

2025 Income Tax Withholding Tables and Instructions for Employers

New for 2025

- As a result of Session Law 2023-134, the individual income tax rate for tax year 2025 will be 4.25%. This change is reflected in the tables and computations included in this publication, and withholding allowance certificate forms published on the Department's website.
- An exemption from withholding has been added to **Form NC-4 EZ** for enrolled members of a federally recognized Indian tribe who meet the requirements set forth in G.S. 105-153.5(b)(6).

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

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 **Form 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 Federal **Form W-2**, Wage and Tax Statement. Also, give each payee who received nonwage 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 a Federal **Form 1099-MISC**, Miscellaneous Information, 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 Federal **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 an 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 the employee is single with no 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. Semiweekly filers have at least three business days following the close of the semiweekly period to pay the required North Carolina income tax withheld. If any of the three weekdays after the end of a semiweekly period is a legal holiday, the semiweekly filer will have an additional day for each day that is a legal holiday.

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Instructions and Explanations

Section 1. General Information

North Carolina law requires withholding of income tax from:

(a) Salaries and Wages

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

(b) Nonwage 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 a 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 4.25 percent.

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

When you determine that you will begin paying wages, nonwage 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. Form NC-BR can be submitted via the Department's online business registration system, or the completed paper form can be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. 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 expected average monthly withholding as indicated on **Form NC-BR**. An employer required to file a certain frequency (quarterly, monthly, or semiweekly) 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 your 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, on the Department's website or include a copy of Form NC-BN with your 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 the 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 more 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. Form NC-BR can be submitted via the Department's online business registration system, or the completed paper form can be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. **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?

An employee is either a resident individual legally domiciled in this State who performs services within or outside North Carolina for wages, or a nonresident of this State who performs services within the State for wages. For North Carolina withholding purposes, the location of the services performed by the employee is determined by the physical location at which the employee performs the services.

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 their wages, whether the employee 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 their 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 nonwage 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 payor 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 no allowances unless the recipient provides an allowance certificate (**Form NC-4P**) reflecting a different filing status or number of allowances. Form NC-4P, Withholding Allowance 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), other than an eligible rollover distribution, federal law imposes withholding at the rate of 10 percent of the distribution. If the nonperiodic distribution is an eligible rollover distribution, federal law requires 20 percent of the distribution to be withheld. 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. For State purposes, a payer must withhold four percent (4%) of any nonperiodic distribution unless one of the two exceptions explained below applies.

Exception 1: If the nonperiodic distribution is not an eligible rollover distribution, the recipient may elect not to have State tax withheld if the recipient is permitted to elect not to have federal income tax withheld from the distribution. The election not to have State tax withheld may be made even if the recipient did not elect to not have federal tax withheld.

Exception 2: If the nonperiodic distribution is an eligible rollover distribution, State tax withheld is not required on a distribution paid in a direct rollover to an eligible retirement plan, including an IRA. Otherwise, the recipient cannot elect not to have State tax withheld from an eligible rollover distribution.

Election Not to Have Income Tax Withheld. If under Code section 3405, a recipient is permitted to elect to not have federal income taxes withheld from a pension payment, the recipient may elect not to have State income tax withheld from the same pension payment.

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 no 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 uniformed services of the United States to a retired member that meets either of the following conditions:
 - a. Served at least 20 years in the uniformed services.
 - b. Medically retired under Title 10 U.S.C. Chapter 61. This exclusion does not apply to severance pay received by a person due to separation under 10 U.S.C. Chapter 61.

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 income 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**. Form NC-BR can be submitted via the Department's online business registration system, or the completed paper form can 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 State income 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 Nonwage Compensation

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

- (a) **Compensation.** Consideration a payer pays a payee.
- (b) **Individual Taxpayer Identification Number (ITIN).** 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 a 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 deduct and 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 nonwage 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, an 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 Secretary of State ID Number. 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 nonwage 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 nonwage compensation to payees, you may choose to report the withholding from nonwage compensation separately from the withholding from wages. If you choose not to report the two types of withholding separately, the payment of tax withheld from nonwage 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 nonwage 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 nonwage 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 employer identification number. Show the payee's social security number, federal employer 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 ITINs. An ITIN 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.

For more information on taxable wages, see **Publication 15, Circular E, Employer's Tax Guide.**

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 gross income filing requirements.

If you and the individual wish to enter into a voluntary agreement to withhold North Carolina income tax, you must report and pay the amount withheld to the Department, and the individual will receive credit on their 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, Form NC-4 EZ, or Form 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 Servicemembers Civil Relief Act allows the spouse of a servicemember to elect to use the same state of residence as the servicemember for state tax purposes.

The Act prohibits North Carolina from taxing the income earned for services performed in North Carolina by the spouse of a servicemember if (1) the servicemember is present in North Carolina serving in compliance with military orders, (2) the servicemember's spouse is in North Carolina solely to be with the servicemember, and (3) the active duty servicemember maintains legal residence in a state other than North Carolina and the servicemember's spouse elects that same state as their state of legal residence. 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, coastwise, 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 coastwise 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 resides on the reservation. An employee who meets these criteria should furnish their employer Form NC-4 EZ with Line 5 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

For more information on a payroll period, see **Publication 15, Circular E, Employer's Tax Guide.**

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 4.35 percent, 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.

For more information on supplemental wages, see **Publication 15, Circular E, Employer's Tax Guide.**

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 no 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 Servicemembers Civil 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.

Nonresident Alien Employee's Withholding Allowance Certificate, Form NC-4 NRA. Because nonresident aliens are generally not allowed an N.C. 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 no 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 N.C. 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 N.C. 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 \$47 ($\$12,750 \times 4.35\% \div 12$).

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$11	\$22	\$24	\$47

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 4.35% of the wages for that period if the amount of wages for that period multiplied by the number of payroll periods during the year is \$12,750 or less. The following chart lists the wages per period that qualify for the 4.35% limitation. Wages exceeding the amounts in the chart are subject to the entire amount of additional withholding.

Payroll Period	Additional withholding from Line 2 limited to 4.35% 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 2025. Employee files a Form NC-4 NRA claiming no allowances on Line 1 and additional withholding of \$47 on Line 2. According to the tax tables, no withholding is due. Without the modification, Employer will withhold \$47. Using the modification, Employer will withhold \$22 ($\$500 \times 4.35\%$).

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

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

Submission of certain withholding allowance certificates. 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 N.C. standard deduction for an individual with a filing

status of single divided by 52. For tax year 2025, the weekly wage amount would be \$245 (N.C. 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 furnishes a withholding allowance certificate that contains information that has no reasonable basis and that 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 employees expecting to have allowable N.C. itemized deductions exceeding the N.C. standard deduction or allowable adjustments to income. One additional allowance may be claimed for each \$2,500 that the N.C. itemized deductions are expected to exceed the N.C. 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 \$109.

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 time 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 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 (free), or credit or debit card using Mastercard or Visa (\$2 convenience fee for every \$100 paid). To file your withholding return and pay the tax online, visit ncdor.gov/file-pay.

Section 18. Electronic Funds Transfer (EFT)

If you are interested in submitting ACH credit or ACH debit payments to the Department of Revenue, you should complete the Department's enrollment process. If you have questions about the ACH credit or ACH debit batch payment methods or need assistance with the enrollment process, you may contact the EFT Helpline at 877-308-9103 (toll-free) for additional information. Local callers may dial 919- 814-1501. For more information, you may visit ncdor.gov/file-pay/electronic-funds-transfer.

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 withholding, 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 of 5% of the tax due is required for failure to withhold or pay the tax when due.

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 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

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 nonresident 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

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.

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

For more information on filing Form NC-3, Form NC-3X, and the required W-2 and 1099 statements, visit ncdor.gov/taxes-forms/withholding-tax/enc3.

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.

For more information on informational return penalties, visit ncdor.gov/taxes-forms/withholding-tax/enc3.

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 1099-K 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. For more information on filing your 1099-K information return, see ncdor.gov/file-pay/information-reporting.

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 N.C. 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 N.C. 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 .0435 (Round to the nearest whole dollar) | | _____ |

Weekly Payroll Period

Head of Household

- | | | |
|-------------------------------------------------------------------------------------|----------|-------|
| 1. Enter weekly wages | | _____ |
| 2. Weekly portion of N.C. 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 .0435 (Round to the nearest whole dollar) | | _____ |

Biweekly Payroll Period

Single Person, Married Person, or Surviving Spouse

- | | | |
|-------------------------------------------------------------------------------------|----------|-------|
| 1. Enter biweekly wages | | _____ |
| 2. Biweekly portion of N.C. 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 .0435 (Round to the nearest whole dollar) | | _____ |

Biweekly Payroll Period

Head of Household

- | | | |
|-------------------------------------------------------------------------------------|----------|-------|
| 1. Enter biweekly wages | | _____ |
| 2. Biweekly portion of N.C. 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 .0435 (Round to the nearest whole dollar) | | _____ |

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 N.C. 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 .0435 (Round to the nearest whole dollar)		_____

Semimonthly Payroll Period		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of N.C. 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 .0435 (Round to the nearest whole dollar)		_____

Monthly Payroll Period		
<i>Single Person, Married Person, or Surviving Spouse</i>		
1. Enter monthly wages		_____
2. Monthly portion of N.C. 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 .0435 (Round to the nearest whole dollar)		_____

Monthly Payroll Period		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of N.C. 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 .0435 (Round to the nearest whole dollar)		_____

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 percentage method, figure the income tax to withhold as follows:

1. Enter weekly wages		\$450.00
2. Weekly portion of N.C. 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 .0435 (Round to the nearest whole dollar)		\$5.00

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. N.C. 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 .0435		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		_____

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. N.C. 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 .0435		_____
9. Enter the number of payroll periods from Line 2		_____
10. Tax to be withheld each payroll period. Divide Line 8 by Line 9 (Round to the nearest whole dollar)		_____

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 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. N.C. 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 .0435		<u>\$245.78</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 (Round to the nearest whole dollar)		<u>\$5.00</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 Form NC-4 or Form 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 Form NC-4 or Form 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	2	0	0	0	0	0	0	0	0	0	0
310	325	3	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	4	2	0	0	0	0	0	0	0	0	0
355	370	5	3	1	0	0	0	0	0	0	0	0
370	385	6	4	2	0	0	0	0	0	0	0	0
385	400	6	4	2	0	0	0	0	0	0	0	0
400	415	7	5	3	1	0	0	0	0	0	0	0
415	430	8	6	4	1	0	0	0	0	0	0	0
430	445	8	6	4	2	0	0	0	0	0	0	0
445	460	9	7	5	3	1	0	0	0	0	0	0
460	475	10	8	5	3	1	0	0	0	0	0	0
475	490	10	8	6	4	2	0	0	0	0	0	0
490	505	11	9	7	5	3	1	0	0	0	0	0
505	520	12	10	7	5	3	1	0	0	0	0	0
520	535	12	10	8	6	4	2	0	0	0	0	0
535	550	13	11	9	7	5	2	0	0	0	0	0
550	565	14	11	9	7	5	3	1	0	0	0	0
565	580	14	12	10	8	6	4	2	0	0	0	0
580	595	15	13	11	9	7	4	2	0	0	0	0
595	610	16	13	11	9	7	5	3	1	0	0	0
610	625	16	14	12	10	8	6	4	2	0	0	0
625	640	17	15	13	11	8	6	4	2	0	0	0
640	655	18	15	13	11	9	7	5	3	1	0	0
655	670	18	16	14	12	10	8	6	4	1	0	0
670	685	19	17	15	13	10	8	6	4	2	0	0
685	700	19	17	15	13	11	9	7	5	3	1	0
700	715	20	18	16	14	12	10	8	5	3	1	0
715	730	21	19	17	14	12	10	8	6	4	2	0
730	745	21	19	17	15	13	11	9	7	5	3	1
745	760	22	20	18	16	14	12	10	7	5	3	1
760	775	23	21	19	16	14	12	10	8	6	4	2
775	790	23	21	19	17	15	13	11	9	7	5	2
790	805	24	22	20	18	16	14	11	9	7	5	3
805	820	25	23	20	18	16	14	12	10	8	6	4
820	835	25	23	21	19	17	15	13	11	9	7	4
835	855	26	24	22	20	18	16	14	11	9	7	5
855	875	27	25	23	21	19	17	14	12	10	8	6
875	895	28	26	24	22	19	17	15	13	11	9	7
895	915	29	27	25	22	20	18	16	14	12	10	8
915	935	30	27	25	23	21	19	17	15	13	11	9
935	955	30	28	26	24	22	20	18	16	14	12	10
955	975	31	29	27	25	23	21	19	17	15	12	10
975	995	32	30	28	26	24	22	20	18	15	13	11
995	1015	33	31	29	27	25	23	21	18	16	14	12
1015	1035	34	32	30	28	26	23	21	19	17	15	13
1035	1055	35	33	31	29	26	24	22	20	18	16	14
1055	1075	36	34	31	29	27	25	23	21	19	17	15
1075	1095	37	34	32	30	28	26	24	22	20	18	16
1095	1115	37	35	33	31	29	27	25	23	21	19	16
1115	1135	38	36	34	32	30	28	26	24	22	19	17
1135	1155	39	37	35	33	31	29	27	25	22	20	18
1155	1175	40	38	36	34	32	30	27	25	23	21	19
1175	1195	41	39	37	35	33	30	28	26	24	22	20
1195	1215	42	40	38	35	33	31	29	27	25	23	21
1215	1235	43	41	38	36	34	32	30	28	26	24	22

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	43	41	39	37	35	33	31	29	27	25	23
1255	1275	44	42	40	38	36	34	32	30	28	26	23
1275	1295	45	43	41	39	37	35	33	31	29	26	24
1295	1315	46	44	42	40	38	36	34	31	29	27	25
1315	1335	47	45	43	41	39	37	34	32	30	28	26
1335	1355	48	46	44	42	39	37	35	33	31	29	27
1355	1375	49	47	45	42	40	38	36	34	32	30	28
1375	1395	50	47	45	43	41	39	37	35	33	31	29
1395	1415	50	48	46	44	42	40	38	36	34	32	30
1415	1435	51	49	47	45	43	41	39	37	35	32	30
1435	1455	52	50	48	46	44	42	40	38	35	33	31
1455	1475	53	51	49	47	45	43	41	38	36	34	32
1475	1495	54	52	50	48	46	43	41	39	37	35	33
1495	1515	55	53	51	49	46	44	42	40	38	36	34
1515	1535	56	54	51	49	47	45	43	41	39	37	35
1535	1555	57	54	52	50	48	46	44	42	40	38	36
1555	1575	57	55	53	51	49	47	45	43	41	39	36
1575	1595	58	56	54	52	50	48	46	44	42	39	37
1595	1615	59	57	55	53	51	49	47	45	42	40	38
1615	1635	60	58	56	54	52	50	47	45	43	41	39
1635	1655	61	59	57	55	53	50	48	46	44	42	40
1655	1675	62	60	58	55	53	51	49	47	45	43	41
1675	1695	63	61	58	56	54	52	50	48	46	44	42
1695	1715	64	61	59	57	55	53	51	49	47	45	43
1715	1735	64	62	60	58	56	54	52	50	48	46	43
1735	1755	65	63	61	59	57	55	53	51	49	46	44
1755	1775	66	64	62	60	58	56	54	51	49	47	45
1775	1795	67	65	63	61	59	57	54	52	50	48	46
1795	1815	68	66	64	62	59	57	55	53	51	49	47
1815	1835	69	67	65	62	60	58	56	54	52	50	48
1835	1855	70	68	65	63	61	59	57	55	53	51	49
1855	1875	70	68	66	64	62	60	58	56	54	52	50
1875	1895	71	69	67	65	63	61	59	57	55	53	50
1895	1915	72	70	68	66	64	62	60	58	55	53	51
1915	1935	73	71	69	67	65	63	61	58	56	54	52
1935	1955	74	72	70	68	66	63	61	59	57	55	53
1955	1975	75	73	71	69	66	64	62	60	58	56	54
1975	1995	76	74	71	69	67	65	63	61	59	57	55
1995	2015	77	74	72	70	68	66	64	62	60	58	56
2015	2035	77	75	73	71	69	67	65	63	61	59	57
2035	2055	78	76	74	72	70	68	66	64	62	59	57
2055	2075	79	77	75	73	71	69	67	65	62	60	58
2075	2095	80	78	76	74	72	70	67	65	63	61	59
2095	2115	81	79	77	75	73	70	68	66	64	62	60
2115	2135	82	80	78	75	73	71	69	67	65	63	61
2135	2155	83	81	78	76	74	72	70	68	66	64	62
2155	2175	84	81	79	77	75	73	71	69	67	65	63
2175	2195	84	82	80	78	76	74	72	70	68	66	63
2195	2215	85	83	81	79	77	75	73	71	69	66	64
2215	2235	86	84	82	80	78	76	74	71	69	67	65
2235	2255	87	85	83	81	79	77	74	72	70	68	66
2255	2275	88	86	84	82	79	77	75	73	71	69	67
2275	2295	89	87	85	82	80	78	76	74	72	70	68
2295	2315	90	88	85	83	81	79	77	75	73	71	69
2315	2335	90	88	86	84	82	80	78	76	74	72	70
2335	2355	91	89	87	85	83	81	79	77	75	73	70
2355	2375	92	90	88	86	84	82	80	78	75	73	71
2375	2395	93	91	89	87	85	83	81	78	76	74	72
2395	2415	94	92	90	88	86	83	81	79	77	75	73
2415	2435	95	93	91	89	86	84	82	80	78	76	74

