

Withholding Income Tax Tables And Employer Instructions



**MISSISSIPPI DEPARTMENT OF REVENUE
INCOME TAX BUREAU
PO BOX 960
JACKSON, MISSISSIPPI 39205-0960**

WWW.DOR.MS.GOV

SUMMARY

- **Employers filing 25 or more returns are required to electronically submit those to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).** You may be subject to penalties if you issue more than 25 returns and do not file as required. The penalty is \$25 for the first instance of non-compliance and \$500 for each additional instance.
- Bulk filing through the FSET program (Fed/State Employment Taxes) is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.
- W-2s must be submitted in Social Security Administration (SSA) format and must contain the "RS" record for state data. See SSA [Publication EFW2](#) for record formats and specifications.
- 1099s, W-2Gs, and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS [Publication 1220](#) for specifications and procedures.
- Employers filing less than 25 returns on paper must submit the Mississippi Annual Information Return, Form 89-140, with all W-2s and 1099's.
- All employers, regardless of the number of returns, may utilize TAP to enter and submit returns securely to the DOR. If you have any questions about online filing or the system, please review TAP "frequently asked questions" at www.dor.ms.gov. You may also contact us at 601-923-7700.

Exemptions and Deductions Schedule

Filing Status	Exemption	Standard Deduction
Single	\$6,000	\$2,300
Head-of-Family (\$8,000 + \$1,500)	\$9,500	\$3,400
Married	\$12,000	\$4,600

Income Tax Rates

Taxable Income (Tax Year 2023)	Tax Rate
First \$10,000	0%
Remaining balance (excess of \$10,000)	5%

If you have any questions, contact Withholding Tax at the address below:

Withholding Tax
Income & Franchise Tax Bureau
Post Office Box 1033
Jackson, MS 39215-1033
601-923-7700

TABLE OF CONTENTS

Introduction	1
Who are Employers	1
Employer's Account Number	1
Who are Employees	1
Treatment of Residents and Nonresidents	1
Employee's Account Number	2
What are Taxable Wages	2
Income Payments Exempt From Withholding	2
Supplemental Wages	2
Seasonal or Transient Employer Required to File Monthly Reports	2
Payroll Period	3
Withholding Exemption Certificates	3
Computing Withholding of Mississippi Personal Income Tax	3
Monthly or Quarterly Return of Income Tax Withheld	4
Correcting Mistakes - Amended Returns	5
Payment of Income Tax Withheld	5
Penalties	5
Interest	5
Personal Liability of Employers	5
Withholding Where Personal Exemptions Exceed Provisions for Tables	5
Receipts for Employees (Wage and Tax Statements)	5
Annual Information Return	5
Electronic Reporting	6
Information at Source Reports	6
Records to be Kept	6
Employee's Exemption Certificate (Sample) - Form 89-350	7
Explanation and Instructions (Form 89-350)	7

Tables A - Single Individuals

Daily or Miscellaneous	8
Weekly	14
Bi-weekly	20
Semi-monthly	26
Monthly	32

Tables B - Head-of-Family

Daily or Miscellaneous	9
Weekly	15
Bi-weekly	21
Semi-monthly	27

Monthly_____33

Tables C - Married (Spouse Not Employed)

Daily or Miscellaneous_____10

Weekly_____16

Bi-weekly_____22

Semi-monthly_____28

Monthly_____34

Tables D - Married (Both Spouses Employed)

Daily or Miscellaneous_____11,12,13

Weekly_____17,18,19

Bi-weekly_____23, 24, 25

Semi-monthly_____29, 30, 31

Monthly_____35, 36, 37

Withholding Tax Calendar_____38

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

1. INTRODUCTION

The Mississippi Income Tax Withholding Law of 1968 provides for the withholding of individual income tax from all employees whose salaries and wages are taxable to this state, regardless of whether they are residents, nonresidents, or nonresident aliens.

