	2595	50	40	29	19	8	0	0	0	0	0	0
2595	2615	51	41	30	20	9	0	0	0	0	0	0
2615	2635	52	42	31	21	10	0	0	0	0	0	0
2635	2655	54	43	32	22	11	0	0	0	0	0	0
2655	2675	55	44	33	23	12	2	0	0	0	0	0
2675	2695	56	45	34	24	13	3	0	0	0	0	0
2695	2715	57	46	35	25	14	4	0	0	0	0	0
2715	2735	58	47	36	26	15	5	0	0	0	0	0
2735	2755	59	48	37	27	16	6	0	0	0	0	0
2755	2775	60	49	38	28	17	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 -										
2775	2795	61	50	39	29	18	8	0	0	0	0	0
2795	2815	62	51	40	30	19	9	0	0	0	0	0
2815	2835	63	52	41	31	20	10	0	0	0	0	0
2835	2855	64	53	42	32	21	11	0	0	0	0	0
2855	2875	65	54	43	33	22	12	1	0	0	0	0
2875	2895	66	55	45	34	23	13	2	0	0	0	0
2895	2915	67	56	46	35	24	14	3	0	0	0	0
2915	2935	68	57	47	36	25	15	4	0	0	0	0
2935	2955	69	58	48	37	26	16	5	0	0	0	0
2955	2975	70	59	49	38	27	17	6	0	0	0	0
2975	2995	71	60	50	39	28	18	7	0	0	0	0
2995	3015	72	61	51	40	29	19	8	0	0	0	0
3015	3035	73	62	52	41	30	20	9	0	0	0	0
3035	3055	74	63	53	42	31	21	10	0	0	0	0
3055	3075	75	64	54	43	32	22	11	1	0	0	0
3075	3095	76	65	55	44	33	23	12	2	0	0	0
3095	3115	77	66	56	45	35	24	13	3	0	0	0
3115	3135	78	67	57	46	36	25	14	4	0	0	0
3135	3155	79	68	58	47	37	26	15	5	0	0	0
3155	3175	80	69	59	48	38	27	16	6	0	0	0
3175	3195	81	70	60	49	39	28	17	7	0	0	0
3195	3215	82	71	61	50	40	29	18	8	0	0	0
3215	3235	83	72	62	51	41	30	19	9	0	0	0
3235	3255	84	73	63	52	42	31	20	10	0	0	0
3255	3275	85	74	64	53	43	32	21	11	0	0	0
3275	3295	86	75	65	54	44	33	22	12	1	0	0
3295	3315	87	76	66	55	45	34	23	13	2	0	0
3315	3335	88	78	67	56	46	35	24	14	3	0	0
3335	3355	89	79	68	57	47	36	26	15	4	0	0
3355	3375	90	80	69	58	48	37	27	16	5	0	0
3375	3395	91	81	70	59	49	38	28	17	6	0	0
3395	3415	92	82	71	60	50	39	29	18	7	0	0
3415	3435	93	83	72	61	51	40	30	19	8	0	0
3435	3455	94	84	73	62	52	41	31	20	9	0	0
3455	3475	95	85	74	63	53	42	32	21	10	0	0
3475	3495	96	86	75	64	54	43	33	22	11	1	0
3495	3515	97	87	76	65	55	44	34	23	12	2	0
3515	3535	98	88	77	66	56	45	35	24	13	3	0
3535	3555	99	89	78	68	57	46	36	25	14	4	0
3555	3575	100	90	79	69	58	47	37	26	16	5	0
3575	3595	101	91	80	70	59	48	38	27	17	6	0
3595	3615	102	92	81	71	60	49	39	28	18	7	0
3615	3635	103	93	82	72	61	50	40	29	19	8	0
3635	3655	104	94	83	73	62	51	41	30	20	9	0
3655	3675	105	95	84	74	63	52	42	31	21	10	0
3675	3695	106	96	85	75	64	53	43	32	22	11	0
3695	3715	107	97	86	76	65	54	44	33	23	12	1
3715	3735	108	98	87	77	66	55	45	34	24	13	2
3735	3755	109	99	88	78	67	56	46	35	25	14	3
3755	3775	111	100	89	79	68	57	47	36	26	15	4
3775	3795	112	101	90	80	69	59	48	37	27	16	5
3795	3815	113	102	91	81	70	60	49	38	28	17	7
3815	3835	114	103	92	82	71	61	50	39	29	18	8
3835	3855	115	104	93	83	72	62	51	40	30	19	9
3855	3875	116	105	94	84	73	63	52	41	31	20	10
3875	3895	117	106	95	85	74	64	53	42	32	21	11
3895	3915	118	107	96	86	75	65	54	43	33	22	12
3915	3935	119	108	97	87	76	66	55	44	34	23	13
3935	3955	120	109	98	88	77	67	56	45	35	24	14
3955	3975	121	110	99	89	78	68	57	46	36	25	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 -										
3975	3995	122	111	101	90	79	69	58	47	37	26	16
3995	4015	123	112	102	91	80	70	59	49	38	27	17
4015	4035	124	113	103	92	81	71	60	50	39	28	18
4035	4055	125	114	104	93	82	72	61	51	40	29	19
4055	4075	126	115	105	94	83	73	62	52	41	30	20
4075	4095	127	116	106	95	84	74	63	53	42	31	21