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	2	0	0	0	0	0	0	0	0	0	0
555	570	3	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	4	0	0	0	0	0	0	0	0	0	0
600	615	5	1	0	0	0	0	0	0	0	0	0
615	630	6	2	0	0	0	0	0	0	0	0	0
630	645	6	2	0	0	0	0	0	0	0	0	0
645	660	7	3	0	0	0	0	0	0	0	0	0
660	675	8	4	0	0	0	0	0	0	0	0	0
675	690	8	4	0	0	0	0	0	0	0	0	0
690	705	9	5	1	0	0	0	0	0	0	0	0
705	720	10	5	1	0	0	0	0	0	0	0	0
720	735	10	6	2	0	0	0	0	0	0	0	0
735	750	11	7	3	0	0	0	0	0	0	0	0
750	765	12	7	3	0	0	0	0	0	0	0	0
765	780	12	8	4	0	0	0	0	0	0	0	0
780	795	13	9	5	0	0	0	0	0	0	0	0
795	810	14	9	5	1	0	0	0	0	0	0	0
810	825	14	10	6	2	0	0	0	0	0	0	0
825	840	15	11	7	2	0	0	0	0	0	0	0
840	855	16	11	7	3	0	0	0	0	0	0	0
855	870	16	12	8	4	0	0	0	0	0	0	0
870	885	17	13	8	4	0	0	0	0	0	0	0
885	900	17	13	9	5	1	0	0	0	0	0	0
900	915	18	14	10	6	1	0	0	0	0	0	0
915	930	19	15	10	6	2	0	0	0	0	0	0
930	945	19	15	11	7	3	0	0	0	0	0	0
945	960	20	16	12	8	3	0	0	0	0	0	0
960	975	21	17	12	8	4	0	0	0	0	0	0
975	990	21	17	13	9	5	0	0	0	0	0	0
990	1005	22	18	14	10	5	1	0	0	0	0	0
1005	1020	23	19	14	10	6	2	0	0	0	0	0
1020	1035	23	19	15	11	7	2	0	0	0	0	0
1035	1050	24	20	16	11	7	3	0	0	0	0	0
1050	1065	25	20	16	12	8	4	0	0	0	0	0
1065	1080	25	21	17	13	9	4	0	0	0	0	0
1080	1095	26	22	18	13	9	5	1	0	0	0	0
1095	1110	27	22	18	14	10	6	2	0	0	0	0
1110	1125	27	23	19	15	11	6	2	0	0	0	0
1125	1140	28	24	20	15	11	7	3	0	0	0	0
1140	1155	29	24	20	16	12	8	3	0	0	0	0
1155	1170	29	25	21	17	13	8	4	0	0	0	0
1170	1185	30	26	22	17	13	9	5	1	0	0	0
1185	1200	31	26	22	18	14	10	5	1	0	0	0
1200	1215	31	27	23	19	14	10	6	2	0	0	0
1215	1230	32	28	23	19	15	11	7	3	0	0	0
1230	1245	32	28	24	20	16	12	7	3	0	0	0
1245	1260	33	29	25	21	16	12	8	4	0	0	0
1260	1275	34	30	25	21	17	13	9	5	0	0	0
1275	1290	34	30	26	22	18	14	9	5	1	0	0
1290	1305	35	31	27	23	18	14	10	6	2	0	0
1305	1320	36	32	27	23	19	15	11	6	2	0	0
1320	1335	36	32	28	24	20	16	11	7	3	0	0
1335	1350	37	33	29	25	20	16	12	8	4	0	0
1350	1365	38	34	29	25	21	17	13	8	4	0	0
1365	1380	38	34	30	26	22	17	13	9	5	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	39	35	31	26	22	18	14	10	6	1	0
1395	1410	40	35	31	27	23	19	15	10	6	2	0
1410	1425	40	36	32	28	24	19	15	11	7	3	0
1425	1440	41	37	33	28	24	20	16	12	8	3	0
1440	1455	42	37	33	29	25	21	17	12	8	4	0
1455	1470	42	38	34	30	26	21	17	13	9	5	0
1470	1485	43	39	35	30	26	22	18	14	9	5	1
1485	1500	44	39	35	31	27	23	18	14	10	6	2
1500	1515	44	40	36	32	28	23	19	15	11	7	2
1515	1530	45	41	37	32	28	24	20	16	11	7	3
1530	1545	46	41	37	33	29	25	20	16	12	8	4
1545	1560	46	42	38	34	29	25	21	17	13	9	4
1560	1575	47	43	38	34	30	26	22	18	13	9	5
1575	1590	48	43	39	35	31	27	22	18	14	10	6
1590	1605	48	44	40	36	31	27	23	19	15	11	6
1605	1620	49	45	40	36	32	28	24	20	15	11	7
1620	1635	49	45	41	37	33	29	24	20	16	12	8
1635	1650	50	46	42	38	33	29	25	21	17	12	8
1650	1665	51	47	42	38	34	30	26	21	17	13	9
1665	1680	51	47	43	39	35	31	26	22	18	14	10
1680	1695	52	48	44	40	35	31	27	23	19	14	10
1695	1710	53	49	44	40	36	32	28	23	19	15	11
1710	1725	53	49	45	41	37	32	28	24	20	16	12
1725	1740	54	50	46	41	37	33	29	25	21	16	12
1740	1755	55	51	46	42	38	34	30	25	21	17	13
1755	1770	55	51	47	43	39	34	30	26	22	18	14
1770	1785	56	52	48	43	39	35	31	27	23	18	14
1785	1800	57	52	48	44	40	36	32	27	23	19	15
1800	1815	57	53	49	45	41	36	32	28	24	20	15
1815	1830	58	54	50	45	41	37	33	29	24	20	16
1830	1845	59	54	50	46	42	38	34	29	25	21	17
1845	1860	59	55	51	47	43	38	34	30	26	22	17
1860	1875	60	56	52	47	43	39	35	31	26	22	18
1875	1890	61	56	52	48	44	40	35	31	27	23	19
1890	1905	61	57	53	49	44	40	36	32	28	24	19
1905	1920	62	58	53	49	45	41	37	33	28	24	20
1920	1935	63	58	54	50	46	42	37	33	29	25	21
1935	1950	63	59	55	51	46	42	38	34	30	26	21
1950	1965	64	60	55	51	47	43	39	35	30	26	22
1965	1980	64	60	56	52	48	44	39	35	31	27	23
1980	1995	65	61	57	53	48	44	40	36	32	27	23
1995	2010	66	62	57	53	49	45	41	36	32	28	24
2010	2025	66	62	58	54	50	46	41	37	33	29	25
2025	2040	67	63	59	55	50	46	42	38	34	29	25
2040	2055	68	64	59	55	51	47	43	38	34	30	26
2055	2070	68	64	60	56	52	47	43	39	35	31	27
2070	2085	69	65	61	56	52	48	44	40	36	31	27
2085	2100	70	66	61	57	53	49	45	40	36	32	28
2100	2115	70	66	62	58	54	49	45	41	37	33	29
2115	2130	71	67	63	58	54	50	46	42	38	33	29
2130	2145	72	67	63	59	55	51	47	42	38	34	30
2145	2160	72	68	64	60	56	51	47	43	39	35	30
2160	2175	73	69	65	60	56	52	48	44	39	35	31
2175	2190	74	69	65	61	57	53	49	44	40	36	32
2190	2205	74	70	66	62	58	53	49	45	41	37	32
2205	2220	75	71	67	62	58	54	50	46	41	37	33
2220	2235	76	71	67	63	59	55	50	46	42	38	34
2235	2250	76	72	68	64	59	55	51	47	43	39	34
2250	2265	77	73	69	64	60	56	52	48	43	39	35
2265	2280	78	73	69	65	61	57	52	48	44	40	36

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	78	74	70	66	61	57	53	49	45	41	36
2295	2310	79	75	70	66	62	58	54	50	45	41	37
2310	2325	79	75	71	67	63	59	54	50	46	42	38
2325	2340	80	76	72	68	63	59	55	51	47	42	38
2340	2355	81	77	72	68	64	60	56	52	47	43	39
2355	2370	81	77	73	69	65	61	56	52	48	44	40
2370	2385	82	78	74	70	65	61	57	53	49	44	40
2385	2400	83	79	74	70	66	62	58	53	49	45	41
2400	2415	83	79	75	71	67	62	58	54	50	46	42
2415	2430	84	80	76	71	67	63	59	55	51	46	42
2430	2445	85	81	76	72	68	64	60	55	51	47	43
2445	2460	85	81	77	73	69	64	60	56	52	48	44
2460	2475	86	82	78	73	69	65	61	57	53	48	44
2475	2490	87	82	78	74	70	66	62	57	53	49	45
2490	2505	87	83	79	75	71	66	62	58	54	50	45
2505	2520	88	84	80	75	71	67	63	59	55	50	46
2520	2535	89	84	80	76	72	68	64	59	55	51	47
2535	2550	89	85	81	77	73	68	64	60	56	52	47
2550	2565	90	86	82	77	73	69	65	61	56	52	48
2565	2580	91	86	82	78	74	70	65	61	57	53	49
2580	2595	91	87	83	79	74	70	66	62	58	54	49
2595	2610	92	88	84	79	75	71	67	63	58	54	50
2610	2625	93	88	84	80	76	72	67	63	59	55	51
2625	2640	93	89	85	81	76	72	68	64	60	56	51
2640	2655	94	90	85	81	77	73	69	65	60	56	52
2655	2670	94	90	86	82	78	74	69	65	61	57	53
2670	2685	95	91	87	83	78	74	70	66	62	57	53
2685	2700	96	92	87	83	79	75	71	67	62	58	54
2700	2715	96	92	88	84	80	76	71	67	63	59	55
2715	2730	97	93	89	85	80	76	72	68	64	59	55
2730	2745	98	94	89	85	81	77	73	68	64	60	56
2745	2760	98	94	90	86	82	77	73	69	65	61	57
2760	2775	99	95	91	87	82	78	74	70	66	61	57
2775	2790	100	96	91	87	83	79	75	70	66	62	58
2790	2805	100	96	92	88	84	79	75	71	67	63	59
2805	2820	101	97	93	88	84	80	76	72	68	63	59
2820	2835	102	97	93	89	85	81	77	72	68	64	60
2835	2850	102	98	94	90	86	81	77	73	69	65	60
2850	2865	103	99	95	90	86	82	78	74	70	65	61
2865	2880	104	99	95	91	87	83	79	74	70	66	62
2880	2895	104	100	96	92	88	83	79	75	71	67	62
2895	2910	105	101	97	92	88	84	80	76	71	67	63
2910	2925	106	101	97	93	89	85	80	76	72	68	64
2925	2940	106	102	98	94	90	85	81	77	73	69	64
2940	2955	107	103	99	94	90	86	82	78	73	69	65
2955	2970	108	103	99	95	91	87	82	78	74	70	66
2970	2985	108	104	100	96	91	87	83	79	75	71	66
2985	3000	109	105	100	96	92	88	84	80	75	71	67
3000	3015	109	105	101	97	93	89	84	80	76	72	68
3015	3030	110	106	102	98	93	89	85	81	77	73	68
3030	3045	111	107	102	98	94	90	86	82	77	73	69
3045	3060	111	107	103	99	95	91	86	82	78	74	70
3060	3075	112	108	104	100	95	91	87	83	79	74	70
3075	3090	113	109	104	100	96	92	88	83	79	75	71
3090	3105	113	109	105	101	97	92	88	84	80	76	72
3105	3120	114	110	106	102	97	93	89	85	81	76	72
3120	3135	115	111	106	102	98	94	90	85	81	77	73
3135	3150	115	111	107	103	99	94	90	86	82	78	74
3150	3165	116	112	108	103	99	95	91	87	83	78	74
3165	3180	117	112	108	104	100	96	92	87	83	79	75

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	117	113	109	105	101	96	92	88	84	80	75
3195	3210	118	114	110	105	101	97	93	89	85	80	76
3210	3225	119	114	110	106	102	98	94	89	85	81	77
3225	3240	119	115	111	107	103	98	94	90	86	82	77
3240	3255	120	116	112	107	103	99	95	91	86	82	78
3255	3270	121	116	112	108	104	100	95	91	87	83	79
3270	3285	121	117	113	109	105	100	96	92	88	84	79
3285	3300	122	118	114	109	105	101	97	93	88	84	80
3300	3315	123	118	114	110	106	102	97	93	89	85	81
3315	3330	123	119	115	111	106	102	98	94	90	86	81
3330	3345	124	120	115	111	107	103	99	95	90	86	82
3345	3360	125	120	116	112	108	104	99	95	91	87	83
3360	3375	125	121	117	113	108	104	100	96	92	88	83
3375	3390	126	122	117	113	109	105	101	97	92	88	84
3390	3405	126	122	118	114	110	106	101	97	93	89	85
3405	3420	127	123	119	115	110	106	102	98	94	89	85
3420	3435	128	124	119	115	111	107	103	98	94	90	86
3435	3450	128	124	120	116	112	108	103	99	95	91	87
3450	3465	129	125	121	117	112	108	104	100	96	91	87
3465	3480	130	126	121	117	113	109	105	100	96	92	88
3480	3495	130	126	122	118	114	109	105	101	97	93	89
3495	3510	131	127	123	118	114	110	106	102	98	93	89
3510	3525	132	127	123	119	115	111	107	102	98	94	90
3525	3540	132	128	124	120	116	111	107	103	99	95	91
3540	3555	133	129	125	120	116	112	108	104	100	95	91
3555	3570	134	129	125	121	117	113	109	104	100	96	92
3570	3585	134	130	126	122	118	113	109	105	101	97	92
3585	3600	135	131	127	122	118	114	110	106	101	97	93
3600	3615	136	131	127	123	119	115	110	106	102	98	94
3615	3630	136	132	128	124	120	115	111	107	103	99	94
3630	3645	137	133	129	124	120	116	112	108	103	99	95
3645	3660	138	133	129	125	121	117	112	108	104	100	96
3660	3675	138	134	130	126	121	117	113	109	105	101	96
3675	3690	139	135	130	126	122	118	114	110	105	101	97
3690	3705	140	135	131	127	123	119	114	110	106	102	98
3705	3720	140	136	132	128	123	119	115	111	107	103	98
3720	3735	141	137	132	128	124	120	116	112	107	103	99
3735	3750	141	137	133	129	125	121	116	112	108	104	100
3750	3765	142	138	134	130	125	121	117	113	109	104	100
3765	3780	143	139	134	130	126	122	118	113	109	105	101
3780	3795	143	139	135	131	127	123	118	114	110	106	102
3795	3810	144	140	136	132	127	123	119	115	111	106	102
3810	3825	145	141	136	132	128	124	120	115	111	107	103
3825	3840	145	141	137	133	129	124	120	116	112	108	104
3840	3855	146	142	138	133	129	125	121	117	113	108	104
3855	3870	147	143	138	134	130	126	122	117	113	109	105
3870	3885	147	143	139	135	131	126	122	118	114	110	106
3885	3900	148	144	140	135	131	127	123	119	115	110	106
3900	3915	149	144	140	136	132	128	124	119	115	111	107
3915	3930	149	145	141	137	133	128	124	120	116	112	107
3930	3945	150	146	142	137	133	129	125	121	116	112	108
3945	3960	151	146	142	138	134	130	126	121	117	113	109
3960	3975	151	147	143	139	135	130	126	122	118	114	109
3975	3990	152	148	144	139	135	131	127	123	118	114	110
3990	4005	153	148	144	140	136	132	127	123	119	115	111
4005	4020	153	149	145	141	136	132	128	124	120	116	111
4020	4035	154	150	145	141	137	133	129	125	120	116	112
4035	4050	155	150	146	142	138	134	129	125	121	117	113
4050	4065	155	151	147	143	138	134	130	126	122	118	113
4065	4080	156	152	147	143	139	135	131	127	122	118	114

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	156	152	148	144	140	136	131	127	123	119	115
4095	4110	157	153	149	145	140	136	132	128	124	119	115
4110	4125	158	154	149	145	141	137	133	129	124	120	116
4125	4140	158	154	150	146	142	138	133	129	125	121	117
4140	4155	159	155	151	147	142	138	134	130	126	121	117
4155	4170	160	156	151	147	143	139	135	130	126	122	118
4170	4185	160	156	152	148	144	139	135	131	127	123	119
4185	4200	161	157	153	148	144	140	136	132	128	123	119
4200	4215	162	158	153	149	145	141	137	132	128	124	120
4215	4230	162	158	154	150	146	141	137	133	129	125	121
4230	4245	163	159	155	150	146	142	138	134	130	125	121
4245	4260	164	159	155	151	147	143	139	134	130	126	122
4260	4275	164	160	156	152	148	143	139	135	131	127	122
4275	4290	165	161	157	152	148	144	140	136	131	127	123
4290	4305	166	161	157	153	149	145	141	136	132	128	124
4305	4320	166	162	158	154	150	145	141	137	133	129	124
4320	4335	167	163	159	154	150	146	142	138	133	129	125
4335	4350	168	163	159	155	151	147	142	138	134	130	126
4350	4365	168	164	160	156	151	147	143	139	135	131	126
4365	4380	169	165	161	156	152	148	144	140	135	131	127
4380	4395	170	165	161	157	153	149	144	140	136	132	128
4395	4410	170	166	162	158	153	149	145	141	137	133	128
4410	4425	171	167	162	158	154	150	146	142	137	133	129
4425	4440	171	167	163	159	155	151	146	142	138	134	130
4440	4455	172	168	164	160	155	151	147	143	139	134	130
4455	4470	173	169	164	160	156	152	148	144	139	135	131
4470	4485	173	169	165	161	157	153	148	144	140	136	132
4485	4500	174	170	166	162	157	153	149	145	141	136	132
4500	4515	175	171	166	162	158	154	150	145	141	137	133
4515	4530	175	171	167	163	159	154	150	146	142	138	134
4530	4545	176	172	168	164	159	155	151	147	143	138	134
4545	4560	177	173	168	164	160	156	152	147	143	139	135
4560	4575	177	173	169	165	161	156	152	148	144	140	136
4575	4590	178	174	170	165	161	157	153	149	145	140	136
4590	4605	179	174	170	166	162	158	154	149	145	141	137
4605	4620	179	175	171	167	163	158	154	150	146	142	137
4620	4635	180	176	172	167	163	159	155	151	147	142	138
4635	4650	181	176	172	168	164	160	156	151	147	143	139
4650	4665	181	177	173	169	165	160	156	152	148	144	139
4665	4680	182	178	174	169	165	161	157	153	148	144	140
4680	4695	183	178	174	170	166	162	157	153	149	145	141
4695	4710	183	179	175	171	166	162	158	154	150	146	141
4710	4725	184	180	176	171	167	163	159	155	150	146	142
4725	4740	185	180	176	172	168	164	159	155	151	147	143
4740	4755	185	181	177	173	168	164	160	156	152	148	143
4755	4770	186	182	177	173	169	165	161	157	152	148	144
4770	4785	186	182	178	174	170	166	161	157	153	149	145
4785	4800	187	183	179	175	170	166	162	158	154	149	145
4800	4815	188	184	179	175	171	167	163	159	154	150	146
4815	4830	188	184	180	176	172	168	163	159	155	151	147
4830	4845	189	185	181	177	172	168	164	160	156	151	147
4845	4860	190	186	181	177	173	169	165	160	156	152	148
4860	4875	190	186	182	178	174	169	165	161	157	153	149
4875	4890	191	187	183	179	174	170	166	162	158	153	149
4890	4905	192	188	183	179	175	171	167	162	158	154	150
4905	4920	192	188	184	180	176	171	167	163	159	155	151
4920	4935	193	189	185	180	176	172	168	164	160	155	151
4935	4950	194	189	185	181	177	173	169	164	160	156	152
4950	4965	194	190	186	182	178	173	169	165	161	157	152
4965	4980	195	191	187	182	178	174	170	166	162	157	153