"Income tax withholding" is the method of collecting an existing income tax in installments and does not constitute an additional tax levy. The amount to be withheld under the withholding tables is based on existing rates, the standard deduction, and statutory exemptions.

The requirements to be met by employers with respect to withholding returns and remittances are outlined in the *Calendar of Employer's Duties* on page 38 (back page of this booklet).

Mississippi withholding procedures and policies follow very closely those of the Federal Government. The principal differences are explained in the following paragraphs.

2. WHO ARE EMPLOYERS

The term "employer" as defined in the Mississippi Income Tax Withholding Law, and as referred to in this booklet, includes:

(a) All persons, firms, corporations, associations, partnerships, joint ventures, trusts, and any other persons or organizations resident in this state or who maintain an office or place of business in this state, or who transact business in this state for whom one or more individuals perform services as an employee or as employees.

(b) Businesses that lease employees by a contract of employment with a leasing firm may be considered the employer for Mississippi withholding tax purposes. In such cases, payments to the leasing company may be attached for such withholding taxes upon default by the leasing firm. Firms that lease employees to businesses are required to maintain separate ledgers of account for these employees. These lease firms must furnish the Department of Revenue with an annual summary of wages paid, number of employees, and amounts withheld by location.

In addition, the commissioner requires firms that lease employees to businesses to give a cash bond or an approved surety bond in an amount sufficient to cover twice the estimated tax liability for a period of three (3) months. This bond is filed with the commissioner prior to beginning business in this state. Failure to comply with this provision will subject such person to penalties.

(c) The Federal Government, its agencies, and instrumentalities.

(d) The State of Mississippi, its agencies, and instrumentalities.

(e) All counties, cities, and towns.

For the purpose of withholding, the term "employer" includes any organization, which maybe exempt from corporate income tax and corporate franchise tax, including non-stock corporations organized and operated exclusively for non-profit purposes.

The act of compliance with any of the provisions of the Mississippi withholding statute by a nonresident employer shall not constitute an act in evidence of and shall not be deemed to

be evidence that such nonresident is doing business in this state.

3. EMPLOYER'S ACCOUNT NUMBER

Every employer subject to the requirements of withholding Mississippi income tax must make an application for and obtain a withholding account number from the Mississippi Department of Revenue. Applications for registration may be made online through Taxpayer Access Point (TAP) at www.dor.ms.gov and clicking on the TAP icon. If you do not have internet access, applications for registration are available in any of the local offices of the Mississippi Department of Revenue or you may call the Registration Section at (601) 923-7700.

The Employer's Account Number should be kept in a permanent place and must be used on all correspondence with the Department of Revenue concerning withholding returns, annual information returns, etc... If an employer, through double registration or other reasons, receives two account numbers, he should notify the Department of Revenue.

An employer who acquires an existing activity which has employees, and there is no change in the activity, is not to use the monthly/quarterly return addressed to the previous owner but should notify the Department of Revenue. Employees of the acquired activity are to be included on the report of the acquiring employer from the first payroll subsequent to acquisition. A new identification number will be required where the entity changes as a result of the acquisition or merger, or other changes in the ownership of a business.

A Wage and Tax Statement is to be issued by each employer. Any special rulings by the United States Internal Revenue Service in this regard are not applicable to state procedures.

4. WHO ARE EMPLOYEES

An "employee" is an individual, whether resident, nonresident, or nonresident alien of this state, who performs any service in this state for wages. The term also includes any resident individual legally domiciled in this state who performs any service outside this state for wages. An employee is also any nonresident whose employment and post of duty is in Mississippi, but who may occasionally render services for the Mississippi employer at points outside the state. All officers of corporations and elected public officials (except public officials on a fee basis) are classified as employees. Where an employer-employee relationship exists, payments of wages are subject to withholding.