4095	4115	128	117	107	96	85	75	64	54	43	32	22
4115	4135	129	118	108	97	86	76	65	55	44	33	23
4135	4155	130	119	109	98	87	77	66	56	45	34	24
4155	4175	131	120	110	99	88	78	67	57	46	35	25
4175	4195	132	121	111	100	89	79	68	58	47	36	26
4195	4215	133	122	112	101	90	80	69	59	48	37	27
4215	4235	134	123	113	102	92	81	70	60	49	38	28
4235	4255	135	124	114	103	93	82	71	61	50	40	29
4255	4275	136	125	115	104	94	83	72	62	51	41	30
4275	4295	137	126	116	105	95	84	73	63	52	42	31
4295	4315	138	127	117	106	96	85	74	64	53	43	32
4315	4335	139	128	118	107	97	86	75	65	54	44	33
4335	4355	140	129	119	108	98	87	76	66	55	45	34
4355	4375	141	130	120	109	99	88	77	67	56	46	35
4375	4395	142	131	121	110	100	89	78	68	57	47	36
4395	4415	143	132	122	111	101	90	79	69	58	48	37
4415	4435	144	134	123	112	102	91	80	70	59	49	38
4435	4455	145	135	124	113	103	92	82	71	60	50	39
4455	4475	146	136	125	114	104	93	83	72	61	51	40
4475	4495	147	137	126	115	105	94	84	73	62	52	41
4495	4515	148	138	127	116	106	95	85	74	63	53	42
4515	4535	149	139	128	117	107	96	86	75	64	54	43
4535	4555	150	140	129	118	108	97	87	76	65	55	44
4555	4575	151	141	130	119	109	98	88	77	66	56	45
4575	4595	152	142	131	120	110	99	89	78	67	57	46
4595	4615	153	143	132	121	111	100	90	79	68	58	47
4615	4635	154	144	133	122	112	101	91	80	69	59	48
4635	4655	155	145	134	123	113	102	92	81	70	60	49
4655	4675	156	146	135	125	114	103	93	82	71	61	50
4675	4695	157	147	136	126	115	104	94	83	73	62	51
4695	4715	158	148	137	127	116	105	95	84	74	63	52
4715	4735	159	149	138	128	117	106	96	85	75	64	53
4735	4755	160	150	139	129	118	107	97	86	76	65	54
4755	4775	161	151	140	130	119	108	98	87	77	66	55
4775	4795	162	152	141	131	120	109	99	88	78	67	56
4795	4815	163	153	142	132	121	110	100	89	79	68	57
4815	4835	164	154	143	133	122	111	101	90	80	69	58
4835	4855	165	155	144	134	123	112	102	91	81	70	59
4855	4875	167	156	145	135	124	113	103	92	82	71	60
4875	4895	168	157	146	136	125	115	104	93	83	72	61
4895	4915	169	158	147	137	126	116	105	94	84	73	63
4915	4935	170	159	148	138	127	117	106	95	85	74	64
4935	4955	171	160	149	139	128	118	107	96	86	75	65
4955	4975	172	161	150	140	129	119	108	97	87	76	66
4975	4995	173	162	151	141	130	120	109	98	88	77	67
4995	5015	174	163	152	142	131	121	110	99	89	78	68
5015	5035	175	164	153	143	132	122	111	100	90	79	69
5035	5055	176	165	154	144	133	123	112	101	91	80	70
5055	5075	177	166	155	145	134	124	113	102	92	81	71
5075	5095	178	167	156	146	135	125	114	103	93	82	72
5095	5115	179	168	158	147	136	126	115	104	94	83	73
5115	5135	180	169	159	148	137	127	116	106	95	84	74
5135	5155	181	170	160	149	138	128	117	107	96	85	75
5155	5175	182	171	161	150	139	129	118	108	97	86	76

Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
5175	5195	183	172	162	151	140	130	119	109	98	87	77
5195	5215	184	173	163	152	141	131	120	110	99	88	78
5215	5235	185	174	164	153	142	132	121	111	100	89	79
5235	5255	186	175	165	154	143	133	122	112	101	90	80
5255	5275	187	176	166	155	144	134	123	113	102	91	81
5275	5295	188	177	167	156	145	135	124	114	103	92	82
5295	5315	189	178	168	157	146	136	125	115	104	93	83
5315	5335	190	179	169	158	148	137	126	116	105	94	84
5335	5355	191	180	170	159	149	138	127	117	106	96	85
5355	5375	192	181	171	160	150	139	128	118	107	97	86