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

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	78	74	69	65	60	55	51	46	42	37	33
2335	2350	79	74	70	65	61	56	52	47	43	38	33
2350	2365	79	75	70	66	61	57	52	48	43	39	34
2365	2380	80	76	71	67	62	57	53	48	44	39	35
2380	2395	81	76	72	67	63	58	54	49	44	40	35
2395	2410	81	77	72	68	63	59	54	50	45	41	36
2410	2425	82	78	73	68	64	59	55	50	46	41	37
2425	2440	83	78	74	69	65	60	56	51	46	42	37
2440	2455	83	79	74	70	65	61	56	52	47	43	38
2455	2470	84	79	75	70	66	61	57	52	48	43	39
2470	2485	85	80	76	71	67	62	57	53	48	44	39
2485	2500	85	81	76	72	67	63	58	54	49	45	40
2500	2515	86	81	77	72	68	63	59	54	50	45	41
2515	2530	87	82	78	73	68	64	59	55	50	46	41
2530	2545	87	83	78	74	69	65	60	56	51	46	42
2545	2560	88	83	79	74	70	65	61	56	52	47	43
2560	2575	89	84	80	75	70	66	61	57	52	48	43
2575	2590	89	85	80	76	71	67	62	58	53	48	44
2590	2605	90	85	81	76	72	67	63	58	54	49	45
2605	2620	91	86	81	77	72	68	63	59	54	50	45
2620	2635	91	87	82	78	73	69	64	59	55	50	46
2635	2650	92	87	83	78	74	69	65	60	56	51	47
2650	2665	92	88	83	79	74	70	65	61	56	52	47
2665	2680	93	89	84	80	75	70	66	61	57	52	48
2680	2695	94	89	85	80	76	71	67	62	58	53	48
2695	2710	94	90	85	81	76	72	67	63	58	54	49
2710	2725	95	91	86	82	77	72	68	63	59	54	50
2725	2740	96	91	87	82	78	73	69	64	60	55	50
2740	2755	96	92	87	83	78	74	69	65	60	56	51
2755	2770	97	93	88	83	79	74	70	65	61	56	52
2770	2785	98	93	89	84	80	75	71	66	61	57	52
2785	2800	98	94	89	85	80	76	71	67	62	58	53
2800	2815	99	94	90	85	81	76	72	67	63	58	54
2815	2830	100	95	91	86	82	77	72	68	63	59	54
2830	2845	100	96	91	87	82	78	73	69	64	60	55
2845	2860	101	96	92	87	83	78	74	69	65	60	56
2860	2875	102	97	93	88	84	79	74	70	65	61	56
2875	2890	102	98	93	89	84	80	75	71	66	61	57
2890	2905	103	98	94	89	85	80	76	71	67	62	58
2905	2920	104	99	95	90	85	81	76	72	67	63	58
2920	2935	104	100	95	91	86	82	77	73	68	63	59
2935	2950	105	100	96	91	87	82	78	73	69	64	60
2950	2965	106	101	96	92	87	83	78	74	69	65	60
2965	2980	106	102	97	93	88	84	79	74	70	65	61
2980	2995	107	102	98	93	89	84	80	75	71	66	62
2995	3010	107	103	98	94	89	85	80	76	71	67	62
3010	3025	108	104	99	95	90	85	81	76	72	67	63
3025	3040	109	104	100	95	91	86	82	77	73	68	63
3040	3055	109	105	100	96	91	87	82	78	73	69	64
3055	3070	110	106	101	97	92	87	83	78	74	69	65
3070	3085	111	106	102	97	93	88	84	79	75	70	65
3085	3100	111	107	102	98	93	89	84	80	75	71	66
3100	3115	112	108	103	98	94	89	85	80	76	71	67
3115	3130	113	108	104	99	95	90	86	81	76	72	67
3130	3145	113	109	104	100	95	91	86	82	77	73	68
3145	3160	114	109	105	100	96	91	87	82	78	73	69
3160	3175	115	110	106	101	97	92	87	83	78	74	69
3175	3190	115	111	106	102	97	93	88	84	79	75	70
3190	3205	116	111	107	102	98	93	89	84	80	75	71
3205	3220	117	112	108	103	99	94	89	85	80	76	71

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
3220	3235	117	113	108	104	99	95	90	86	81	77	72
3235	3250	118	113	109	104	100	95	91	86	82	77	73
3250	3265	119	114	110	105	100	96	91	87	82	78	73
3265	3280	119	115	110	106	101	97	92	88	83	78	74
3280	3295	120	115	111	106	102	97	93	88	84	79	75
3295	3310	121	116	111	107	102	98	93	89	84	80	75
3310	3325	121	117	112	108	103	99	94	89	85	80	76
3325	3340	122	117	113	108	104	99	95	90	86	81	77
3340	3355	123	118	113	109	104	100	95	91	86	82	77
3355	3370	123	119	114	110	105	101	96	91	87	82	78
3370	3385	124	119	115	110	106	101	97	92	88	83	78
3385	3400	124	120	115	111	106	102	97	93	88	84	79
3400	3415	125	121	116	112	107	102	98	93	89	84	80
3415	3430	126	121	117	112	108	103	99	94	90	85	80
3430	3445	126	122	117	113	108	104	99	95	90	86	81
3445	3460	127	123	118	113	109	104	100	95	91	86	82
3460	3475	128	123	119	114	110	105	101	96	91	87	82
3475	3490	128	124	119	115	110	106	101	97	92	88	83
3490	3505	129	125	120	115	111	106	102	97	93	88	84
3505	3520	130	125	121	116	112	107	102	98	93	89	84
3520	3535	130	126	121	117	112	108	103	99	94	90	85
3535	3550	131	126	122	117	113	108	104	99	95	90	86
3550	3565	132	127	123	118	114	109	104	100	95	91	86
3565	3580	132	128	123	119	114	110	105	101	96	92	87
3580	3595	133	128	124	119	115	110	106	101	97	92	88
3595	3610	134	129	125	120	115	111	106	102	97	93	88
3610	3625	134	130	125	121	116	112	107	103	98	93	89
3625	3640	135	130	126	121	117	112	108	103	99	94	90
3640	3655	136	131	126	122	117	113	108	104	99	95	90
3655	3670	136	132	127	123	118	114	109	104	100	95	91
3670	3685	137	132	128	123	119	114	110	105	101	96	92
3685	3700	138	133	128	124	119	115	110	106	101	97	92
3700	3715	138	134	129	125	120	116	111	106	102	97	93
3715	3730	139	134	130	125	121	116	112	107	103	98	94
3730	3745	139	135	130	126	121	117	112	108	103	99	94
3745	3760	140	136	131	127	122	117	113	108	104	99	95
3760	3775	141	136	132	127	123	118	114	109	105	100	95
3775	3790	141	137	132	128	123	119	114	110	105	101	96
3790	3805	142	138	133	128	124	119	115	110	106	101	97
3805	3820	143	138	134	129	125	120	116	111	106	102	97
3820	3835	143	139	134	130	125	121	116	112	107	103	98
3835	3850	144	140	135	130	126	121	117	112	108	103	99
3850	3865	145	140	136	131	127	122	118	113	108	104	99
3865	3880	145	141	136	132	127	123	118	114	109	105	100
3880	3895	146	141	137	132	128	123	119	114	110	105	101
3895	3910	147	142	138	133	129	124	119	115	110	106	101
3910	3925	147	143	138	134	129	125	120	116	111	107	102
3925	3940	148	143	139	134	130	125	121	116	112	107	103
3940	3955	149	144	140	135	130	126	121	117	112	108	103
3955	3970	149	145	140	136	131	127	122	118	113	108	104
3970	3985	150	145	141	136	132	127	123	118	114	109	105
3985	4000	151	146	142	137	132	128	123	119	114	110	105
4000	4015	151	147	142	138	133	129	124	119	115	110	106
4015	4030	152	147	143	138	134	129	125	120	116	111	107
4030	4045	153	148	143	139	134	130	125	121	116	112	107
4045	4060	153	149	144	140	135	131	126	121	117	112	108
4060	4075	154	149	145	140	136	131	127	122	118	113	109
4075	4090	154	150	145	141	136	132	127	123	118	114	109
4090	4105	155	151	146	142	137	132	128	123	119	114	110
4105	4120	156	151	147	142	138	133	129	124	120	115	110

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	156	152	147	143	138	134	129	125	120	116	111
4135	4150	157	153	148	143	139	134	130	125	121	116	112
4150	4165	158	153	149	144	140	135	131	126	121	117	112
4165	4180	158	154	149	145	140	136	131	127	122	118	113
4180	4195	159	155	150	145	141	136	132	127	123	118	114
4195	4210	160	155	151	146	142	137	133	128	123	119	114
4210	4225	160	156	151	147	142	138	133	129	124	120	115
4225	4240	161	156	152	147	143	138	134	129	125	120	116
4240	4255	162	157	153	148	144	139	134	130	125	121	116
4255	4270	162	158	153	149	144	140	135	131	126	122	117
4270	4285	163	158	154	149	145	140	136	131	127	122	118
4285	4300	164	159	155	150	145	141	136	132	127	123	118
4300	4315	164	160	155	151	146	142	137	133	128	123	119
4315	4330	165	160	156	151	147	142	138	133	129	124	120
4330	4345	166	161	157	152	147	143	138	134	129	125	120
4345	4360	166	162	157	153	148	144	139	135	130	125	121
4360	4375	167	162	158	153	149	144	140	135	131	126	122
4375	4390	168	163	158	154	149	145	140	136	131	127	122
4390	4405	168	164	159	155	150	146	141	136	132	127	123
4405	4420	169	164	160	155	151	146	142	137	133	128	124
4420	4435	169	165	160	156	151	147	142	138	133	129	124
4435	4450	170	166	161	157	152	147	143	138	134	129	125
4450	4465	171	166	162	157	153	148	144	139	135	130	125
4465	4480	171	167	162	158	153	149	144	140	135	131	126
4480	4495	172	168	163	159	154	149	145	140	136	131	127
4495	4510	173	168	164	159	155	150	146	141	136	132	127
4510	4525	173	169	164	160	155	151	146	142	137	133	128
4525	4540	174	170	165	160	156	151	147	142	138	133	129
4540	4555	175	170	166	161	157	152	148	143	138	134	129
4555	4570	175	171	166	162	157	153	148	144	139	135	130
4570	4585	176	171	167	162	158	153	149	144	140	135	131
4585	4600	177	172	168	163	159	154	149	145	140	136	131
4600	4615	177	173	168	164	159	155	150	146	141	137	132
4615	4630	178	173	169	164	160	155	151	146	142	137	133
4630	4645	179	174	170	165	160	156	151	147	142	138	133
4645	4660	179	175	170	166	161	157	152	148	143	138	134
4660	4675	180	175	171	166	162	157	153	148	144	139	135
4675	4690	181	176	172	167	162	158	153	149	144	140	135
4690	4705	181	177	172	168	163	159	154	150	145	140	136
4705	4720	182	177	173	168	164	159	155	150	146	141	137
4720	4735	183	178	173	169	164	160	155	151	146	142	137
4735	4750	183	179	174	170	165	161	156	151	147	142	138
4750	4765	184	179	175	170	166	161	157	152	148	143	139
4765	4780	184	180	175	171	166	162	157	153	148	144	139
4780	4795	185	181	176	172	167	162	158	153	149	144	140
4795	4810	186	181	177	172	168	163	159	154	150	145	140
4810	4825	186	182	177	173	168	164	159	155	150	146	141
4825	4840	187	183	178	174	169	164	160	155	151	146	142
4840	4855	188	183	179	174	170	165	161	156	152	147	142
4855	4870	188	184	179	175	170	166	161	157	152	148	143
4870	4885	189	185	180	175	171	166	162	157	153	148	144
4885	4900	190	185	181	176	172	167	163	158	153	149	144
4900	4915	190	186	181	177	172	168	163	159	154	150	145
4915	4930	191	186	182	177	173	168	164	159	155	150	146
4930	4945	192	187	183	178	174	169	164	160	155	151	146
4945	4960	192	188	183	179	174	170	165	161	156	152	147
4960	4975	193	188	184	179	175	170	166	161	157	152	148
4975	4990	194	189	185	180	176	171	166	162	157	153	148
4990	5005	194	190	185	181	176	172	167	163	158	154	149
5005	5020	195	190	186	181	177	172	168	163	159	154	150

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	1070	0	0	0	0	0	0	0	0	0	0	0
1070	1085	1	0	0	0	0	0	0	0	0	0	0
1085	1100	1	0	0	0	0	0	0	0	0	0	0
1100	1115	2	0	0	0	0	0	0	0	0	0	0
1115	1130	3	0	0	0	0	0	0	0	0	0	0
1130	1145	3	0	0	0	0	0	0	0	0	0	0
1145	1160	4	0	0	0	0	0	0	0	0	0	0
1160	1175	5	0	0	0	0	0	0	0	0	0	0
1175	1190	5	0	0	0	0	0	0	0	0	0	0
1190	1205	6	0	0	0	0	0	0	0	0	0	0
1205	1220	7	0	0	0	0	0	0	0	0	0	0
1220	1235	7	0	0	0	0	0	0	0	0	0	0
1235	1250	8	0	0	0	0	0	0	0	0	0	0
1250	1265	8	0	0	0	0	0	0	0	0	0	0
1265	1280	9	0	0	0	0	0	0	0	0	0	0
1280	1295	10	1	0	0	0	0	0	0	0	0	0
1295	1310	10	1	0	0	0	0	0	0	0	0	0
1310	1325	11	2	0	0	0	0	0	0	0	0	0
1325	1340	12	3	0	0	0	0	0	0	0	0	0
1340	1355	12	3	0	0	0	0	0	0	0	0	0
1355	1370	13	4	0	0	0	0	0	0	0	0	0
1370	1385	14	5	0	0	0	0	0	0	0	0	0
1385	1400	14	5	0	0	0	0	0	0	0	0	0
1400	1415	15	6	0	0	0	0	0	0	0	0	0
1415	1430	16	7	0	0	0	0	0	0	0	0	0
1430	1445	16	7	0	0	0	0	0	0	0	0	0
1445	1460	17	8	0	0	0	0	0	0	0	0	0
1460	1480	18	9	0	0	0	0	0	0	0	0	0
1480	1500	19	10	0	0	0	0	0	0	0	0	0
1500	1520	19	10	1	0	0	0	0	0	0	0	0
1520	1540	20	11	2	0	0	0	0	0	0	0	0
1540	1560	21	12	3	0	0	0	0	0	0	0	0
1560	1580	22	13	4	0	0	0	0	0	0	0	0
1580	1600	23	14	5	0	0	0	0	0	0	0	0
1600	1620	24	15	6	0	0	0	0	0	0	0	0
1620	1640	25	16	7	0	0	0	0	0	0	0	0
1640	1660	26	16	7	0	0	0	0	0	0	0	0
1660	1680	26	17	8	0	0	0	0	0	0	0	0
1680	1700	27	18	9	0	0	0	0	0	0	0	0
1700	1720	28	19	10	1	0	0	0	0	0	0	0
1720	1740	29	20	11	2	0	0	0	0	0	0	0
1740	1760	30	21	12	3	0	0	0	0	0	0	0
1760	1780	31	22	13	4	0	0	0	0	0	0	0
1780	1800	32	23	14	4	0	0	0	0	0	0	0
1800	1820	33	23	14	5	0	0	0	0	0	0	0
1820	1840	33	24	15	6	0	0	0	0	0	0	0
1840	1860	34	25	16	7	0	0	0	0	0	0	0
1860	1880	35	26	17	8	0	0	0	0	0	0	0
1880	1900	36	27	18	9	0	0	0	0	0	0	0
1900	1920	37	28	19	10	1	0	0	0	0	0	0
1920	1940	38	29	20	11	1	0	0	0	0	0	0
1940	1960	39	30	20	11	2	0	0	0	0	0	0
1960	1980	39	30	21	12	3	0	0	0	0	0	0
1980	2000	40	31	22	13	4	0	0	0	0	0	0
2000	2020	41	32	23	14	5	0	0	0	0	0	0
2020	2040	42	33	24	15	6	0	0	0	0	0	0
2040	2060	43	34	25	16	7	0	0	0	0	0	0
2060	2080	44	35	26	17	8	0	0	0	0	0	0
2080	2100	45	36	27	18	8	0	0	0	0	0	0
2100	2120	46	37	27	18	9	0	0	0	0	0	0