5. TREATMENT OF RESIDENTS AND NONRESIDENTS

(a) Nonresident employees, including seasonal or temporary employees, are subject to Mississippi withholding from any part of their wages received for services performed within Mississippi. If the nonresident's principal place of employment is outside Mississippi but the employee renders services partly within and without the state, only wages for services performed within this state are subject to withholding. The amount to be withheld shall be computed in the following manner:

(i) From the proper Mississippi withholding tax table determine the amount which would be withheld if the entire earnings were allocable to the State of Mississippi;

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

(ii) Determine the ratio between the Mississippi earnings for the pay period and the total earnings for the pay period;

(iii) Apply the ratio obtained in step (ii) above to the amount determined in step (i) above and the result shall be the amount of Mississippi income tax to be withheld for the pay period.

(b) If the nonresident's principal place of employment is within Mississippi but the employee occasionally renders services outside the state, withholding of Mississippi income tax is required on total wages, unless withholding is required by the other state in which such temporary services are performed.

(c) Withholding is required from wages paid to residents of Mississippi for services performed by the resident in another state, unless withholding is required by the other state in which the services are performed.

(d) A Wage and Tax Statement or Federal Form W-2 must be filed for each resident or nonresident employee showing separately the wages earned in each state and showing separately the amount of tax withheld for Mississippi and for any other state, if any. The withholding of Mississippi tax does not in any way change the requirements for filing an individual income tax return.

6. EMPLOYEE'S ACCOUNT NUMBER

The employee's Social Security number must be shown on withholding statements furnished to the employee and should be used by the employer to identify an employee when corresponding with the Department of Revenue about such person.

7. WHAT ARE TAXABLE WAGES

The word "wages" means all remuneration, whether in cash or other form, with certain exceptions listed in section 8, paid to an employee for services performed for his employer. The word "wages" covers all types of employee compensation including salaries, fees, bonuses, and commissions, and includes early or excess distribution of retirement income under the Internal Revenue Code (Federal Form 5329). It is immaterial whether payments are based on the day, week, month, or year, or on a piecework or percentage plan. For treatment of wages paid to nonresident employees, see section 5.

8. INCOME PAYMENTS EXEMPT FROM WITHHOLDING

The following classes of income payments are exempt from withholding. (Although the recipients of such income are exempt from withholding, they, if required by the Mississippi income tax law, must file declaration of estimated individual income tax, an annual individual income tax return, and pay any tax due):

(a) For domestic service in a private home, local college club, or local chapter of a college fraternity or sorority; or

(b) For services performed by an employee in connection with farming activities; or

(c) For services not in the course of the employer's trade or business performed by an employee; or

(d) For services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry, or by a member of a religious order performing duties required by the order.

9. SUPPLEMENTAL WAGES

If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages was a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the method of withholding income depends in part, upon whether or not income tax has been withheld from the employee's regular wages and one of the following procedures will apply:

(a) If an employer has not withheld income tax from an employee's regular wages (as, for example, where the employee's withholding exemption exceeds his regular wages), the employer must add the supplemental wages to the regular wages paid within the same calendar year for the current or last preceding payroll period and withhold income tax as though the supplemental wages and regular wages were one payment.

(b) If the employer has withheld income tax from the employee's regular wages, he may add the supplemental wages to the regular wages paid the employee within the same calendar year for the current or last preceding payroll period, determine the income tax to be withheld as if the total amount was a single payment, subtract the tax already withheld from the regular wage payment, and withhold the remaining tax from the supplemental wage payment.

If the procedures set forth above result in substantial over withholding, the amount to be withheld may be computed at the percent corresponding to the highest tax bracket the employee is expected to reach on his annual state income tax return.

Vacation pay received for the time of absence is subject to withholding as though it were regular pay. Vacation pay received in addition to regular pay shall be subject to withholding as if it were a supplemental wage payment.

There is no exclusion in the Mississippi income tax law for payments made by the employer under wage continuation plans because of personal injuries or sickness of employees. Such payments must be included in wages of employees as shown on withholding statements and taken into account when tax is withheld.