5375	5395	193	182	172	161	151	140	129	119	108	98	87
5395	5415	194	183	173	162	152	141	130	120	109	99	88
5415	5435	195	184	174	163	153	142	131	121	110	100	89
5435	5455	196	185	175	164	154	143	132	122	111	101	90
5455	5475	197	186	176	165	155	144	133	123	112	102	91
5475	5495	198	187	177	166	156	145	134	124	113	103	92
5495	5515	199	188	178	167	157	146	135	125	114	104	93
5515	5535	200	189	179	168	158	147	136	126	115	105	94
5535	5555	201	191	180	169	159	148	137	127	116	106	95
5555	5575	202	192	181	170	160	149	139	128	117	107	96
5575	5595	203	193	182	171	161	150	140	129	118	108	97
5595	5615	204	194	183	172	162	151	141	130	119	109	98
5615	5635	205	195	184	173	163	152	142	131	120	110	99
5635	5655	206	196	185	174	164	153	143	132	121	111	100
5655	5675	207	197	186	175	165	154	144	133	122	112	101
5675	5695	208	198	187	176	166	155	145	134	123	113	102
5695	5715	209	199	188	177	167	156	146	135	124	114	103
5715	5735	210	200	189	178	168	157	147	136	125	115	104
5735	5755	211	201	190	179	169	158	148	137	126	116	105
5755	5775	212	202	191	181	170	159	149	138	127	117	106
5775	5795	213	203	192	182	171	160	150	139	129	118	107
5795	5815	214	204	193	183	172	161	151	140	130	119	108
5815	5835	215	205	194	184	173	162	152	141	131	120	109
5835	5855	216	206	195	185	174	163	153	142	132	121	110
5855	5875	217	207	196	186	175	164	154	143	133	122	111
5875	5895	218	208	197	187	176	165	155	144	134	123	112
5895	5915	219	209	198	188	177	166	156	145	135	124	113
5915	5935	220	210	199	189	178	167	157	146	136	125	114
5935	5955	221	211	200	190	179	168	158	147	137	126	115
5955	5975	222	212	201	191	180	169	159	148	138	127	116
5975	5995	224	213	202	192	181	170	160	149	139	128	117
5995	6015	225	214	203	193	182	172	161	150	140	129	118
6015	6035	226	215	204	194	183	173	162	151	141	130	120
6035	6055	227	216	205	195	184	174	163	152	142	131	121
6055	6075	228	217	206	196	185	175	164	153	143	132	122
6075	6095	229	218	207	197	186	176	165	154	144	133	123
6095	6115	230	219	208	198	187	177	166	155	145	134	124
6115	6135	231	220	209	199	188	178	167	156	146	135	125
6135	6155	232	221	210	200	189	179	168	157	147	136	126
6155	6175	233	222	211	201	190	180	169	158	148	137	127
6175	6195	234	223	212	202	191	181	170	159	149	138	128
6195	6215	235	224	214	203	192	182	171	160	150	139	129
6215	6235	236	225	215	204	193	183	172	162	151	140	130
6235	6255	237	226	216	205	194	184	173	163	152	141	131
6255	6275	238	227	217	206	195	185	174	164	153	142	132
6275	6295	239	228	218	207	196	186	175	165	154	143	133
6295	6315	240	229	219	208	197	187	176	166	155	144	134
6315	6335	241	230	220	209	198	188	177	167	156	145	135
6335	6355	242	231	221	210	199	189	178	168	157	146	136
6355	6375	243	232	222	211	200	190	179	169	158	147	137

Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
6375	6395	244	233	223	212	201	191	180	170	159	148	138
6395	6415	245	234	224	213	202	192	181	171	160	149	139
6415	6435	246	235	225	214	203	193	182	172	161	150	140
6435	6455	247	236	226	215	205	194	183	173	162	151	141
6455	6475	248	237	227	216	206	195	184	174	163	153	142
6475	6495	249	238	228	217	207	196	185	175	164	154	143
6495	6515	250	239	229	218	208	197	186	176	165	155	144
6515	6535	251	240	230	219	209	198	187	177	166	156	145