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

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
2120	2140	46	37	28	19	10	1	0	0	0	0	0
2140	2160	47	38	29	20	11	2	0	0	0	0	0
2160	2180	48	39	30	21	12	3	0	0	0	0	0
2180	2200	49	40	31	22	13	4	0	0	0	0	0
2200	2220	50	41	32	23	14	5	0	0	0	0	0
2220	2240	51	42	33	24	15	5	0	0	0	0	0
2240	2260	52	43	34	24	15	6	0	0	0	0	0
2260	2280	53	43	34	25	16	7	0	0	0	0	0
2280	2300	53	44	35	26	17	8	0	0	0	0	0
2300	2320	54	45	36	27	18	9	0	0	0	0	0
2320	2340	55	46	37	28	19	10	1	0	0	0	0
2340	2360	56	47	38	29	20	11	2	0	0	0	0
2360	2380	57	48	39	30	21	12	3	0	0	0	0
2380	2400	58	49	40	31	21	12	3	0	0	0	0
2400	2420	59	50	40	31	22	13	4	0	0	0	0
2420	2440	59	50	41	32	23	14	5	0	0	0	0
2440	2460	60	51	42	33	24	15	6	0	0	0	0
2460	2480	61	52	43	34	25	16	7	0	0	0	0
2480	2500	62	53	44	35	26	17	8	0	0	0	0
2500	2520	63	54	45	36	27	18	9	0	0	0	0
2520	2540	64	55	46	37	28	19	9	0	0	0	0
2540	2560	65	56	47	38	28	19	10	1	0	0	0
2560	2580	66	57	47	38	29	20	11	2	0	0	0
2580	2600	66	57	48	39	30	21	12	3	0	0	0
2600	2620	67	58	49	40	31	22	13	4	0	0	0
2620	2640	68	59	50	41	32	23	14	5	0	0	0
2640	2660	69	60	51	42	33	24	15	6	0	0	0
2660	2680	70	61	52	43	34	25	16	6	0	0	0
2680	2700	71	62	53	44	35	25	16	7	0	0	0
2700	2720	72	63	54	44	35	26	17	8	0	0	0
2720	2740	73	63	54	45	36	27	18	9	0	0	0
2740	2760	73	64	55	46	37	28	19	10	1	0	0
2760	2780	74	65	56	47	38	29	20	11	2	0	0
2780	2800	75	66	57	48	39	30	21	12	3	0	0
2800	2820	76	67	58	49	40	31	22	13	4	0	0
2820	2840	77	68	59	50	41	32	23	13	4	0	0
2840	2860	78	69	60	51	42	32	23	14	5	0	0
2860	2880	79	70	61	51	42	33	24	15	6	0	0
2880	2900	79	70	61	52	43	34	25	16	7	0	0
2900	2920	80	71	62	53	44	35	26	17	8	0	0
2920	2940	81	72	63	54	45	36	27	18	9	0	0
2940	2960	82	73	64	55	46	37	28	19	10	1	0
2960	2980	83	74	65	56	47	38	29	20	10	1	0
2980	3000	84	75	66	57	48	39	29	20	11	2	0
3000	3020	85	76	67	58	48	39	30	21	12	3	0
3020	3040	86	77	67	58	49	40	31	22	13	4	0
3040	3060	86	77	68	59	50	41	32	23	14	5	0
3060	3080	87	78	69	60	51	42	33	24	15	6	0
3080	3100	88	79	70	61	52	43	34	25	16	7	0
3100	3120	89	80	71	62	53	44	35	26	17	8	0
3120	3140	90	81	72	63	54	45	36	26	17	8	0
3140	3160	91	82	73	64	55	45	36	27	18	9	0
3160	3180	92	83	74	64	55	46	37	28	19	10	1
3180	3200	93	83	74	65	56	47	38	29	20	11	2
3200	3220	93	84	75	66	57	48	39	30	21	12	3
3220	3240	94	85	76	67	58	49	40	31	22	13	4
3240	3260	95	86	77	68	59	50	41	32	23	14	5
3260	3280	96	87	78	69	60	51	42	33	24	14	5
3280	3300	97	88	79	70	61	52	43	33	24	15	6
3300	3320	98	89	80	71	62	52	43	34	25	16	7

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 -										
3320	3340	99	90	81	71	62	53	44	35	26	17	8
3340	3360	100	90	81	72	63	54	45	36	27	18	9
3360	3380	100	91	82	73	64	55	46	37	28	19	10
3380	3400	101	92	83	74	65	56	47	38	29	20	11
3400	3420	102	93	84	75	66	57	48	39	30	21	11
3420	3440	103	94	85	76	67	58	49	40	30	21	12
3440	3460	104	95	86	77	68	59	49	40	31	22	13
3460	3480	105	96	87	78	68	59	50	41	32	23	14
3480	3500	106	97	87	78	69	60	51	42	33	24	15
3500	3520	106	97	88	79	70	61	52	43	34	25	16
3520	3540	107	98	89	80	71	62	53	44	35	26	17
3540	3560	108	99	90	81	72	63	54	45	36	27	18
3560	3580	109	100	91	82	73	64	55	46	37	28	18
3580	3600	110	101	92	83	74	65	56	47	37	28	19
3600	3620	111	102	93	84	75	66	56	47	38	29	20
3620	3640	112	103	94	84	75	66	57	48	39	30	21
3640	3660	113	103	94	85	76	67	58	49	40	31	22
3660	3680	113	104	95	86	77	68	59	50	41	32	23
3680	3700	114	105	96	87	78	69	60	51	42	33	24
3700	3720	115	106	97	88	79	70	61	52	43	34	25
3720	3740	116	107	98	89	80	71	62	53	44	34	25
3740	3760	117	108	99	90	81	72	63	53	44	35	26
3760	3780	118	109	100	91	82	72	63	54	45	36	27
3780	3800	119	110	101	91	82	73	64	55	46	37	28
3800	3820	120	110	101	92	83	74	65	56	47	38	29
3820	3840	120	111	102	93	84	75	66	57	48	39	30
3840	3860	121	112	103	94	85	76	67	58	49	40	31
3860	3880	122	113	104	95	86	77	68	59	50	41	32
3880	3900	123	114	105	96	87	78	69	60	50	41	32
3900	3920	124	115	106	97	88	79	69	60	51	42	33
3920	3940	125	116	107	98	88	79	70	61	52	43	34
3940	3960	126	117	107	98	89	80	71	62	53	44	35
3960	3980	126	117	108	99	90	81	72	63	54	45	36
3980	4000	127	118	109	100	91	82	73	64	55	46	37
4000	4020	128	119	110	101	92	83	74	65	56	47	38
4020	4040	129	120	111	102	93	84	75	66	57	48	38
4040	4060	130	121	112	103	94	85	76	67	57	48	39
4060	4080	131	122	113	104	95	86	76	67	58	49	40
4080	4100	132	123	114	105	95	86	77	68	59	50	41
4100	4120	133	124	114	105	96	87	78	69	60	51	42
4120	4140	133	124	115	106	97	88	79	70	61	52	43
4140	4160	134	125	116	107	98	89	80	71	62	53	44
4160	4180	135	126	117	108	99	90	81	72	63	54	45
4180	4200	136	127	118	109	100	91	82	73	64	54	45
4200	4220	137	128	119	110	101	92	83	73	64	55	46
4220	4240	138	129	120	111	102	92	83	74	65	56	47
4240	4260	139	130	121	111	102	93	84	75	66	57	48
4260	4280	140	130	121	112	103	94	85	76	67	58	49
4280	4300	140	131	122	113	104	95	86	77	68	59	50
4300	4320	141	132	123	114	105	96	87	78	69	60	51
4320	4340	142	133	124	115	106	97	88	79	70	61	52
4340	4360	143	134	125	116	107	98	89	80	71	61	52
4360	4380	144	135	126	117	108	99	90	80	71	62	53
4380	4400	145	136	127	118	108	99	90	81	72	63	54
4400	4420	146	137	127	118	109	100	91	82	73	64	55
4420	4440	146	137	128	119	110	101	92	83	74	65	56
4440	4460	147	138	129	120	111	102	93	84	75	66	57
4460	4480	148	139	130	121	112	103	94	85	76	67	58
4480	4500	149	140	131	122	113	104	95	86	77	68	58
4500	4520	150	141	132	123	114	105	96	87	77	68	59

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 -												
4520	4540	151	142	133	124	115	106	96	87	78	69	60
4540	4560	152	143	134	125	115	106	97	88	79	70	61
4560	4580	153	144	134	125	116	107	98	89	80	71	62
4580	4600	153	144	135	126	117	108	99	90	81	72	63
4600	4620	154	145	136	127	118	109	100	91	82	73	64
4620	4640	155	146	137	128	119	110	101	92	83	74	65
4640	4660	156	147	138	129	120	111	102	93	84	74	65
4660	4680	157	148	139	130	121	112	103	93	84	75	66
4680	4700	158	149	140	131	122	112	103	94	85	76	67
4700	4720	159	150	141	131	122	113	104	95	86	77	68
4720	4740	160	150	141	132	123	114	105	96	87	78	69
4740	4760	160	151	142	133	124	115	106	97	88	79	70
4760	4780	161	152	143	134	125	116	107	98	89	80	71
4780	4800	162	153	144	135	126	117	108	99	90	81	72
4800	4820	163	154	145	136	127	118	109	100	91	81	72
4820	4840	164	155	146	137	128	119	110	100	91	82	73
4840	4860	165	156	147	138	129	119	110	101	92	83	74
4860	4880	166	157	148	138	129	120	111	102	93	84	75
4880	4900	166	157	148	139	130	121	112	103	94	85	76
4900	4920	167	158	149	140	131	122	113	104	95	86	77
4920	4940	168	159	150	141	132	123	114	105	96	87	78
4940	4960	169	160	151	142	133	124	115	106	97	88	78
4960	4980	170	161	152	143	134	125	116	107	97	88	79
4980	5000	171	162	153	144	135	126	116	107	98	89	80
5000	5020	172	163	154	145	135	126	117	108	99	90	81
5020	5040	173	164	154	145	136	127	118	109	100	91	82
5040	5060	173	164	155	146	137	128	119	110	101	92	83
5060	5080	174	165	156	147	138	129	120	111	102	93	84
5080	5100	175	166	157	148	139	130	121	112	103	94	85
5100	5120	176	167	158	149	140	131	122	113	104	95	85
5120	5140	177	168	159	150	141	132	123	113	104	95	86
5140	5160	178	169	160	151	142	132	123	114	105	96	87
5160	5180	179	170	161	151	142	133	124	115	106	97	88
5180	5200	180	170	161	152	143	134	125	116	107	98	89
5200	5220	180	171	162	153	144	135	126	117	108	99	90
5220	5240	181	172	163	154	145	136	127	118	109	100	91
5240	5260	182	173	164	155	146	137	128	119	110	101	92
5260	5280	183	174	165	156	147	138	129	120	111	101	92
5280	5300	184	175	166	157	148	139	130	120	111	102	93
5300	5320	185	176	167	158	149	139	130	121	112	103	94
5320	5340	186	177	168	158	149	140	131	122	113	104	95
5340	5360	187	177	168	159	150	141	132	123	114	105	96
5360	5380	187	178	169	160	151	142	133	124	115	106	97
5380	5400	188	179	170	161	152	143	134	125	116	107	98
5400	5420	189	180	171	162	153	144	135	126	117	108	98
5420	5440	190	181	172	163	154	145	136	127	117	108	99
5440	5460	191	182	173	164	155	146	136	127	118	109	100
5460	5480	192	183	174	165	155	146	137	128	119	110	101
5480	5500	193	184	174	165	156	147	138	129	120	111	102
5500	5520	193	184	175	166	157	148	139	130	121	112	103
5520	5540	194	185	176	167	158	149	140	131	122	113	104
5540	5560	195	186	177	168	159	150	141	132	123	114	105
5560	5580	196	187	178	169	160	151	142	133	124	115	105
5580	5600	197	188	179	170	161	152	143	134	124	115	106
5600	5620	198	189	180	171	162	153	143	134	125	116	107
5620	5640	199	190	181	171	162	153	144	135	126	117	108
5640	5660	200	190	181	172	163	154	145	136	127	118	109
5660	5680	200	191	182	173	164	155	146	137	128	119	110
5680	5700	201	192	183	174	165	156	147	138	129	120	111
5700	5720	202	193	184	175	166	157	148	139	130	121	112

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 -										
5720	5740	203	194	185	176	167	158	149	140	131	121	112
5740	5760	204	195	186	177	168	159	150	140	131	122	113
5760	5780	205	196	187	178	169	159	150	141	132	123	114
5780	5800	206	197	188	178	169	160	151	142	133	124	115
5800	5820	207	197	188	179	170	161	152	143	134	125	116
5820	5840	207	198	189	180	171	162	153	144	135	126	117
5840	5860	208	199	190	181	172	163	154	145	136	127	118
5860	5880	209	200	191	182	173	164	155	146	137	128	119
5880	5900	210	201	192	183	174	165	156	147	137	128	119
5900	5920	211	202	193	184	175	166	156	147	138	129	120
5920	5940	212	203	194	185	175	166	157	148	139	130	121
5940	5960	213	204	194	185	176	167	158	149	140	131	122
5960	5980	213	204	195	186	177	168	159	150	141	132	123
5980	6000	214	205	196	187	178	169	160	151	142	133	124
6000	6020	215	206	197	188	179	170	161	152	143	134	125
6020	6040	216	207	198	189	180	171	162	153	144	135	125
6040	6060	217	208	199	190	181	172	163	154	144	135	126
6060	6080	218	209	200	191	182	173	163	154	145	136	127
6080	6100	219	210	201	192	182	173	164	155	146	137	128
6100	6120	220	211	201	192	183	174	165	156	147	138	129
6120	6140	220	211	202	193	184	175	166	157	148	139	130
6140	6160	221	212	203	194	185	176	167	158	149	140	131
6160	6180	222	213	204	195	186	177	168	159	150	141	132
6180	6200	223	214	205	196	187	178	169	160	151	141	132
6200	6220	224	215	206	197	188	179	170	160	151	142	133
6220	6240	225	216	207	198	189	179	170	161	152	143	134
6240	6260	226	217	208	198	189	180	171	162	153	144	135
6260	6280	227	217	208	199	190	181	172	163	154	145	136
6280	6300	227	218	209	200	191	182	173	164	155	146	137
6300	6320	228	219	210	201	192	183	174	165	156	147	138
6320	6340	229	220	211	202	193	184	175	166	157	148	139
6340	6360	230	221	212	203	194	185	176	167	158	148	139
6360	6380	231	222	213	204	195	186	177	167	158	149	140
6380	6400	232	223	214	205	195	186	177	168	159	150	141
6400	6420	233	224	214	205	196	187	178	169	160	151	142
6420	6440	233	224	215	206	197	188	179	170	161	152	143
6440	6460	234	225	216	207	198	189	180	171	162	153	144
6460	6480	235	226	217	208	199	190	181	172	163	154	145
6480	6500	236	227	218	209	200	191	182	173	164	155	145
6500	6520	237	228	219	210	201	192	183	174	164	155	146
6520	6540	238	229	220	211	202	193	183	174	165	156	147
6540	6560	239	230	221	212	202	193	184	175	166	157	148
6560	6580	240	231	221	212	203	194	185	176	167	158	149
6580	6600	240	231	222	213	204	195	186	177	168	159	150
6600	6620	241	232	223	214	205	196	187	178	169	160	151
6620	6640	242	233	224	215	206	197	188	179	170	161	152
6640	6660	243	234	225	216	207	198	189	180	171	161	152
6660	6680	244	235	226	217	208	199	190	180	171	162	153
6680	6700	245	236	227	218	209	199	190	181	172	163	154
6700	6720	246	237	228	218	209	200	191	182	173	164	155
6720	6740	247	237	228	219	210	201	192	183	174	165	156
6740	6760	247	238	229	220	211	202	193	184	175	166	157
6760	6780	248	239	230	221	212	203	194	185	176	167	158
6780	6800	249	240	231	222	213	204	195	186	177	168	159
6800	6820	250	241	232	223	214	205	196	187	178	168	159
6820	6840	251	242	233	224	215	206	197	187	178	169	160
6840	6860	252	243	234	225	216	206	197	188	179	170	161
6860	6880	253	244	235	225	216	207	198	189	180	171	162
6880	6900	253	244	235	226	217	208	199	190	181	172	163
6900	6920	254	245	236	227	218	209	200	191	182	173	164

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
6920	6940	255	246	237	228	219	210	201	192	183	174	165
6940	6960	256	247	238	229	220	211	202	193	184	175	165
6960	6980	257	248	239	230	221	212	203	194	184	175	166
6980	7000	258	249	240	231	222	213	203	194	185	176	167
7000	7020	259	250	241	232	222	213	204	195	186	177	168
7020	7040	260	251	241	232	223	214	205	196	187	178	169
7040	7060	260	251	242	233	224	215	206	197	188	179	170
7060	7080	261	252	243	234	225	216	207	198	189	180	171
7080	7100	262	253	244	235	226	217	208	199	190	181	172
7100	7120	263	254	245	236	227	218	209	200	191	182	172
7120	7140	264	255	246	237	228	219	210	200	191	182	173
7140	7160	265	256	247	238	229	219	210	201	192	183	174
7160	7180	266	257	248	238	229	220	211	202	193	184	175
7180	7200	267	257	248	239	230	221	212	203	194	185	176
7200	7220	267	258	249	240	231	222	213	204	195	186	177
7220	7240	268	259	250	241	232	223	214	205	196	187	178
7240	7260	269	260	251	242	233	224	215	206	197	188	179
7260	7280	270	261	252	243	234	225	216	207	198	188	179
7280	7300	271	262	253	244	235	226	217	207	198	189	180
7300	7320	272	263	254	245	236	226	217	208	199	190	181
7320	7340	273	264	255	245	236	227	218	209	200	191	182
7340	7360	274	264	255	246	237	228	219	210	201	192	183
7360	7380	274	265	256	247	238	229	220	211	202	193	184
7380	7400	275	266	257	248	239	230	221	212	203	194	185
7400	7420	276	267	258	249	240	231	222	213	204	195	185
7420	7440	277	268	259	250	241	232	223	214	204	195	186
7440	7460	278	269	260	251	242	233	223	214	205	196	187
7460	7480	279	270	261	252	242	233	224	215	206	197	188
7480	7500	280	271	261	252	243	234	225	216	207	198	189
7500	7520	280	271	262	253	244	235	226	217	208	199	190
7520	7540	281	272	263	254	245	236	227	218	209	200	191
7540	7560	282	273	264	255	246	237	228	219	210	201	192
7560	7580	283	274	265	256	247	238	229	220	211	202	192
7580	7600	284	275	266	257	248	239	230	221	211	202	193
7600	7620	285	276	267	258	249	240	230	221	212	203	194
7620	7640	286	277	268	258	249	240	231	222	213	204	195
7640	7660	287	277	268	259	250	241	232	223	214	205	196
7660	7680	287	278	269	260	251	242	233	224	215	206	197
7680	7700	288	279	270	261	252	243	234	225	216	207	198
7700	7720	289	280	271	262	253	244	235	226	217	208	199
7720	7740	290	281	272	263	254	245	236	227	218	208	199
7740	7760	291	282	273	264	255	246	237	227	218	209	200
7760	7780	292	283	274	265	256	246	237	228	219	210	201
7780	7800	293	284	275	265	256	247	238	229	220	211	202
7800	7820	294	284	275	266	257	248	239	230	221	212	203
7820	7840	294	285	276	267	258	249	240	231	222	213	204
7840	7860	295	286	277	268	259	250	241	232	223	214	205
7860	7880	296	287	278	269	260	251	242	233	224	215	206
7880	7900	297	288	279	270	261	252	243	234	224	215	206
7900	7920	298	289	280	271	262	253	243	234	225	216	207
7920	7940	299	290	281	272	262	253	244	235	226	217	208
7940	7960	300	291	281	272	263	254	245	236	227	218	209
7960	7980	300	291	282	273	264	255	246	237	228	219	210
7980	8000	301	292	283	274	265	256	247	238	229	220	211
8000	8020	302	293	284	275	266	257	248	239	230	221	212
8020	8040	303	294	285	276	267	258	249	240	231	222	212
8040	8060	304	295	286	277	268	259	250	241	231	222	213
8060	8080	305	296	287	278	269	260	250	241	232	223	214
8080	8100	306	297	288	279	269	260	251	242	233	224	215
8100	8120	307	298	288	279	270	261	252	243	234	225	216