10. TRANSIENT OR SEASONAL EMPLOYERS REQUIRED TO FILE MONTHLY WITHHOLDING REPORTS

The withholding statutes require that employers classified as "transient" or "seasonal" file monthly reports of tax withheld and remit to the Commissioner with the reports the amounts withheld for the preceding month.

"Seasonal employer" applies to, but is not limited to, an employer who operates only during certain periods of each year. Some examples are summer and beach resort hotels, concessions, etc.; cotton warehouses and produce markets hiring employees only during the marketing season; and summer camps.

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

"Transient employers" are employers who are not residents of this state and who temporarily engage in any activity within the state for the production of income. The definition includes, but is not limited to, any nonresident employer engaging in any activity which as of any date cannot be reasonably expected to continue for a period of eighteen (18) consecutive months.

11. PAYROLL PERIOD

The payroll period is the period of service for which the employer ordinarily pays wages to an employee.

In the case of any employee who has no payroll period, the income tax to be withheld must be determined as if he were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (excluding Saturdays, Sundays, and holidays) in the period covered by the wage payment. If the wages are not related to a specific length of time (for example, commissions paid on completion of a sale), then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year; (b) the date employment commenced if during the same calendar year; or (c) January 1 of the same year.

12. WITHHOLDING EXEMPTION CERTIFICATES

Each employee is required to complete and furnish to his employer an Exemption Certificate (Form 89-350) indicating the amount of personal exemption to which he is entitled. A properly executed Exemption Certificate is the primary factor in determining the amount of tax, if any, to be withheld. **FEDERAL EXEMPTION CERTIFICATES WILL NOT SUPPLY THE PROPER INFORMATION FOR MISSISSIPPI WITHHOLDING PURPOSES.** In the event that the employee fails to file the Exemption Certificate, the employer, in computing the amounts to be withheld from the employee's wages, shall withhold based on zero exemption. Certificates should be secured from each new employee when hired.

Employees must file an amended Certificate, reducing the amount of personal exemption, within ten days, if the change in exemption status would increase the income tax to be withheld.

The personal and additional exemptions authorized by statute **FOR PAY PERIOD IN CALENDAR YEARS 2000 AND AFTER.**

- (a) Single individuals - \$6,000.00
- (b) Married individuals, Jointly - \$12,000.00
- (c) Head of family - \$9,500.00
- (d) Authorized dependents - \$1,500.00 each
- (e) Age 65 and over - taxpayer and/or spouse only - \$1,500.00
- (f) Blind - taxpayer and/or spouse only - \$1,500.00

In instances where taxpayer and spouse are both employed, the joint personal exemption of \$12,000.00 may be divided between them, in multiples of \$500.00, in any manner they choose so long as the total claimed by both spouses does

not exceed the total exemption of \$12,000.00. Married couples may divide the number of their dependents between them in any manner they choose. See instructions on the Employee's Withholding Exemption Certificate for additional information. A sample Employee's Withholding Exemption Certificate and instructions appears on page 7 of this booklet.

WARNING FOR MARRIED RESIDENT INDIVIDUALS FILING SEPARATE RETURNS. Mississippi law provides that married individuals electing to file separate returns must, on filing of such returns, divide the exemptions equally between the two spouses. If married individuals contemplate filing separate returns, they should equally divide the exemptions in completing the Employee Withholding Exemption Certificate as filed with their respective employers. Married individuals electing to file a joint or combined return may continue to divide the exemptions between them in any manner they choose.

13. COMPUTING WITHHOLDING OF MISSISSIPPI PERSONAL INCOME TAX

(a) Tables A - Single Individuals.

Withholding tables for SINGLE INDIVIDUALS for the various payroll periods are on pages 8, 14, 20, 26, and 32 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 1 of the Employee's Withholding Exemption Certificate, use the withholding tables for Single Individuals, Tables A, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables A is zero for Single Individuals who fail to file an exemption certificate with their employer, or for Single Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$6,000.00, the amount of the single personal exemption. Subsequent exemption ranges are in multiples of \$1,500.00 for Single Individuals who are entitled to additional exemptions for age, blindness, or for dependents.