6535	6555	252	241	231	220	210	199	188	178	167	157	146
6555	6575	253	242	232	221	211	200	189	179	168	158	147
6575	6595	254	243	233	222	212	201	190	180	169	159	148
6595	6615	255	244	234	223	213	202	191	181	170	160	149
6615	6635	256	245	235	224	214	203	192	182	171	161	150
6635	6655	257	247	236	225	215	204	193	183	172	162	151
6655	6675	258	248	237	226	216	205	195	184	173	163	152
6675	6695	259	249	238	227	217	206	196	185	174	164	153
6695	6715	260	250	239	228	218	207	197	186	175	165	154
6715	6735	261	251	240	229	219	208	198	187	176	166	155
6735	6755	262	252	241	230	220	209	199	188	177	167	156
6755	6775	263	253	242	231	221	210	200	189	178	168	157
6775	6795	264	254	243	232	222	211	201	190	179	169	158
6795	6815	265	255	244	233	223	212	202	191	180	170	159
6815	6835	266	256	245	234	224	213	203	192	181	171	160
6835	6855	267	257	246	235	225	214	204	193	182	172	161
6855	6875	268	258	247	236	226	215	205	194	183	173	162
6875	6895	269	259	248	238	227	216	206	195	184	174	163
6895	6915	270	260	249	239	228	217	207	196	186	175	164
6915	6935	271	261	250	240	229	218	208	197	187	176	165
6935	6955	272	262	251	241	230	219	209	198	188	177	166
6955	6975	273	263	252	242	231	220	210	199	189	178	167
6975	6995	274	264	253	243	232	221	211	200	190	179	168
6995	7015	275	265	254	244	233	222	212	201	191	180	169
7015	7035	276	266	255	245	234	223	213	202	192	181	170
7035	7055	277	267	256	246	235	224	214	203	193	182	171
7055	7075	278	268	257	247	236	225	215	204	194	183	172
7075	7095	280	269	258	248	237	226	216	205	195	184	173
7095	7115	281	270	259	249	238	228	217	206	196	185	174
7115	7135	282	271	260	250	239	229	218	207	197	186	175
7135	7155	283	272	261	251	240	230	219	208	198	187	177
7155	7175	284	273	262	252	241	231	220	209	199	188	178
7175	7195	285	274	263	253	242	232	221	210	200	189	179
7195	7215	286	275	264	254	243	233	222	211	201	190	180
7215	7235	287	276	265	255	244	234	223	212	202	191	181
7235	7255	288	277	266	256	245	235	224	213	203	192	182
7255	7275	289	278	267	257	246	236	225	214	204	193	183
7275	7295	290	279	268	258	247	237	226	215	205	194	184
7295	7315	291	280	269	259	248	238	227	216	206	195	185
7315	7335	292	281	271	260	249	239	228	217	207	196	186
7335	7355	293	282	272	261	250	240	229	219	208	197	187
7355	7375	294	283	273	262	251	241	230	220	209	198	188
7375	7395	295	284	274	263	252	242	231	221	210	199	189
7395	7415	296	285	275	264	253	243	232	222	211	200	190
7415	7435	297	286	276	265	254	244	233	223	212	201	191
7435	7455	298	287	277	266	255	245	234	224	213	202	192
7455	7475	299	288	278	267	256	246	235	225	214	203	193
7475	7495	300	289	279	268	257	247	236	226	215	204	194
7495	7515	301	290	280	269	258	248	237	227	216	205	195
7515	7535	302	291	281	270	259	249	238	228	217	206	196
7535	7555	303	292	282	271	261	250	239	229	218	207	197
7555	7575	304	293	283	272	262	251	240	230	219	208	198

Head of Household - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
7575	7595	305	294	284	273	263	252	241	231	220	210	199
7595	7615	306	295	285	274	264	253	242	232	221	211	200
7615	7635	307	296	286	275	265	254	243	233	222	212	201
7635	7655	308	297	287	276	266	255	244	234	223	213	202
7655	7675	309	298	288	277	267	256	245	235	224	214	203
7675	7695	310	299	289	278	268	257	246	236	225	215	204