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 -										
8120	8140	307	298	289	280	271	262	253	244	235	226	217
8140	8160	308	299	290	281	272	263	254	245	236	227	218
8160	8180	309	300	291	282	273	264	255	246	237	228	219
8180	8200	310	301	292	283	274	265	256	247	238	228	219
8200	8220	311	302	293	284	275	266	257	247	238	229	220
8220	8240	312	303	294	285	276	266	257	248	239	230	221
8240	8260	313	304	295	285	276	267	258	249	240	231	222
8260	8280	314	304	295	286	277	268	259	250	241	232	223
8280	8300	314	305	296	287	278	269	260	251	242	233	224
8300	8320	315	306	297	288	279	270	261	252	243	234	225
8320	8340	316	307	298	289	280	271	262	253	244	235	226
8340	8360	317	308	299	290	281	272	263	254	245	235	226
8360	8380	318	309	300	291	282	273	264	254	245	236	227
8380	8400	319	310	301	292	282	273	264	255	246	237	228
8400	8420	320	311	301	292	283	274	265	256	247	238	229
8420	8440	320	311	302	293	284	275	266	257	248	239	230
8440	8460	321	312	303	294	285	276	267	258	249	240	231
8460	8480	322	313	304	295	286	277	268	259	250	241	232
8480	8500	323	314	305	296	287	278	269	260	251	242	232
8500	8520	324	315	306	297	288	279	270	261	251	242	233
8520	8540	325	316	307	298	289	280	270	261	252	243	234
8540	8560	326	317	308	299	289	280	271	262	253	244	235
8560	8580	327	318	308	299	290	281	272	263	254	245	236
8580	8600	327	318	309	300	291	282	273	264	255	246	237
8600	8620	328	319	310	301	292	283	274	265	256	247	238
8620	8640	329	320	311	302	293	284	275	266	257	248	239
8640	8660	330	321	312	303	294	285	276	267	258	248	239
8660	8680	331	322	313	304	295	286	277	267	258	249	240
8680	8700	332	323	314	305	296	286	277	268	259	250	241
8700	8720	333	324	315	305	296	287	278	269	260	251	242
8720	8740	334	324	315	306	297	288	279	270	261	252	243
8740	8760	334	325	316	307	298	289	280	271	262	253	244
8760	8780	335	326	317	308	299	290	281	272	263	254	245
8780	8800	336	327	318	309	300	291	282	273	264	255	246
8800	8820	337	328	319	310	301	292	283	274	265	255	246
8820	8840	338	329	320	311	302	293	284	274	265	256	247
8840	8860	339	330	321	312	303	293	284	275	266	257	248
8860	8880	340	331	322	312	303	294	285	276	267	258	249
8880	8900	340	331	322	313	304	295	286	277	268	259	250
8900	8920	341	332	323	314	305	296	287	278	269	260	251
8920	8940	342	333	324	315	306	297	288	279	270	261	252
8940	8960	343	334	325	316	307	298	289	280	271	262	252
8960	8980	344	335	326	317	308	299	290	281	271	262	253
8980	9000	345	336	327	318	309	300	290	281	272	263	254
9000	9020	346	337	328	319	309	300	291	282	273	264	255
9020	9040	347	338	328	319	310	301	292	283	274	265	256
9040	9060	347	338	329	320	311	302	293	284	275	266	257
9060	9080	348	339	330	321	312	303	294	285	276	267	258
9080	9100	349	340	331	322	313	304	295	286	277	268	259
9100	9120	350	341	332	323	314	305	296	287	278	269	259
9120	9140	351	342	333	324	315	306	297	287	278	269	260
9140	9160	352	343	334	325	316	306	297	288	279	270	261
9160	9180	353	344	335	325	316	307	298	289	280	271	262
9180	9200	354	344	335	326	317	308	299	290	281	272	263
9200	9220	354	345	336	327	318	309	300	291	282	273	264
9220	9240	355	346	337	328	319	310	301	292	283	274	265
9240	9260	356	347	338	329	320	311	302	293	284	275	266
9260	9280	357	348	339	330	321	312	303	294	285	275	266
9280	9300	358	349	340	331	322	313	304	294	285	276	267
9300	9320	359	350	341	332	323	313	304	295	286	277	268

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 -										
9320	9340	360	351	342	332	323	314	305	296	287	278	269
9340	9360	361	351	342	333	324	315	306	297	288	279	270
9360	9380	361	352	343	334	325	316	307	298	289	280	271
9380	9400	362	353	344	335	326	317	308	299	290	281	272
9400	9420	363	354	345	336	327	318	309	300	291	282	272
9420	9440	364	355	346	337	328	319	310	301	291	282	273
9440	9460	365	356	347	338	329	320	310	301	292	283	274
9460	9480	366	357	348	339	329	320	311	302	293	284	275
9480	9500	367	358	348	339	330	321	312	303	294	285	276
9500	9520	367	358	349	340	331	322	313	304	295	286	277
9520	9540	368	359	350	341	332	323	314	305	296	287	278
9540	9560	369	360	351	342	333	324	315	306	297	288	279
9560	9580	370	361	352	343	334	325	316	307	298	289	279
9580	9600	371	362	353	344	335	326	317	308	298	289	280
9600	9620	372	363	354	345	336	327	317	308	299	290	281
9620	9640	373	364	355	345	336	327	318	309	300	291	282
9640	9660	374	364	355	346	337	328	319	310	301	292	283
9660	9680	374	365	356	347	338	329	320	311	302	293	284
9680	9700	375	366	357	348	339	330	321	312	303	294	285
9700	9720	376	367	358	349	340	331	322	313	304	295	286
9720	9740	377	368	359	350	341	332	323	314	305	295	286
9740	9760	378	369	360	351	342	333	324	314	305	296	287
9760	9780	379	370	361	352	343	333	324	315	306	297	288
9780	9800	380	371	362	352	343	334	325	316	307	298	289
9800	9820	381	371	362	353	344	335	326	317	308	299	290
9820	9840	381	372	363	354	345	336	327	318	309	300	291
9840	9860	382	373	364	355	346	337	328	319	310	301	292
9860	9880	383	374	365	356	347	338	329	320	311	302	293
9880	9900	384	375	366	357	348	339	330	321	311	302	293
9900	9920	385	376	367	358	349	340	330	321	312	303	294
9920	9940	386	377	368	359	349	340	331	322	313	304	295
9940	9960	387	378	368	359	350	341	332	323	314	305	296
9960	9980	387	378	369	360	351	342	333	324	315	306	297
9980	10000	388	379	370	361	352	343	334	325	316	307	298
10000	10020	389	380	371	362	353	344	335	326	317	308	299
10020	10040	390	381	372	363	354	345	336	327	318	309	299
10040	10060	391	382	373	364	355	346	337	328	318	309	300
10060	10080	392	383	374	365	356	347	337	328	319	310	301
10080	10100	393	384	375	366	356	347	338	329	320	311	302
10100	10120	394	385	375	366	357	348	339	330	321	312	303
10120	10140	394	385	376	367	358	349	340	331	322	313	304
10140	10160	395	386	377	368	359	350	341	332	323	314	305
10160	10180	396	387	378	369	360	351	342	333	324	315	306
10180	10200	397	388	379	370	361	352	343	334	325	315	306
10200	10220	398	389	380	371	362	353	344	334	325	316	307
10220	10240	399	390	381	372	363	353	344	335	326	317	308
10240	10260	400	391	382	372	363	354	345	336	327	318	309
10260	10280	401	391	382	373	364	355	346	337	328	319	310
10280	10300	401	392	383	374	365	356	347	338	329	320	311
10300	10320	402	393	384	375	366	357	348	339	330	321	312
10320	10340	403	394	385	376	367	358	349	340	331	322	313
10340	10360	404	395	386	377	368	359	350	341	332	322	313
10360	10380	405	396	387	378	369	360	351	341	332	323	314
10380	10400	406	397	388	379	369	360	351	342	333	324	315
10400	10420	407	398	388	379	370	361	352	343	334	325	316
10420	10440	407	398	389	380	371	362	353	344	335	326	317
10440	10460	408	399	390	381	372	363	354	345	336	327	318
10460	10480	409	400	391	382	373	364	355	346	337	328	319
10480	10500	410	401	392	383	374	365	356	347	338	329	319
10500	10520	411	402	393	384	375	366	357	348	338	329	320

10520 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 -										
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	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	1	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	3	1	0	0	0	0	0	0	0	0	0
450	465	4	2	0	0	0	0	0	0	0	0	0
465	480	5	2	0	0	0	0	0	0	0	0	0
480	495	5	3	1	0	0	0	0	0	0	0	0
495	510	6	4	2	0	0	0	0	0	0	0	0
510	525	7	4	2	0	0	0	0	0	0	0	0
525	540	7	5	3	1	0	0	0	0	0	0	0
540	555	8	6	4	2	0	0	0	0	0	0	0
555	570	8	6	4	2	0	0	0	0	0	0	0
570	585	9	7	5	3	1	0	0	0	0	0	0
585	600	10	8	6	4	1	0	0	0	0	0	0
600	615	10	8	6	4	2	0	0	0	0	0	0
615	630	11	9	7	5	3	1	0	0	0	0	0
630	645	12	10	8	5	3	1	0	0	0	0	0
645	660	12	10	8	6	4	2	0	0	0	0	0
660	675	13	11	9	7	5	3	0	0	0	0	0
675	690	14	12	10	7	5	3	1	0	0	0	0
690	705	14	12	10	8	6	4	2	0	0	0	0
705	720	15	13	11	9	7	5	2	0	0	0	0
720	735	16	14	11	9	7	5	3	1	0	0	0
735	750	16	14	12	10	8	6	4	2	0	0	0
750	765	17	15	13	11	9	6	4	2	0	0	0
765	780	18	16	13	11	9	7	5	3	1	0	0
780	795	18	16	14	12	10	8	6	4	2	0	0
795	810	19	17	15	13	11	8	6	4	2	0	0
810	825	20	17	15	13	11	9	7	5	3	1	0
825	840	20	18	16	14	12	10	8	6	3	1	0
840	855	21	19	17	15	13	10	8	6	4	2	0
855	870	22	19	17	15	13	11	9	7	5	3	1
870	885	22	20	18	16	14	12	10	8	5	3	1
885	900	23	21	19	17	14	12	10	8	6	4	2
900	915	23	21	19	17	15	13	11	9	7	5	3
915	930	24	22	20	18	16	14	12	9	7	5	3
930	945	25	23	21	19	16	14	12	10	8	6	4
945	960	25	23	21	19	17	15	13	11	9	7	5
960	975	26	24	22	20	18	16	14	11	9	7	5
975	990	27	25	23	20	18	16	14	12	10	8	6
990	1005	27	25	23	21	19	17	15	13	11	9	6
1005	1020	28	26	24	22	20	18	15	13	11	9	7
1020	1035	29	27	25	22	20	18	16	14	12	10	8
1035	1050	29	27	25	23	21	19	17	15	13	11	8
1050	1065	30	28	26	24	22	20	17	15	13	11	9
1065	1080	31	29	26	24	22	20	18	16	14	12	10
1080	1095	31	29	27	25	23	21	19	17	15	12	10
1095	1110	32	30	28	26	24	22	19	17	15	13	11
1110	1125	33	31	28	26	24	22	20	18	16	14	12
1125	1140	33	31	29	27	25	23	21	19	17	14	12
1140	1155	34	32	30	28	26	23	21	19	17	15	13
1155	1170	35	32	30	28	26	24	22	20	18	16	14
1170	1185	35	33	31	29	27	25	23	21	18	16	14
1185	1200	36	34	32	30	28	25	23	21	19	17	15
1200	1215	37	34	32	30	28	26	24	22	20	18	16
1215	1230	37	35	33	31	29	27	25	23	20	18	16
1230	1245	38	36	34	32	29	27	25	23	21	19	17
1245	1260	38	36	34	32	30	28	26	24	22	20	18

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	39	37	35	33	31	29	27	24	22	20	18
1275	1290	40	38	36	34	31	29	27	25	23	21	19
1290	1305	40	38	36	34	32	30	28	26	24	22	20
1305	1320	41	39	37	35	33	31	29	26	24	22	20
1320	1335	42	40	38	35	33	31	29	27	25	23	21
1335	1350	42	40	38	36	34	32	30	28	26	24	21
1350	1365	43	41	39	37	35	33	31	28	26	24	22
1365	1380	44	42	40	37	35	33	31	29	27	25	23
1380	1395	44	42	40	38	36	34	32	30	28	26	23
1395	1410	45	43	41	39	37	35	32	30	28	26	24
1410	1425	46	44	41	39	37	35	33	31	29	27	25
1425	1440	46	44	42	40	38	36	34	32	30	27	25
1440	1455	47	45	43	41	39	37	34	32	30	28	26
1455	1470	48	46	43	41	39	37	35	33	31	29	27
1470	1485	48	46	44	42	40	38	36	34	32	29	27
1485	1500	49	47	45	43	41	38	36	34	32	30	28
1500	1515	50	47	45	43	41	39	37	35	33	31	29
1515	1530	50	48	46	44	42	40	38	36	33	31	29
1530	1545	51	49	47	45	43	40	38	36	34	32	30
1545	1560	52	49	47	45	43	41	39	37	35	33	31
1560	1575	52	50	48	46	44	42	40	38	35	33	31
1575	1590	53	51	49	47	44	42	40	38	36	34	32
1590	1605	53	51	49	47	45	43	41	39	37	35	33
1605	1620	54	52	50	48	46	44	42	40	37	35	33
1620	1635	55	53	51	49	46	44	42	40	38	36	34
1635	1650	55	53	51	49	47	45	43	41	39	37	35
1650	1665	56	54	52	50	48	46	44	41	39	37	35
1665	1680	57	55	53	50	48	46	44	42	40	38	36
1680	1695	57	55	53	51	49	47	45	43	41	39	36
1695	1710	58	56	54	52	50	48	46	43	41	39	37
1710	1725	59	57	55	52	50	48	46	44	42	40	38
1725	1740	59	57	55	53	51	49	47	45	43	41	38
1740	1755	60	58	56	54	52	50	47	45	43	41	39
1755	1770	61	59	56	54	52	50	48	46	44	42	40
1770	1785	61	59	57	55	53	51	49	47	45	43	40
1785	1800	62	60	58	56	54	52	49	47	45	43	41
1800	1815	63	61	58	56	54	52	50	48	46	44	42
1815	1830	63	61	59	57	55	53	51	49	47	44	42
1830	1845	64	62	60	58	56	53	51	49	47	45	43
1845	1860	65	62	60	58	56	54	52	50	48	46	44
1860	1875	65	63	61	59	57	55	53	51	49	46	44
1875	1890	66	64	62	60	58	55	53	51	49	47	45
1890	1905	67	64	62	60	58	56	54	52	50	48	46
1905	1920	67	65	63	61	59	57	55	53	50	48	46
1920	1935	68	66	64	62	59	57	55	53	51	49	47
1935	1950	68	66	64	62	60	58	56	54	52	50	48
1950	1965	69	67	65	63	61	59	57	55	52	50	48
1965	1980	70	68	66	64	61	59	57	55	53	51	49
1980	1995	70	68	66	64	62	60	58	56	54	52	50
1995	2010	71	69	67	65	63	61	59	56	54	52	50
2010	2025	72	70	68	65	63	61	59	57	55	53	51
2025	2040	72	70	68	66	64	62	60	58	56	54	52
2040	2055	73	71	69	67	65	63	61	58	56	54	52
2055	2070	74	72	70	67	65	63	61	59	57	55	53
2070	2085	74	72	70	68	66	64	62	60	58	56	53
2085	2100	75	73	71	69	67	65	62	60	58	56	54
2100	2115	76	74	71	69	67	65	63	61	59	57	55
2115	2130	76	74	72	70	68	66	64	62	60	58	55
2130	2145	77	75	73	71	69	67	64	62	60	58	56
2145	2160	78	76	73	71	69	67	65	63	61	59	57