(b) Tables B - Head-of-Family Individuals.

Withholding tables for HEAD-OF-FAMILY INDIVIDUALS for the various payroll periods are on pages 9, 15, 21, 27, and 33 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 3 of the Employee's Withholding Exemption Certificate, use the withholding tables for Head-of-Family Individuals, Tables B, in determining the amount, if any, to be withheld for Mississippi income tax. The first exemption range in Tables B is zero for Head-of-Family Individuals who fail to file an exemption certificate with their employer, or for Head-of-Family Individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$9,500.00, the amount of the Head-of-Family personal exemption **(with one dependent)**. Subsequent exemption ranges are in multiples of \$1,500.00 for Head-of-Family Individuals who are entitled to additional exemptions for age, blindness,

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

or for each additional exemption for each dependent excluding the one which is required for Head-of-Family status.

(c) Tables C - Married Individuals (Spouse NOT Employed).

Withholding tables for MARRIED (SPOUSE NOT EMPLOYED) for the various payroll periods are on pages 10, 16, 22, 28, and 34 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(a) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married (spouse not employed) Individuals, Tables C, in determining the amount, if any, to be withheld. (If the employee checks Line 2(b) on his Employee's Withholding Exemption Certificate, use Tables D for withholding). The first exemption range in Tables C is zero for individuals who fail to file an exemption certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. The second exemption range is \$12,000.00, the amount of the married personal exemption. Subsequent exemption ranges are in multiples of \$1,500.00 for married (spouse not employed) individuals who are entitled to additional exemptions for age, blindness, or for dependents.

(d) Tables D - Married Individuals (Both Spouses Employed).

Withholding tables for MARRIED INDIVIDUALS WHERE BOTH SPOUSES ARE EMPLOYED for the various payroll periods are on pages 11, 12, 13, 17, 18, 19, 23, 24, 25, 29, 30, 31, 35, 36, and 37 indicating the amount to be withheld based on the wage bracket of the employee and the amount of personal exemption entered by the employee on his or her exemption certificate. If the employee checks Line 2(b) of the Employee's Withholding Exemption Certificate, use the withholding tables for Married Individuals (both spouses employed), Tables D, in determining the amount, if any, to be withheld. (If employee checks Line 2(a) on his Employee Withholding Exemption Certificate, use Tables C for withholding.) Tables D are designed for married individuals where both taxpayer and spouse are employed, where both must file an Employee's Withholding Exemption Certificate with respective employers, and where taxpayer and spouse must make a division of the personal exemption and the additional exemptions authorized. Tables D contain allowances and adjustments for the joint married standard deduction that are not included in Tables C. In Tables D, the standard deduction is divided equally for both taxpayer and spouse. The first exemption range in Tables D is zero for individuals who fail to file an Employee's Withholding Exemption Certificate with their employer, or for individuals who elect to claim no exemption for state income tax withholding purposes. Subsequent exemption ranges are in multiples of \$500.00.

(e) IMPORTANT!

If an employee's wages exceed those listed in the applicable withholding table, compute the tax to be withheld as follows: multiply the excess amount by 5% and add the result to the largest figure listed under the appropriate exemption column for that employee.

This total is the amount to be withheld. This amount should be rounded to the nearest whole dollar.

(f) Additional or Voluntary Withholding.

An employee working for more than one employer and claiming his full exemption with each employer will usually owe additional income tax when he files his annual income tax return. This is also true of employees who have substantial income other than wages.

If an employee wishes to have more income tax withheld from his wages than his employer is required to withhold under the law, he and his employer may enter into an agreement under which an additional amount can be withheld. An employer may not withhold less than the amount required under law, even though the employee's ultimate tax liability will be less than the amount required to be withheld. Voluntary withholding is also authorized and extended to types of income, which are not subject to mandatory withholding. Thus, by written request, agricultural employees, household workers, Mississippi residents working in another state where the employer is not legally required to withhold Mississippi income tax, etc., may choose, where their employers agree, to have income tax withheld from their wages.