7695	7715	311	300	290	279	269	258	247	237	226	216	205
7715	7735	312	301	291	280	270	259	248	238	227	217	206
7735	7755	313	302	292	281	271	260	249	239	228	218	207
7755	7775	314	304	293	282	272	261	250	240	229	219	208
7775	7795	315	305	294	283	273	262	252	241	230	220	209
7795	7815	316	306	295	284	274	263	253	242	231	221	210
7815	7835	317	307	296	285	275	264	254	243	232	222	211
7835	7855	318	308	297	286	276	265	255	244	233	223	212
7855	7875	319	309	298	287	277	266	256	245	234	224	213
7875	7895	320	310	299	288	278	267	257	246	235	225	214
7895	7915	321	311	300	289	279	268	258	247	236	226	215
7915	7935	322	312	301	290	280	269	259	248	237	227	216
7935	7955	323	313	302	291	281	270	260	249	238	228	217
7955	7975	324	314	303	292	282	271	261	250	239	229	218
7975	7995	325	315	304	294	283	272	262	251	240	230	219
7995	8015	326	316	305	295	284	273	263	252	241	231	220
8015	8035	327	317	306	296	285	274	264	253	243	232	221
8035	8055	328	318	307	297	286	275	265	254	244	233	222
8055	8075	329	319	308	298	287	276	266	255	245	234	223
8075	8095	330	320	309	299	288	277	267	256	246	235	224
8095	8115	331	321	310	300	289	278	268	257	247	236	225
8115	8135	332	322	311	301	290	279	269	258	248	237	226
8135	8155	333	323	312	302	291	280	270	259	249	238	227
8155	8175	334	324	313	303	292	281	271	260	250	239	228
8175	8195	335	325	314	304	293	282	272	261	251	240	229
8195	8215	337	326	315	305	294	283	273	262	252	241	230
8215	8235	338	327	316	306	295	285	274	263	253	242	231
8235	8255	339	328	317	307	296	286	275	264	254	243	233
8255	8275	340	329	318	308	297	287	276	265	255	244	234
8275	8295	341	330	319	309	298	288	277	266	256	245	235
8295	8315	342	331	320	310	299	289	278	267	257	246	236
8315	8335	343	332	321	311	300	290	279	268	258	247	237
8335	8355	344	333	322	312	301	291	280	269	259	248	238
8355	8375	345	334	323	313	302	292	281	270	260	249	239
8375	8395	346	335	324	314	303	293	282	271	261	250	240
8395	8415	347	336	325	315	304	294	283	272	262	251	241
8415	8435	348	337	327	316	305	295	284	273	263	252	242
8435	8455	349	338	328	317	306	296	285	274	264	253	243
8455	8475	350	339	329	318	307	297	286	276	265	254	244
8475	8495	351	340	330	319	308	298	287	277	266	255	245
8495	8515	352	341	331	320	309	299	288	278	267	256	246
8515	8535	353	342	332	321	310	300	289	279	268	257	247
8535	8555	354	343	333	322	311	301	290	280	269	258	248
8555	8575	355	344	334	323	312	302	291	281	270	259	249
8575	8595	356	345	335	324	313	303	292	282	271	260	250
8595	8615	357	346	336	325	314	304	293	283	272	261	251
8615	8635	358	347	337	326	315	305	294	284	273	262	252
8635	8655	359	348	338	327	316	306	295	285	274	263	253
8655	8675	360	349	339	328	318	307	296	286	275	264	254
8675	8695	361	350	340	329	319	308	297	287	276	266	255
8695	8715	362	351	341	330	320	309	298	288	277	267	256
8715	8735	363	352	342	331	321	310	299	289	278	268	257
8735	8755	364	353	343	332	322	311	300	290	279	269	258
8755	8775	365	354	344	333	323	312	301	291	280	270	259

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



Taxpayer Assistance and Forms

1-877-252-3052 (Toll Free)

Additional information about withholding tax and tax forms may be obtained from the Department's website at www.ncdor.gov. 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