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	2	0	0	0	0	0	0	0	0	0	0
800	815	3	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	4	0	0	0	0	0	0	0	0	0	0
845	860	5	1	0	0	0	0	0	0	0	0	0
860	875	6	2	0	0	0	0	0	0	0	0	0
875	890	6	2	0	0	0	0	0	0	0	0	0
890	905	7	3	0	0	0	0	0	0	0	0	0
905	920	8	4	0	0	0	0	0	0	0	0	0
920	935	8	4	0	0	0	0	0	0	0	0	0
935	950	9	5	1	0	0	0	0	0	0	0	0
950	965	10	5	1	0	0	0	0	0	0	0	0
965	980	10	6	2	0	0	0	0	0	0	0	0
980	995	11	7	3	0	0	0	0	0	0	0	0
995	1010	12	7	3	0	0	0	0	0	0	0	0
1010	1025	12	8	4	0	0	0	0	0	0	0	0
1025	1040	13	9	5	0	0	0	0	0	0	0	0
1040	1055	14	9	5	1	0	0	0	0	0	0	0
1055	1070	14	10	6	2	0	0	0	0	0	0	0
1070	1085	15	11	7	2	0	0	0	0	0	0	0
1085	1100	16	11	7	3	0	0	0	0	0	0	0
1100	1115	16	12	8	4	0	0	0	0	0	0	0
1115	1130	17	13	8	4	0	0	0	0	0	0	0
1130	1145	17	13	9	5	1	0	0	0	0	0	0
1145	1160	18	14	10	6	1	0	0	0	0	0	0
1160	1175	19	15	10	6	2	0	0	0	0	0	0
1175	1190	19	15	11	7	3	0	0	0	0	0	0
1190	1205	20	16	12	8	3	0	0	0	0	0	0
1205	1220	21	17	12	8	4	0	0	0	0	0	0
1220	1235	21	17	13	9	5	0	0	0	0	0	0
1235	1250	22	18	14	10	5	1	0	0	0	0	0
1250	1265	23	19	14	10	6	2	0	0	0	0	0
1265	1280	23	19	15	11	7	2	0	0	0	0	0
1280	1295	24	20	16	11	7	3	0	0	0	0	0
1295	1310	25	20	16	12	8	4	0	0	0	0	0
1310	1325	25	21	17	13	9	4	0	0	0	0	0
1325	1340	26	22	18	13	9	5	1	0	0	0	0
1340	1355	27	22	18	14	10	6	2	0	0	0	0
1355	1370	27	23	19	15	11	6	2	0	0	0	0
1370	1385	28	24	20	15	11	7	3	0	0	0	0
1385	1400	29	24	20	16	12	8	3	0	0	0	0
1400	1415	29	25	21	17	12	8	4	0	0	0	0
1415	1430	30	26	22	17	13	9	5	1	0	0	0
1430	1445	31	26	22	18	14	10	5	1	0	0	0
1445	1460	31	27	23	19	14	10	6	2	0	0	0
1460	1475	32	28	23	19	15	11	7	3	0	0	0
1475	1490	32	28	24	20	16	12	7	3	0	0	0
1490	1505	33	29	25	21	16	12	8	4	0	0	0
1505	1520	34	30	25	21	17	13	9	5	0	0	0
1520	1535	34	30	26	22	18	14	9	5	1	0	0
1535	1550	35	31	27	23	18	14	10	6	2	0	0
1550	1565	36	32	27	23	19	15	11	6	2	0	0
1565	1580	36	32	28	24	20	15	11	7	3	0	0
1580	1595	37	33	29	25	20	16	12	8	4	0	0
1595	1610	38	34	29	25	21	17	13	8	4	0	0
1610	1625	38	34	30	26	22	17	13	9	5	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	39	35	31	26	22	18	14	10	6	1	0
1640	1655	40	35	31	27	23	19	15	10	6	2	0
1655	1670	40	36	32	28	24	19	15	11	7	3	0
1670	1685	41	37	33	28	24	20	16	12	8	3	0
1685	1700	42	37	33	29	25	21	17	12	8	4	0
1700	1715	42	38	34	30	26	21	17	13	9	5	0
1715	1730	43	39	35	30	26	22	18	14	9	5	1
1730	1745	44	39	35	31	27	23	18	14	10	6	2
1745	1760	44	40	36	32	28	23	19	15	11	7	2
1760	1775	45	41	37	32	28	24	20	16	11	7	3
1775	1790	46	41	37	33	29	25	20	16	12	8	4
1790	1805	46	42	38	34	29	25	21	17	13	9	4
1805	1820	47	43	38	34	30	26	22	18	13	9	5
1820	1835	47	43	39	35	31	27	22	18	14	10	6
1835	1850	48	44	40	36	31	27	23	19	15	11	6
1850	1865	49	45	40	36	32	28	24	20	15	11	7
1865	1880	49	45	41	37	33	29	24	20	16	12	8
1880	1895	50	46	42	38	33	29	25	21	17	12	8
1895	1910	51	47	42	38	34	30	26	21	17	13	9
1910	1925	51	47	43	39	35	31	26	22	18	14	10
1925	1940	52	48	44	40	35	31	27	23	19	14	10
1940	1955	53	49	44	40	36	32	28	23	19	15	11
1955	1970	53	49	45	41	37	32	28	24	20	16	12
1970	1985	54	50	46	41	37	33	29	25	21	16	12
1985	2000	55	50	46	42	38	34	30	25	21	17	13
2000	2015	55	51	47	43	39	34	30	26	22	18	14
2015	2030	56	52	48	43	39	35	31	27	23	18	14
2030	2045	57	52	48	44	40	36	32	27	23	19	15
2045	2060	57	53	49	45	41	36	32	28	24	20	15
2060	2075	58	54	50	45	41	37	33	29	24	20	16
2075	2090	59	54	50	46	42	38	33	29	25	21	17
2090	2105	59	55	51	47	43	38	34	30	26	22	17
2105	2120	60	56	52	47	43	39	35	31	26	22	18
2120	2135	61	56	52	48	44	40	35	31	27	23	19
2135	2150	61	57	53	49	44	40	36	32	28	24	19
2150	2165	62	58	53	49	45	41	37	33	28	24	20
2165	2180	63	58	54	50	46	42	37	33	29	25	21
2180	2195	63	59	55	51	46	42	38	34	30	26	21
2195	2210	64	60	55	51	47	43	39	35	30	26	22
2210	2225	64	60	56	52	48	44	39	35	31	27	23
2225	2240	65	61	57	53	48	44	40	36	32	27	23
2240	2255	66	62	57	53	49	45	41	36	32	28	24
2255	2270	66	62	58	54	50	46	41	37	33	29	25
2270	2285	67	63	59	55	50	46	42	38	34	29	25
2285	2300	68	64	59	55	51	47	43	38	34	30	26
2300	2315	68	64	60	56	52	47	43	39	35	31	27
2315	2330	69	65	61	56	52	48	44	40	36	31	27
2330	2345	70	66	61	57	53	49	45	40	36	32	28
2345	2360	70	66	62	58	54	49	45	41	37	33	29
2360	2375	71	67	63	58	54	50	46	42	38	33	29
2375	2390	72	67	63	59	55	51	47	42	38	34	30
2390	2405	72	68	64	60	56	51	47	43	39	35	30
2405	2420	73	69	65	60	56	52	48	44	39	35	31
2420	2435	74	69	65	61	57	53	49	44	40	36	32
2435	2450	74	70	66	62	58	53	49	45	41	37	32
2450	2465	75	71	67	62	58	54	50	46	41	37	33
2465	2480	76	71	67	63	59	55	50	46	42	38	34
2480	2495	76	72	68	64	59	55	51	47	43	39	34
2495	2510	77	73	68	64	60	56	52	48	43	39	35
2510	2525	78	73	69	65	61	57	52	48	44	40	36

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	78	74	70	66	61	57	53	49	45	41	36
2540	2555	79	75	70	66	62	58	54	50	45	41	37
2555	2570	79	75	71	67	63	59	54	50	46	42	38
2570	2585	80	76	72	68	63	59	55	51	47	42	38
2585	2600	81	77	72	68	64	60	56	51	47	43	39
2600	2615	81	77	73	69	65	61	56	52	48	44	40
2615	2630	82	78	74	70	65	61	57	53	49	44	40
2630	2645	83	79	74	70	66	62	58	53	49	45	41
2645	2660	83	79	75	71	67	62	58	54	50	46	42
2660	2675	84	80	76	71	67	63	59	55	51	46	42
2675	2690	85	81	76	72	68	64	60	55	51	47	43
2690	2705	85	81	77	73	69	64	60	56	52	48	44
2705	2720	86	82	78	73	69	65	61	57	53	48	44
2720	2735	87	82	78	74	70	66	62	57	53	49	45
2735	2750	87	83	79	75	71	66	62	58	54	50	45
2750	2765	88	84	80	75	71	67	63	59	54	50	46
2765	2780	89	84	80	76	72	68	64	59	55	51	47
2780	2795	89	85	81	77	73	68	64	60	56	52	47
2795	2810	90	86	82	77	73	69	65	61	56	52	48
2810	2825	91	86	82	78	74	70	65	61	57	53	49
2825	2840	91	87	83	79	74	70	66	62	58	54	49
2840	2855	92	88	84	79	75	71	67	63	58	54	50
2855	2870	93	88	84	80	76	72	67	63	59	55	51
2870	2885	93	89	85	81	76	72	68	64	60	56	51
2885	2900	94	90	85	81	77	73	69	65	60	56	52
2900	2915	94	90	86	82	78	74	69	65	61	57	53
2915	2930	95	91	87	83	78	74	70	66	62	57	53
2930	2945	96	92	87	83	79	75	71	67	62	58	54
2945	2960	96	92	88	84	80	76	71	67	63	59	55
2960	2975	97	93	89	85	80	76	72	68	64	59	55
2975	2990	98	94	89	85	81	77	73	68	64	60	56
2990	3005	98	94	90	86	82	77	73	69	65	61	57
3005	3020	99	95	91	86	82	78	74	70	66	61	57
3020	3035	100	96	91	87	83	79	75	70	66	62	58
3035	3050	100	96	92	88	84	79	75	71	67	63	59
3050	3065	101	97	93	88	84	80	76	72	68	63	59
3065	3080	102	97	93	89	85	81	77	72	68	64	60
3080	3095	102	98	94	90	86	81	77	73	69	65	60
3095	3110	103	99	95	90	86	82	78	74	69	65	61
3110	3125	104	99	95	91	87	83	79	74	70	66	62
3125	3140	104	100	96	92	88	83	79	75	71	67	62
3140	3155	105	101	97	92	88	84	80	76	71	67	63
3155	3170	106	101	97	93	89	85	80	76	72	68	64
3170	3185	106	102	98	94	89	85	81	77	73	69	64
3185	3200	107	103	99	94	90	86	82	78	73	69	65
3200	3215	108	103	99	95	91	87	82	78	74	70	66
3215	3230	108	104	100	96	91	87	83	79	75	71	66
3230	3245	109	105	100	96	92	88	84	80	75	71	67
3245	3260	109	105	101	97	93	89	84	80	76	72	68
3260	3275	110	106	102	98	93	89	85	81	77	72	68
3275	3290	111	107	102	98	94	90	86	82	77	73	69
3290	3305	111	107	103	99	95	91	86	82	78	74	70
3305	3320	112	108	104	100	95	91	87	83	79	74	70
3320	3335	113	109	104	100	96	92	88	83	79	75	71
3335	3350	113	109	105	101	97	92	88	84	80	76	72
3350	3365	114	110	106	102	97	93	89	85	81	76	72
3365	3380	115	111	106	102	98	94	90	85	81	77	73
3380	3395	115	111	107	103	99	94	90	86	82	78	74
3395	3410	116	112	108	103	99	95	91	87	83	78	74
3410	3425	117	112	108	104	100	96	92	87	83	79	75

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	117	113	109	105	101	96	92	88	84	80	75
3440	3455	118	114	110	105	101	97	93	89	85	80	76
3455	3470	119	114	110	106	102	98	94	89	85	81	77
3470	3485	119	115	111	107	103	98	94	90	86	82	77
3485	3500	120	116	112	107	103	99	95	91	86	82	78
3500	3515	121	116	112	108	104	100	95	91	87	83	79
3515	3530	121	117	113	109	105	100	96	92	88	84	79
3530	3545	122	118	114	109	105	101	97	93	88	84	80
3545	3560	123	118	114	110	106	102	97	93	89	85	81
3560	3575	123	119	115	111	106	102	98	94	90	86	81
3575	3590	124	120	115	111	107	103	99	95	90	86	82
3590	3605	124	120	116	112	108	104	99	95	91	87	83
3605	3620	125	121	117	113	108	104	100	96	92	88	83
3620	3635	126	122	117	113	109	105	101	97	92	88	84
3635	3650	126	122	118	114	110	106	101	97	93	89	85
3650	3665	127	123	119	115	110	106	102	98	94	89	85
3665	3680	128	124	119	115	111	107	103	98	94	90	86
3680	3695	128	124	120	116	112	107	103	99	95	91	87
3695	3710	129	125	121	117	112	108	104	100	96	91	87
3710	3725	130	126	121	117	113	109	105	100	96	92	88
3725	3740	130	126	122	118	114	109	105	101	97	93	89
3740	3755	131	127	123	118	114	110	106	102	98	93	89
3755	3770	132	127	123	119	115	111	107	102	98	94	90
3770	3785	132	128	124	120	116	111	107	103	99	95	90
3785	3800	133	129	125	120	116	112	108	104	100	95	91
3800	3815	134	129	125	121	117	113	109	104	100	96	92
3815	3830	134	130	126	122	118	113	109	105	101	97	92
3830	3845	135	131	127	122	118	114	110	106	101	97	93
3845	3860	136	131	127	123	119	115	110	106	102	98	94
3860	3875	136	132	128	124	120	115	111	107	103	99	94
3875	3890	137	133	129	124	120	116	112	108	103	99	95
3890	3905	138	133	129	125	121	117	112	108	104	100	96
3905	3920	138	134	130	126	121	117	113	109	105	101	96
3920	3935	139	135	130	126	122	118	114	110	105	101	97
3935	3950	140	135	131	127	123	119	114	110	106	102	98
3950	3965	140	136	132	128	123	119	115	111	107	103	98
3965	3980	141	137	132	128	124	120	116	112	107	103	99
3980	3995	141	137	133	129	125	121	116	112	108	104	100
3995	4010	142	138	134	130	125	121	117	113	109	104	100
4010	4025	143	139	134	130	126	122	118	113	109	105	101
4025	4040	143	139	135	131	127	123	118	114	110	106	102
4040	4055	144	140	136	132	127	123	119	115	111	106	102
4055	4070	145	141	136	132	128	124	120	115	111	107	103
4070	4085	145	141	137	133	129	124	120	116	112	108	104
4085	4100	146	142	138	133	129	125	121	117	113	108	104
4100	4115	147	142	138	134	130	126	122	117	113	109	105
4115	4130	147	143	139	135	131	126	122	118	114	110	106
4130	4145	148	144	140	135	131	127	123	119	115	110	106
4145	4160	149	144	140	136	132	128	124	119	115	111	107
4160	4175	149	145	141	137	133	128	124	120	116	112	107
4175	4190	150	146	142	137	133	129	125	121	116	112	108
4190	4205	151	146	142	138	134	130	125	121	117	113	109
4205	4220	151	147	143	139	135	130	126	122	118	114	109
4220	4235	152	148	144	139	135	131	127	123	118	114	110
4235	4250	153	148	144	140	136	132	127	123	119	115	111
4250	4265	153	149	145	141	136	132	128	124	120	116	111
4265	4280	154	150	145	141	137	133	129	125	120	116	112
4280	4295	155	150	146	142	138	134	129	125	121	117	113
4295	4310	155	151	147	143	138	134	130	126	122	118	113
4310	4325	156	152	147	143	139	135	131	127	122	118	114

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	0	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	2	0	0	0	0	0	0	0	0	0	0
860	875	3	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	4	0	0	0	0	0	0	0	0	0	0
905	920	5	0	0	0	0	0	0	0	0	0	0
920	935	6	1	0	0	0	0	0	0	0	0	0
935	950	6	2	0	0	0	0	0	0	0	0	0
950	965	7	2	0	0	0	0	0	0	0	0	0
965	980	8	3	0	0	0	0	0	0	0	0	0
980	995	8	4	0	0	0	0	0	0	0	0	0
995	1010	9	4	0	0	0	0	0	0	0	0	0
1010	1025	10	5	1	0	0	0	0	0	0	0	0
1025	1040	10	6	1	0	0	0	0	0	0	0	0
1040	1055	11	6	2	0	0	0	0	0	0	0	0
1055	1070	12	7	2	0	0	0	0	0	0	0	0
1070	1085	12	8	3	0	0	0	0	0	0	0	0
1085	1100	13	8	4	0	0	0	0	0	0	0	0
1100	1115	14	9	4	0	0	0	0	0	0	0	0
1115	1130	14	10	5	1	0	0	0	0	0	0	0
1130	1145	15	10	6	1	0	0	0	0	0	0	0
1145	1160	15	11	6	2	0	0	0	0	0	0	0
1160	1175	16	12	7	3	0	0	0	0	0	0	0
1175	1190	17	12	8	3	0	0	0	0	0	0	0
1190	1205	17	13	8	4	0	0	0	0	0	0	0
1205	1220	18	14	9	4	0	0	0	0	0	0	0
1220	1235	19	14	10	5	1	0	0	0	0	0	0
1235	1250	19	15	10	6	1	0	0	0	0	0	0
1250	1265	20	16	11	6	2	0	0	0	0	0	0
1265	1280	21	16	12	7	3	0	0	0	0	0	0
1280	1295	21	17	12	8	3	0	0	0	0	0	0
1295	1310	22	17	13	8	4	0	0	0	0	0	0
1310	1325	23	18	14	9	5	0	0	0	0	0	0
1325	1340	23	19	14	10	5	1	0	0	0	0	0
1340	1355	24	19	15	10	6	1	0	0	0	0	0
1355	1370	25	20	16	11	6	2	0	0	0	0	0
1370	1385	25	21	16	12	7	3	0	0	0	0	0
1385	1400	26	21	17	12	8	3	0	0	0	0	0
1400	1415	27	22	17	13	8	4	0	0	0	0	0
1415	1430	27	23	18	14	9	5	0	0	0	0	0
1430	1445	28	23	19	14	10	5	1	0	0	0	0
1445	1460	29	24	19	15	10	6	1	0	0	0	0
1460	1475	29	25	20	16	11	7	2	0	0	0	0
1475	1490	30	25	21	16	12	7	3	0	0	0	0
1490	1505	30	26	21	17	12	8	3	0	0	0	0
1505	1520	31	27	22	18	13	8	4	0	0	0	0
1520	1535	32	27	23	18	14	9	5	0	0	0	0
1535	1550	32	28	23	19	14	10	5	1	0	0	0
1550	1565	33	29	24	19	15	10	6	1	0	0	0
1565	1580	34	29	25	20	16	11	7	2	0	0	0
1580	1595	34	30	25	21	16	12	7	3	0	0	0
1595	1610	35	31	26	21	17	12	8	3	0	0	0
1610	1625	36	31	27	22	18	13	9	4	0	0	0
1625	1640	36	32	27	23	18	14	9	5	0	0	0
1640	1655	37	32	28	23	19	14	10	5	1	0	0
1655	1670	38	33	29	24	20	15	10	6	1	0	0
1670	1685	38	34	29	25	20	16	11	7	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	39	34	30	25	21	16	12	7	3	0	0
1700	1715	40	35	31	26	21	17	12	8	3	0	0
1715	1730	40	36	31	27	22	18	13	9	4	0	0
1730	1745	41	36	32	27	23	18	14	9	5	0	0
1745	1760	42	37	33	28	23	19	14	10	5	1	0
1760	1775	42	38	33	29	24	20	15	11	6	1	0
1775	1790	43	38	34	29	25	20	16	11	7	2	0
1790	1805	44	39	34	30	25	21	16	12	7	3	0
1805	1820	44	40	35	31	26	22	17	12	8	3	0
1820	1835	45	40	36	31	27	22	18	13	9	4	0
1835	1850	45	41	36	32	27	23	18	14	9	5	0
1850	1865	46	42	37	33	28	23	19	14	10	5	1
1865	1880	47	42	38	33	29	24	20	15	11	6	1
1880	1895	47	43	38	34	29	25	20	16	11	7	2
1895	1910	48	44	39	35	30	25	21	16	12	7	3
1910	1925	49	44	40	35	31	26	22	17	12	8	3
1925	1940	49	45	40	36	31	27	22	18	13	9	4
1940	1955	50	46	41	36	32	27	23	18	14	9	5
1955	1970	51	46	42	37	33	28	24	19	14	10	5
1970	1985	51	47	42	38	33	29	24	20	15	11	6
1985	2000	52	47	43	38	34	29	25	20	16	11	7
2000	2015	53	48	44	39	35	30	25	21	16	12	7
2015	2030	53	49	44	40	35	31	26	22	17	13	8
2030	2045	54	49	45	40	36	31	27	22	18	13	9
2045	2060	55	50	46	41	36	32	27	23	18	14	9
2060	2075	55	51	46	42	37	33	28	24	19	14	10
2075	2090	56	51	47	42	38	33	29	24	20	15	11
2090	2105	57	52	48	43	38	34	29	25	20	16	11
2105	2120	57	53	48	44	39	35	30	26	21	16	12
2120	2135	58	53	49	44	40	35	31	26	22	17	13
2135	2150	59	54	49	45	40	36	31	27	22	18	13
2150	2165	59	55	50	46	41	37	32	27	23	18	14
2165	2180	60	55	51	46	42	37	33	28	24	19	15
2180	2195	60	56	51	47	42	38	33	29	24	20	15
2195	2210	61	57	52	48	43	38	34	29	25	20	16
2210	2225	62	57	53	48	44	39	35	30	26	21	16
2225	2240	62	58	53	49	44	40	35	31	26	22	17
2240	2255	63	59	54	50	45	40	36	31	27	22	18
2255	2270	64	59	55	50	46	41	37	32	28	23	18
2270	2285	64	60	55	51	46	42	37	33	28	24	19
2285	2300	65	61	56	51	47	42	38	33	29	24	20
2300	2315	66	61	57	52	48	43	39	34	29	25	20
2315	2330	66	62	57	53	48	44	39	35	30	26	21
2330	2345	67	62	58	53	49	44	40	35	31	26	22
2345	2360	68	63	59	54	50	45	40	36	31	27	22
2360	2375	68	64	59	55	50	46	41	37	32	28	23
2375	2390	69	64	60	55	51	46	42	37	33	28	24
2390	2405	70	65	61	56	52	47	42	38	33	29	24
2405	2420	70	66	61	57	52	48	43	39	34	29	25
2420	2435	71	66	62	57	53	48	44	39	35	30	26
2435	2450	72	67	63	58	53	49	44	40	35	31	26
2450	2465	72	68	63	59	54	50	45	41	36	31	27
2465	2480	73	68	64	59	55	50	46	41	37	32	28
2480	2495	74	69	64	60	55	51	46	42	37	33	28
2495	2510	74	70	65	61	56	52	47	42	38	33	29
2510	2525	75	70	66	61	57	52	48	43	39	34	30
2525	2540	75	71	66	62	57	53	48	44	39	35	30
2540	2555	76	72	67	63	58	53	49	44	40	35	31
2555	2570	77	72	68	63	59	54	50	45	41	36	31
2570	2585	77	73	68	64	59	55	50	46	41	37	32