By withholding in accordance with the tables, the employer will have complied with the law in the matter of deducting the proper amount from the employee's wages.

The Commissioner may, upon request, authorize employers to use some other method of determining the amounts to be withheld, provided that the amounts will reasonably approximate the correct withholding from their employees. Any employer who feels that the use of tables is impracticable or constitutes an unreasonable requirement, may apply in writing to the Commissioner setting forth in detail the method he desires to use together with reason why the tables do not fit his situation.

(g) Withholding Not Required.

No withholding is required on tax-exempt non-taxable retirement income.

14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

The Mississippi Department of Revenue will determine the filing frequency of the employer. Employers should report according to the filing frequency as instructed by the Mississippi Department of Revenue. A return must be filed for every filing period even if no tax is due. Electronic reporting through Taxpayer Access Point (TAP) is mandatory for employers submitting 25 or more W-2s or 1099s.

All employers, regardless of the number of W-2s or 1099s, are encouraged to utilize TAP. To access TAP, go to our website at www.dor.ms.gov.

For paper filers (less than 25 W-2s or 1099s) who do not have internet access, you should use the preaddressed coupons, Form 89-105, that will be mailed by the Department of Revenue. If the coupons are lost or not received, please notify the Department of Revenue and replacement forms will

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

be immediately mailed. Should it be necessary to submit withholding tax without a preaddressed coupon, the employer's name, current mailing address, account number and the period covered by the remittance must appear on the furnished blank return.

The last monthly or quarterly return for any employer who ceases to do business or who ceases to be subject to the requirements of withholding shall be marked "Final Return".

15. CORRECTING MISTAKES- AMENDED RETURNS

If an incorrect amount of income tax withholding is paid to the Department of Revenue, an amended return must be filed and any difference paid. A taxpayer can amend their return on TAP or mark the amended check box on the paper return.

16. PAYMENT OF INCOME TAX WITHHELD

After the close of each calendar month or quarter, every employer must remit the full amount of the Mississippi income tax withheld with his monthly/quarterly return to the Mississippi Department of Revenue. See the *Calendar of Employer's Duties* on page 38 (back page of this booklet) for the due date of returns.

The amount of income tax withheld by an employer is by law deemed to be held in trust for the State of Mississippi.

Penalties: A penalty of the amount due is imposed for failure to withhold, late filing of the monthly/quarterly report and/or payment of the income tax. The standard penalty rate is 10%. The withholding statutes provide criminal penalties for willful failure to or refusal to withhold, make returns, and/or remit the amounts due to be withheld.

Interest: Interest at the rate of ½% per month accrues on all delinquent tax.

Personal Liability of Employers: Any employer who fails to withhold or to pay to the Commissioner any sums required to be withheld shall be personally and individually liable for such amounts, and the Commissioner is required to assess the same against the employer, together with interest and penalty.

C. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

Provision is made in the Single Individuals payroll tables (Tables A) for claiming personal and additional exemptions up to \$18,000.00.

Provision is made in the Head-of-Family Individuals payroll tables (Tables B) for claiming personal and additional exemptions up to \$23,000.00.

Provision is made in the Married Individuals (spouse not employed) payroll tables (Tables C) for claiming personal and additional exemptions up to \$25,500.00.

Provision is made in the Married Individuals (both spouses employed) payroll tables (Tables D) for claiming personal and additional exemptions up to \$25,000.00.

For an employee whose personal and additional exemption claimed exceed the amount in the appropriate tables (Tables A, B, C, or D), the employee's income should be annualized (gross pay for the pay period multiplied by the number of pay periods in the calendar year), subtract the personal and additional exemptions claimed by the employee on his exemption certificate plus the standard deduction of \$2,300.00 for single individuals, \$3,400.00 for head-of-family individuals, \$4,600.00 for married individuals (spouse not employed), or \$2,300.00 for married individuals (both spouses employed), computing the tax and dividing the result by the number of payroll periods of the year. The result will be the amount to be withheld for each payroll period.

18. RECEIPTS FOR EMPLOYEES

By January 31st of each year, employers must give to each employee two copies of the Mississippi *Wage and Tax Statement* showing total wages and the amount, if any, of the Mississippi income tax withheld for the preceding calendar year. Employers may use the Federal Form W-2 combination packet containing federal and state withholding forms or a purchased combination packet of federal and state forms.

A *Wage and Tax Statement* must be furnished to each terminated employee within thirty (30) days of the date of termination.

If it becomes necessary to correct a *Wage and Withholding Tax Statement* after it has been given to an employee, a corrected statement must be issued to the employee if there is a change in Mississippi withholding. The corrected statement must also be submitted to the Department of Revenue in the same format as the original statements were submitted.

If there is an adjustment due the employer on the corrected statement (where he is required to refund to the employee), corrected statements should be clearly marked "Corrected by Employer". The statement given initially to the employee must be transmitted to the Department of Revenue with a letter describing the adjustments.

If a *Wage and Tax Statement* is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished by the employer.

19. ANNUAL INFORMATION RETURN

An Annual Information Return, Form 89-140, must be filed with each return type submitted on paper (less than 25). Review instructions on page 38 and on the Form 89-140 for the due dates. If the date falls on a weekend, the due date is the following Monday.

Failure to file the Annual Information Return will result in a minimum penalty of \$250.00.

Employers operating on a fiscal-year basis must file monthly/quarterly reports, an annual information return (only if paper filing less than 25) and withholding statements on a calendar-year basis.

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

20. ELECTRONIC REPORTING

By January 1st of each year, the reporting requirements are reviewed and may be updated. As of January 1, 2013, the requirements below should be followed until superseded. Please check our webpage for any updates before relying on these requirements.

Taxpayer Access Point (TAP) is required to be used to file Mississippi wage statements and/or information returns with the Mississippi Department of Revenue if **ANY** of the following conditions apply:

1. Taxpayer is required to file wage statements, W-2Gs or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements,
2. Employer filing 25 or more W-2s,
3. Taxpayer has 25 or more 1099s to be submitted,
4. Taxpayer used a single payroll service provider for the entire calendar year,
5. An employee leasing company provided personnel to any business within Mississippi.

Check our website for uploading of the various types of W-2s and 1099s.

Electronic format for W-2 information must be in accordance with the Social Security Administration, Office of Systems Requirements and EFW2. The "RS" record must be used for reporting state information.

The layout for the W-2Gs and various 1099s will be the same as described in the Federal Publication 1220. For more information concerning 1099s, see the section INFORMATION AT SOURCE REPORTS.

You may be subject to penalties if you do not file as required. The penalty for not filing required wage statements is \$25 per statement. The penalty for not filing electronically as required is \$25 for the first instance of non-compliance and \$500 for each additional instance.

Those who are not required above to file electronically are encouraged to do so, instead of filing paper forms. To access TAP and submit returns electronically, visit our website at www.dor.ms.gov.

Check our website for current year instructions concerning electronic filing. The submitting of wage and tax data to the State of Mississippi electronically does not relieve the employer of furnishing adequate copies of Federal Forms W-2s to its employees and 1099s to whom monies were paid during the year. Wage and tax data are due to employees by January 31st of each year.

The State of Mississippi participates in the Combined Federal/State Reporting Program. 1099s from which Mississippi tax was withheld must be reported directly to the Department of Revenue. For reporting to Mississippi on the Combined Program, you may furnish a copy of the federal consent form.

21. INFORMATION AT SOURCE REPORTS

Information at source reports on interest, rents, premiums, annuities, dividends, remunerations, emoluments, etc. other than salaries or wages are required to be reported on Federal Form 1099 no later than February 28th of the following year. The various Federal Forms 1099 will be acceptable to the extent that an information return is required under Mississippi law. The reporting of 1099 information is required if payments exceed \$600.00.