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	78	74	69	65	60	55	51	46	42	37	33
2600	2615	79	74	70	65	61	56	52	47	43	38	33
2615	2630	79	75	70	66	61	57	52	48	43	39	34
2630	2645	80	76	71	66	62	57	53	48	44	39	35
2645	2660	81	76	72	67	63	58	54	49	44	40	35
2660	2675	81	77	72	68	63	59	54	50	45	41	36
2675	2690	82	77	73	68	64	59	55	50	46	41	37
2690	2705	83	78	74	69	65	60	55	51	46	42	37
2705	2720	83	79	74	70	65	61	56	52	47	43	38
2720	2735	84	79	75	70	66	61	57	52	48	43	39
2735	2750	85	80	76	71	67	62	57	53	48	44	39
2750	2765	85	81	76	72	67	63	58	54	49	45	40
2765	2780	86	81	77	72	68	63	59	54	50	45	41
2780	2795	87	82	78	73	68	64	59	55	50	46	41
2795	2810	87	83	78	74	69	65	60	56	51	46	42
2810	2825	88	83	79	74	70	65	61	56	52	47	43
2825	2840	89	84	79	75	70	66	61	57	52	48	43
2840	2855	89	85	80	76	71	67	62	57	53	48	44
2855	2870	90	85	81	76	72	67	63	58	54	49	45
2870	2885	91	86	81	77	72	68	63	59	54	50	45
2885	2900	91	87	82	78	73	69	64	59	55	50	46
2900	2915	92	87	83	78	74	69	65	60	56	51	46
2915	2930	92	88	83	79	74	70	65	61	56	52	47
2930	2945	93	89	84	80	75	70	66	61	57	52	48
2945	2960	94	89	85	80	76	71	67	62	58	53	48
2960	2975	94	90	85	81	76	72	67	63	58	54	49
2975	2990	95	91	86	81	77	72	68	63	59	54	50
2990	3005	96	91	87	82	78	73	69	64	59	55	50
3005	3020	96	92	87	83	78	74	69	65	60	56	51
3020	3035	97	93	88	83	79	74	70	65	61	56	52
3035	3050	98	93	89	84	80	75	70	66	61	57	52
3050	3065	98	94	89	85	80	76	71	67	62	58	53
3065	3080	99	94	90	85	81	76	72	67	63	58	54
3080	3095	100	95	91	86	82	77	72	68	63	59	54
3095	3110	100	96	91	87	82	78	73	69	64	60	55
3110	3125	101	96	92	87	83	78	74	69	65	60	56
3125	3140	102	97	93	88	83	79	74	70	65	61	56
3140	3155	102	98	93	89	84	80	75	71	66	61	57
3155	3170	103	98	94	89	85	80	76	71	67	62	58
3170	3185	104	99	94	90	85	81	76	72	67	63	58
3185	3200	104	100	95	91	86	82	77	72	68	63	59
3200	3215	105	100	96	91	87	82	78	73	69	64	60
3215	3230	106	101	96	92	87	83	78	74	69	65	60
3230	3245	106	102	97	93	88	84	79	74	70	65	61
3245	3260	107	102	98	93	89	84	80	75	71	66	62
3260	3275	107	103	98	94	89	85	80	76	71	67	62
3275	3290	108	104	99	95	90	85	81	76	72	67	63
3290	3305	109	104	100	95	91	86	82	77	73	68	63
3305	3320	109	105	100	96	91	87	82	78	73	69	64
3320	3335	110	106	101	96	92	87	83	78	74	69	65
3335	3350	111	106	102	97	93	88	84	79	74	70	65
3350	3365	111	107	102	98	93	89	84	80	75	71	66
3365	3380	112	108	103	98	94	89	85	80	76	71	67
3380	3395	113	108	104	99	95	90	86	81	76	72	67
3395	3410	113	109	104	100	95	91	86	82	77	73	68
3410	3425	114	109	105	100	96	91	87	82	78	73	69
3425	3440	115	110	106	101	97	92	87	83	78	74	69
3440	3455	115	111	106	102	97	93	88	84	79	75	70
3455	3470	116	111	107	102	98	93	89	84	80	75	71
3470	3485	117	112	108	103	98	94	89	85	80	76	71

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	117	113	108	104	99	95	90	86	81	76	72
3500	3515	118	113	109	104	100	95	91	86	82	77	73
3515	3530	119	114	110	105	100	96	91	87	82	78	73
3530	3545	119	115	110	106	101	97	92	87	83	78	74
3545	3560	120	115	111	106	102	97	93	88	84	79	75
3560	3575	121	116	111	107	102	98	93	89	84	80	75
3575	3590	121	117	112	108	103	99	94	89	85	80	76
3590	3605	122	117	113	108	104	99	95	90	86	81	77
3605	3620	122	118	113	109	104	100	95	91	86	82	77
3620	3635	123	119	114	110	105	100	96	91	87	82	78
3635	3650	124	119	115	110	106	101	97	92	88	83	78
3650	3665	124	120	115	111	106	102	97	93	88	84	79
3665	3680	125	121	116	111	107	102	98	93	89	84	80
3680	3695	126	121	117	112	108	103	99	94	89	85	80
3695	3710	126	122	117	113	108	104	99	95	90	86	81
3710	3725	127	123	118	113	109	104	100	95	91	86	82
3725	3740	128	123	119	114	110	105	101	96	91	87	82
3740	3755	128	124	119	115	110	106	101	97	92	88	83
3755	3770	129	124	120	115	111	106	102	97	93	88	84
3770	3785	130	125	121	116	112	107	102	98	93	89	84
3785	3800	130	126	121	117	112	108	103	99	94	90	85
3800	3815	131	126	122	117	113	108	104	99	95	90	86
3815	3830	132	127	123	118	113	109	104	100	95	91	86
3830	3845	132	128	123	119	114	110	105	101	96	91	87
3845	3860	133	128	124	119	115	110	106	101	97	92	88
3860	3875	134	129	125	120	115	111	106	102	97	93	88
3875	3890	134	130	125	121	116	112	107	103	98	93	89
3890	3905	135	130	126	121	117	112	108	103	99	94	90
3905	3920	136	131	126	122	117	113	108	104	99	95	90
3920	3935	136	132	127	123	118	114	109	104	100	95	91
3935	3950	137	132	128	123	119	114	110	105	101	96	92
3950	3965	137	133	128	124	119	115	110	106	101	97	92
3965	3980	138	134	129	125	120	115	111	106	102	97	93
3980	3995	139	134	130	125	121	116	112	107	103	98	93
3995	4010	139	135	130	126	121	117	112	108	103	99	94
4010	4025	140	136	131	127	122	117	113	108	104	99	95
4025	4040	141	136	132	127	123	118	114	109	104	100	95
4040	4055	141	137	132	128	123	119	114	110	105	101	96
4055	4070	142	138	133	128	124	119	115	110	106	101	97
4070	4085	143	138	134	129	125	120	116	111	106	102	97
4085	4100	143	139	134	130	125	121	116	112	107	103	98
4100	4115	144	139	135	130	126	121	117	112	108	103	99
4115	4130	145	140	136	131	127	122	117	113	108	104	99
4130	4145	145	141	136	132	127	123	118	114	109	105	100
4145	4160	146	141	137	132	128	123	119	114	110	105	101
4160	4175	147	142	138	133	128	124	119	115	110	106	101
4175	4190	147	143	138	134	129	125	120	116	111	106	102
4190	4205	148	143	139	134	130	125	121	116	112	107	103
4205	4220	149	144	140	135	130	126	121	117	112	108	103
4220	4235	149	145	140	136	131	127	122	118	113	108	104
4235	4250	150	145	141	136	132	127	123	118	114	109	105
4250	4265	151	146	141	137	132	128	123	119	114	110	105
4265	4280	151	147	142	138	133	129	124	119	115	110	106
4280	4295	152	147	143	138	134	129	125	120	116	111	107
4295	4310	152	148	143	139	134	130	125	121	116	112	107
4310	4325	153	149	144	140	135	130	126	121	117	112	108
4325	4340	154	149	145	140	136	131	127	122	118	113	108
4340	4355	154	150	145	141	136	132	127	123	118	114	109
4355	4370	155	151	146	142	137	132	128	123	119	114	110
4370	4385	156	151	147	142	138	133	129	124	120	115	110

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	0	0	0	0	0	0	0	0	0	0	0
1615	1635	1	0	0	0	0	0	0	0	0	0	0
1635	1655	2	0	0	0	0	0	0	0	0	0	0
1655	1675	3	0	0	0	0	0	0	0	0	0	0
1675	1695	4	0	0	0	0	0	0	0	0	0	0
1695	1715	5	0	0	0	0	0	0	0	0	0	0
1715	1735	6	0	0	0	0	0	0	0	0	0	0
1735	1755	7	0	0	0	0	0	0	0	0	0	0
1755	1775	7	0	0	0	0	0	0	0	0	0	0
1775	1795	8	0	0	0	0	0	0	0	0	0	0
1795	1815	9	0	0	0	0	0	0	0	0	0	0
1815	1835	10	1	0	0	0	0	0	0	0	0	0
1835	1855	11	2	0	0	0	0	0	0	0	0	0
1855	1875	12	3	0	0	0	0	0	0	0	0	0
1875	1895	13	4	0	0	0	0	0	0	0	0	0
1895	1915	14	4	0	0	0	0	0	0	0	0	0
1915	1935	14	5	0	0	0	0	0	0	0	0	0
1935	1955	15	6	0	0	0	0	0	0	0	0	0
1955	1975	16	7	0	0	0	0	0	0	0	0	0
1975	1995	17	8	0	0	0	0	0	0	0	0	0
1995	2015	18	9	0	0	0	0	0	0	0	0	0
2015	2035	19	10	1	0	0	0	0	0	0	0	0
2035	2055	20	11	2	0	0	0	0	0	0	0	0
2055	2075	20	11	2	0	0	0	0	0	0	0	0
2075	2095	21	12	3	0	0	0	0	0	0	0	0
2095	2115	22	13	4	0	0	0	0	0	0	0	0
2115	2135	23	14	5	0	0	0	0	0	0	0	0
2135	2155	24	15	6	0	0	0	0	0	0	0	0
2155	2175	25	16	7	0	0	0	0	0	0	0	0
2175	2195	26	17	8	0	0	0	0	0	0	0	0
2195	2215	27	18	8	0	0	0	0	0	0	0	0
2215	2235	27	18	9	0	0	0	0	0	0	0	0
2235	2255	28	19	10	1	0	0	0	0	0	0	0
2255	2275	29	20	11	2	0	0	0	0	0	0	0
2275	2295	30	21	12	3	0	0	0	0	0	0	0
2295	2315	31	22	13	4	0	0	0	0	0	0	0
2315	2335	32	23	14	5	0	0	0	0	0	0	0
2335	2355	33	24	15	5	0	0	0	0	0	0	0
2355	2375	34	24	15	6	0	0	0	0	0	0	0
2375	2395	34	25	16	7	0	0	0	0	0	0	0
2395	2415	35	26	17	8	0	0	0	0	0	0	0
2415	2435	36	27	18	9	0	0	0	0	0	0	0
2435	2455	37	28	19	10	1	0	0	0	0	0	0
2455	2475	38	29	20	11	2	0	0	0	0	0	0
2475	2495	39	30	21	12	3	0	0	0	0	0	0
2495	2515	40	31	22	12	3	0	0	0	0	0	0
2515	2535	41	31	22	13	4	0	0	0	0	0	0
2535	2555	41	32	23	14	5	0	0	0	0	0	0
2555	2575	42	33	24	15	6	0	0	0	0	0	0
2575	2595	43	34	25	16	7	0	0	0	0	0	0
2595	2615	44	35	26	17	8	0	0	0	0	0	0
2615	2635	45	36	27	18	9	0	0	0	0	0	0
2635	2655	46	37	28	19	9	0	0	0	0	0	0
2655	2675	47	38	28	19	10	1	0	0	0	0	0
2675	2695	47	38	29	20	11	2	0	0	0	0	0
2695	2715	48	39	30	21	12	3	0	0	0	0	0
2715	2735	49	40	31	22	13	4	0	0	0	0	0
2735	2755	50	41	32	23	14	5	0	0	0	0	0
2755	2775	51	42	33	24	15	6	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	52	43	34	25	16	7	0	0	0	0	0
2795	2815	53	44	35	26	16	7	0	0	0	0	0
2815	2835	54	44	35	26	17	8	0	0	0	0	0
2835	2855	54	45	36	27	18	9	0	0	0	0	0
2855	2875	55	46	37	28	19	10	1	0	0	0	0
2875	2895	56	47	38	29	20	11	2	0	0	0	0
2895	2915	57	48	39	30	21	12	3	0	0	0	0
2915	2935	58	49	40	31	22	13	4	0	0	0	0
2935	2955	59	50	41	32	23	13	4	0	0	0	0
2955	2975	60	51	42	32	23	14	5	0	0	0	0
2975	2995	61	51	42	33	24	15	6	0	0	0	0
2995	3015	61	52	43	34	25	16	7	0	0	0	0
3015	3035	62	53	44	35	26	17	8	0	0	0	0
3035	3055	63	54	45	36	27	18	9	0	0	0	0
3055	3075	64	55	46	37	28	19	10	1	0	0	0
3075	3095	65	56	47	38	29	20	10	1	0	0	0
3095	3115	66	57	48	39	29	20	11	2	0	0	0
3115	3135	67	58	48	39	30	21	12	3	0	0	0
3135	3155	67	58	49	40	31	22	13	4	0	0	0
3155	3175	68	59	50	41	32	23	14	5	0	0	0
3175	3195	69	60	51	42	33	24	15	6	0	0	0
3195	3215	70	61	52	43	34	25	16	7	0	0	0
3215	3235	71	62	53	44	35	26	17	8	0	0	0
3235	3255	72	63	54	45	36	27	17	8	0	0	0
3255	3275	73	64	55	46	36	27	18	9	0	0	0
3275	3295	74	65	55	46	37	28	19	10	1	0	0
3295	3315	74	65	56	47	38	29	20	11	2	0	0
3315	3335	75	66	57	48	39	30	21	12	3	0	0
3335	3355	76	67	58	49	40	31	22	13	4	0	0
3355	3375	77	68	59	50	41	32	23	14	5	0	0
3375	3395	78	69	60	51	42	33	24	14	5	0	0
3395	3415	79	70	61	52	43	33	24	15	6	0	0
3415	3435	80	71	62	52	43	34	25	16	7	0	0
3435	3455	81	71	62	53	44	35	26	17	8	0	0
3455	3475	81	72	63	54	45	36	27	18	9	0	0
3475	3495	82	73	64	55	46	37	28	19	10	1	0
3495	3515	83	74	65	56	47	38	29	20	11	2	0
3515	3535	84	75	66	57	48	39	30	21	12	2	0
3535	3555	85	76	67	58	49	40	31	21	12	3	0
3555	3575	86	77	68	59	49	40	31	22	13	4	0
3575	3595	87	78	68	59	50	41	32	23	14	5	0
3595	3615	87	78	69	60	51	42	33	24	15	6	0
3615	3635	88	79	70	61	52	43	34	25	16	7	0
3635	3655	89	80	71	62	53	44	35	26	17	8	0
3655	3675	90	81	72	63	54	45	36	27	18	9	0
3675	3695	91	82	73	64	55	46	37	28	18	9	0
3695	3715	92	83	74	65	56	47	37	28	19	10	1
3715	3735	93	84	75	66	56	47	38	29	20	11	2
3735	3755	94	85	75	66	57	48	39	30	21	12	3
3755	3775	94	85	76	67	58	49	40	31	22	13	4
3775	3795	95	86	77	68	59	50	41	32	23	14	5
3795	3815	96	87	78	69	60	51	42	33	24	15	6
3815	3835	97	88	79	70	61	52	43	34	25	15	6
3835	3855	98	89	80	71	62	53	44	34	25	16	7
3855	3875	99	90	81	72	63	53	44	35	26	17	8
3875	3895	100	91	82	72	63	54	45	36	27	18	9
3895	3915	101	91	82	73	64	55	46	37	28	19	10
3915	3935	101	92	83	74	65	56	47	38	29	20	11
3935	3955	102	93	84	75	66	57	48	39	30	21	12
3955	3975	103	94	85	76	67	58	49	40	31	22	13

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	104	95	86	77	68	59	50	41	32	22	13
3995	4015	105	96	87	78	69	60	51	41	32	23	14
4015	4035	106	97	88	79	70	60	51	42	33	24	15
4035	4055	107	98	89	79	70	61	52	43	34	25	16
4055	4075	107	98	89	80	71	62	53	44	35	26	17
4075	4095	108	99	90	81	72	63	54	45	36	27	18
4095	4115	109	100	91	82	73	64	55	46	37	28	19
4115	4135	110	101	92	83	74	65	56	47	38	29	19
4135	4155	111	102	93	84	75	66	57	48	38	29	20
4155	4175	112	103	94	85	76	67	57	48	39	30	21
4175	4195	113	104	95	86	76	67	58	49	40	31	22
4195	4215	114	105	95	86	77	68	59	50	41	32	23
4215	4235	114	105	96	87	78	69	60	51	42	33	24
4235	4255	115	106	97	88	79	70	61	52	43	34	25
4255	4275	116	107	98	89	80	71	62	53	44	35	26
4275	4295	117	108	99	90	81	72	63	54	45	36	26
4295	4315	118	109	100	91	82	73	64	55	45	36	27
4315	4335	119	110	101	92	83	73	64	55	46	37	28
4335	4355	120	111	102	92	83	74	65	56	47	38	29
4355	4375	121	111	102	93	84	75	66	57	48	39	30
4375	4395	121	112	103	94	85	76	67	58	49	40	31
4395	4415	122	113	104	95	86	77	68	59	50	41	32
4415	4435	123	114	105	96	87	78	69	60	51	42	33
4435	4455	124	115	106	97	88	79	70	61	52	42	33
4455	4475	125	116	107	98	89	80	71	61	52	43	34
4475	4495	126	117	108	99	90	80	71	62	53	44	35
4495	4515	127	118	109	99	90	81	72	63	54	45	36
4515	4535	128	118	109	100	91	82	73	64	55	46	37
4535	4555	128	119	110	101	92	83	74	65	56	47	38
4555	4575	129	120	111	102	93	84	75	66	57	48	39
4575	4595	130	121	112	103	94	85	76	67	58	49	39
4595	4615	131	122	113	104	95	86	77	68	58	49	40
4615	4635	132	123	114	105	96	87	77	68	59	50	41
4635	4655	133	124	115	106	96	87	78	69	60	51	42
4655	4675	134	125	115	106	97	88	79	70	61	52	43
4675	4695	134	125	116	107	98	89	80	71	62	53	44
4695	4715	135	126	117	108	99	90	81	72	63	54	45
4715	4735	136	127	118	109	100	91	82	73	64	55	46
4735	4755	137	128	119	110	101	92	83	74	65	56	46
4755	4775	138	129	120	111	102	93	84	75	65	56	47
4775	4795	139	130	121	112	103	94	84	75	66	57	48
4795	4815	140	131	122	113	103	94	85	76	67	58	49
4815	4835	141	131	122	113	104	95	86	77	68	59	50
4835	4855	141	132	123	114	105	96	87	78	69	60	51
4855	4875	142	133	124	115	106	97	88	79	70	61	52
4875	4895	143	134	125	116	107	98	89	80	71	62	53
4895	4915	144	135	126	117	108	99	90	81	72	62	53
4915	4935	145	136	127	118	109	100	91	81	72	63	54
4935	4955	146	137	128	119	110	100	91	82	73	64	55
4955	4975	147	138	129	119	110	101	92	83	74	65	56
4975	4995	148	138	129	120	111	102	93	84	75	66	57
4995	5015	148	139	130	121	112	103	94	85	76	67	58
5015	5035	149	140	131	122	113	104	95	86	77	68	59
5035	5055	150	141	132	123	114	105	96	87	78	69	60
5055	5075	151	142	133	124	115	106	97	88	78	69	60
5075	5095	152	143	134	125	116	107	97	88	79	70	61
5095	5115	153	144	135	126	116	107	98	89	80	71	62
5115	5135	154	145	135	126	117	108	99	90	81	72	63
5135	5155	154	145	136	127	118	109	100	91	82	73	64
5155	5175	155	146	137	128	119	110	101	92	83	74	65

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	156	147	138	129	120	111	102	93	84	75	66
5195	5215	157	148	139	130	121	112	103	94	85	76	66
5215	5235	158	149	140	131	122	113	104	95	85	76	67
5235	5255	159	150	141	132	123	114	104	95	86	77	68
5255	5275	160	151	142	133	123	114	105	96	87	78	69
5275	5295	161	152	142	133	124	115	106	97	88	79	70
5295	5315	161	152	143	134	125	116	107	98	89	80	71
5315	5335	162	153	144	135	126	117	108	99	90	81	72
5335	5355	163	154	145	136	127	118	109	100	91	82	73
5355	5375	164	155	146	137	128	119	110	101	92	82	73
5375	5395	165	156	147	138	129	120	111	101	92	83	74
5395	5415	166	157	148	139	130	120	111	102	93	84	75
5415	5435	167	158	149	139	130	121	112	103	94	85	76
5435	5455	168	158	149	140	131	122	113	104	95	86	77
5455	5475	168	159	150	141	132	123	114	105	96	87	78
5475	5495	169	160	151	142	133	124	115	106	97	88	79
5495	5515	170	161	152	143	134	125	116	107	98	89	80
5515	5535	171	162	153	144	135	126	117	108	99	89	80
5535	5555	172	163	154	145	136	127	118	108	99	90	81
5555	5575	173	164	155	146	136	127	118	109	100	91	82
5575	5595	174	165	155	146	137	128	119	110	101	92	83
5595	5615	174	165	156	147	138	129	120	111	102	93	84
5615	5635	175	166	157	148	139	130	121	112	103	94	85
5635	5655	176	167	158	149	140	131	122	113	104	95	86
5655	5675	177	168	159	150	141	132	123	114	105	96	86
5675	5695	178	169	160	151	142	133	124	115	105	96	87
5695	5715	179	170	161	152	143	134	124	115	106	97	88
5715	5735	180	171	162	153	143	134	125	116	107	98	89
5735	5755	181	172	162	153	144	135	126	117	108	99	90
5755	5775	181	172	163	154	145	136	127	118	109	100	91
5775	5795	182	173	164	155	146	137	128	119	110	101	92
5795	5815	183	174	165	156	147	138	129	120	111	102	93
5815	5835	184	175	166	157	148	139	130	121	112	102	93
5835	5855	185	176	167	158	149	140	131	121	112	103	94
5855	5875	186	177	168	159	150	140	131	122	113	104	95
5875	5895	187	178	169	159	150	141	132	123	114	105	96
5895	5915	188	178	169	160	151	142	133	124	115	106	97
5915	5935	188	179	170	161	152	143	134	125	116	107	98
5935	5955	189	180	171	162	153	144	135	126	117	108	99
5955	5975	190	181	172	163	154	145	136	127	118	109	100
5975	5995	191	182	173	164	155	146	137	128	119	109	100
5995	6015	192	183	174	165	156	147	138	128	119	110	101
6015	6035	193	184	175	166	157	147	138	129	120	111	102
6035	6055	194	185	176	166	157	148	139	130	121	112	103
6055	6075	194	185	176	167	158	149	140	131	122	113	104
6075	6095	195	186	177	168	159	150	141	132	123	114	105
6095	6115	196	187	178	169	160	151	142	133	124	115	106
6115	6135	197	188	179	170	161	152	143	134	125	116	106
6135	6155	198	189	180	171	162	153	144	135	125	116	107
6155	6175	199	190	181	172	163	154	144	135	126	117	108
6175	6195	200	191	182	173	163	154	145	136	127	118	109
6195	6215	201	192	182	173	164	155	146	137	128	119	110
6215	6235	201	192	183	174	165	156	147	138	129	120	111
6235	6255	202	193	184	175	166	157	148	139	130	121	112
6255	6275	203	194	185	176	167	158	149	140	131	122	113
6275	6295	204	195	186	177	168	159	150	141	132	123	113
6295	6315	205	196	187	178	169	160	151	142	132	123	114
6315	6335	206	197	188	179	170	160	151	142	133	124	115
6335	6355	207	198	189	179	170	161	152	143	134	125	116
6355	6375	208	198	189	180	171	162	153	144	135	126	117

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	208	199	190	181	172	163	154	145	136	127	118
6395	6415	209	200	191	182	173	164	155	146	137	128	119
6415	6435	210	201	192	183	174	165	156	147	138	129	120
6435	6455	211	202	193	184	175	166	157	148	139	129	120
6455	6475	212	203	194	185	176	167	158	148	139	130	121
6475	6495	213	204	195	186	177	167	158	149	140	131	122
6495	6515	214	205	196	186	177	168	159	150	141	132	123
6515	6535	215	205	196	187	178	169	160	151	142	133	124
6535	6555	215	206	197	188	179	170	161	152	143	134	125
6555	6575	216	207	198	189	180	171	162	153	144	135	126
6575	6595	217	208	199	190	181	172	163	154	145	136	126
6595	6615	218	209	200	191	182	173	164	155	145	136	127
6615	6635	219	210	201	192	183	174	164	155	146	137	128
6635	6655	220	211	202	193	183	174	165	156	147	138	129
6655	6675	221	212	202	193	184	175	166	157	148	139	130
6675	6695	221	212	203	194	185	176	167	158	149	140	131
6695	6715	222	213	204	195	186	177	168	159	150	141	132
6715	6735	223	214	205	196	187	178	169	160	151	142	133
6735	6755	224	215	206	197	188	179	170	161	152	143	133
6755	6775	225	216	207	198	189	180	171	162	152	143	134
6775	6795	226	217	208	199	190	181	171	162	153	144	135
6795	6815	227	218	209	200	190	181	172	163	154	145	136
6815	6835	228	218	209	200	191	182	173	164	155	146	137
6835	6855	228	219	210	201	192	183	174	165	156	147	138
6855	6875	229	220	211	202	193	184	175	166	157	148	139
6875	6895	230	221	212	203	194	185	176	167	158	149	140
6895	6915	231	222	213	204	195	186	177	168	159	149	140
6915	6935	232	223	214	205	196	187	178	168	159	150	141
6935	6955	233	224	215	206	197	187	178	169	160	151	142
6955	6975	234	225	216	206	197	188	179	170	161	152	143
6975	6995	235	225	216	207	198	189	180	171	162	153	144
6995	7015	235	226	217	208	199	190	181	172	163	154	145
7015	7035	236	227	218	209	200	191	182	173	164	155	146
7035	7055	237	228	219	210	201	192	183	174	165	156	147
7055	7075	238	229	220	211	202	193	184	175	165	156	147
7075	7095	239	230	221	212	203	194	184	175	166	157	148
7095	7115	240	231	222	213	203	194	185	176	167	158	149
7115	7135	241	232	222	213	204	195	186	177	168	159	150
7135	7155	241	232	223	214	205	196	187	178	169	160	151
7155	7175	242	233	224	215	206	197	188	179	170	161	152
7175	7195	243	234	225	216	207	198	189	180	171	162	153
7195	7215	244	235	226	217	208	199	190	181	172	163	153
7215	7235	245	236	227	218	209	200	191	182	172	163	154
7235	7255	246	237	228	219	210	201	191	182	173	164	155
7255	7275	247	238	229	220	210	201	192	183	174	165	156
7275	7295	248	239	229	220	211	202	193	184	175	166	157
7295	7315	248	239	230	221	212	203	194	185	176	167	158
7315	7335	249	240	231	222	213	204	195	186	177	168	159
7335	7355	250	241	232	223	214	205	196	187	178	169	160
7355	7375	251	242	233	224	215	206	197	188	179	169	160
7375	7395	252	243	234	225	216	207	198	188	179	170	161
7395	7415	253	244	235	226	217	207	198	189	180	171	162
7415	7435	254	245	236	226	217	208	199	190	181	172	163
7435	7455	255	245	236	227	218	209	200	191	182	173	164
7455	7475	255	246	237	228	219	210	201	192	183	174	165
7475	7495	256	247	238	229	220	211	202	193	184	175	166
7495	7515	257	248	239	230	221	212	203	194	185	176	167
7515	7535	258	249	240	231	222	213	204	195	186	176	167
7535	7555	259	250	241	232	223	214	205	195	186	177	168
7555	7575	260	251	242	233	223	214	205	196	187	178	169

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	261	252	242	233	224	215	206	197	188	179	170
7595	7615	261	252	243	234	225	216	207	198	189	180	171
7615	7635	262	253	244	235	226	217	208	199	190	181	172
7635	7655	263	254	245	236	227	218	209	200	191	182	173
7655	7675	264	255	246	237	228	219	210	201	192	183	173
7675	7695	265	256	247	238	229	220	211	202	192	183	174
7695	7715	266	257	248	239	230	221	211	202	193	184	175
7715	7735	267	258	249	240	230	221	212	203	194	185	176
7735	7755	268	259	249	240	231	222	213	204	195	186	177
7755	7775	268	259	250	241	232	223	214	205	196	187	178
7775	7795	269	260	251	242	233	224	215	206	197	188	179
7795	7815	270	261	252	243	234	225	216	207	198	189	180
7815	7835	271	262	253	244	235	226	217	208	199	189	180
7835	7855	272	263	254	245	236	227	218	208	199	190	181
7855	7875	273	264	255	246	237	227	218	209	200	191	182
7875	7895	274	265	256	246	237	228	219	210	201	192	183
7895	7915	275	265	256	247	238	229	220	211	202	193	184
7915	7935	275	266	257	248	239	230	221	212	203	194	185
7935	7955	276	267	258	249	240	231	222	213	204	195	186
7955	7975	277	268	259	250	241	232	223	214	205	196	187
7975	7995	278	269	260	251	242	233	224	215	206	196	187
7995	8015	279	270	261	252	243	234	225	215	206	197	188
8015	8035	280	271	262	253	244	234	225	216	207	198	189
8035	8055	281	272	263	253	244	235	226	217	208	199	190
8055	8075	281	272	263	254	245	236	227	218	209	200	191
8075	8095	282	273	264	255	246	237	228	219	210	201	192
8095	8115	283	274	265	256	247	238	229	220	211	202	193
8115	8135	284	275	266	257	248	239	230	221	212	203	193
8135	8155	285	276	267	258	249	240	231	222	212	203	194
8155	8175	286	277	268	259	250	241	231	222	213	204	195
8175	8195	287	278	269	260	250	241	232	223	214	205	196
8195	8215	288	279	269	260	251	242	233	224	215	206	197
8215	8235	288	279	270	261	252	243	234	225	216	207	198
8235	8255	289	280	271	262	253	244	235	226	217	208	199
8255	8275	290	281	272	263	254	245	236	227	218	209	200
8275	8295	291	282	273	264	255	246	237	228	219	210	200
8295	8315	292	283	274	265	256	247	238	229	219	210	201
8315	8335	293	284	275	266	257	247	238	229	220	211	202
8335	8355	294	285	276	266	257	248	239	230	221	212	203
8355	8375	295	285	276	267	258	249	240	231	222	213	204
8375	8395	295	286	277	268	259	250	241	232	223	214	205
8395	8415	296	287	278	269	260	251	242	233	224	215	206
8415	8435	297	288	279	270	261	252	243	234	225	216	207
8435	8455	298	289	280	271	262	253	244	235	226	216	207
8455	8475	299	290	281	272	263	254	245	235	226	217	208
8475	8495	300	291	282	273	264	254	245	236	227	218	209
8495	8515	301	292	283	273	264	255	246	237	228	219	210
8515	8535	302	292	283	274	265	256	247	238	229	220	211
8535	8555	302	293	284	275	266	257	248	239	230	221	212
8555	8575	303	294	285	276	267	258	249	240	231	222	213
8575	8595	304	295	286	277	268	259	250	241	232	223	213
8595	8615	305	296	287	278	269	260	251	242	232	223	214
8615	8635	306	297	288	279	270	261	251	242	233	224	215
8635	8655	307	298	289	280	270	261	252	243	234	225	216
8655	8675	308	299	289	280	271	262	253	244	235	226	217
8675	8695	308	299	290	281	272	263	254	245	236	227	218
8695	8715	309	300	291	282	273	264	255	246	237	228	219
8715	8735	310	301	292	283	274	265	256	247	238	229	220
8735	8755	311	302	293	284	275	266	257	248	239	230	220
8755	8775	312	303	294	285	276	267	258	249	239	230	221

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

Taxpayer Assistance and Forms

1-877-252-3052 (Toll-free)

For more information about withholding tax and to obtain withholding forms, visit ncdor.gov/taxes-forms/withholding-tax. You may also call the Department at 1-877-252-3052 (toll-free).

Taxpayers may receive other important notices about law changes and related tax matters by subscribing to the Department's Tax Updates 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 ncdor.gov/file-pay.

Access the Department's website, 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