Federal Form 1099 is not to be used by an employer actively registered for withholding to report salaries or wages of any type. The registered employer will use Wage and Tax Statement Federal Form W-2 to report all salaries and wages, even though no withholding is required with respect to certain employees. Likewise, inactive employers or employers not registered for withholding (due to non-liability for withholding) may use Wage and Tax Statements Form W-2 for reporting information at source where required by statute (wages in excess of \$3,000).

22. RECORDS TO BE KEPT

Every employer subject to the requirements of withholding income tax described in this booklet and as provided by statute is required to keep all pertinent records available for inspection by agents of the Mississippi Department of Revenue for a period of at least three (3) years after the date of the filing of the annual information return or payment of income tax for the final month or quarter of the year, whichever is later.



MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name _____ SSN _____

Employee's Residence _____

Number and Street City or Town State Zip Code

		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION			
		Marital Status	Personal Exemption Allowed	Amount Claimed	
EMPLOYEE: File this form with your employer. Otherwise, you must withhold Mississippi income tax from the full amount of your wages.	1. Single	<input type="checkbox"/> Enter \$6,000 as exemption ▶		\$	
	2. Marital Status (Check One)	(a)	<input type="checkbox"/> Spouse NOT employed: Enter \$12,000 ▶	\$	
		(b)	<input type="checkbox"/> Spouse IS employed: Enter that part of \$12,000 claimed by you in multiples of \$500. See instructions 2(b) below. ▶	\$	
	3. Head of Family	<input type="checkbox"/> Enter \$9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c) and 2(d) below ▶		\$	
EMPLOYER: Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised.	4. Dependents	Number Claimed	You may claim \$1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. * A head of family may claim \$1,500 for each dependent excluding the one which qualifies you as head of family. Multiply number of dependents claimed by you by \$1,500. Enter amount claimed... ▶	\$	
	5. Age and blindness	• Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single • Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Multiply the number of blocks checked by \$1,500. Enter the amount claimed ▶ * Note: No exemption allowed for age or blindness for dependents.		\$	
	6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5... ▶				\$
	7. Additional dollar amount of withholding per pay period if agreed to by your employer ▶				\$
	8. If you meet the conditions set forth under the Service Member Civil Relief, as amended by the Military Spouses Residency Relief Act, and have no Mississippi tax liability, write "Exempt" on Line 8. You must attach a copy of the Federal Form DD-2058 and a copy of your Military Spouse ID Card to this form so your employer can validate the exemption claim.. ▶				_____

I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

Employee's Signature: _____ Date: _____

INSTRUCTIONS

1. **The personal exemptions allowed:**

(a) Single Individuals	\$6,000	(d) Dependents	\$1,500
(b) Married Individuals (Jointly)	\$12,000	(e) Age 65 and Over	\$1,500
(c) Head of family	\$9,500	(f) Blindness	\$1,500
2. **Claiming personal exemptions:**
 - (a) Single Individuals enter \$6,000 on Line 1.
 - (b) **Married individuals are allowed a joint exemption of \$12,000.**
 If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).
 - (c) **Head of Family**
 A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).
 - (d) **An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer.** A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but **should not** include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.
 - (e) **An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the age of 65 before the close of the taxable year.** No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.
 - (f) **An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are blind.** No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by \$1,500 and enter amount of exemption claimed.
3. **Total Exemption Claimed:**
 Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.
4. **A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.**
5. **PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.**
6. **IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENEFIT OF EXEMPTION.**

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000						
The amount of tax to be withheld is:																	
58	60	1															
60	62	1															
62	64	1															
64	66	1															
66	68	1															
68	70	1															
70	72	1															
72	74	1															
74	76	1															
76	78	1															
78	80	2															
80	82	2	1														
82	84	2	1														
84	86	2	1														
86	88	2	1	1													
88	90	2	1	1													
90	92	2	1	1													
92	94	2	1	1	1												
94	96	2	1	1	1												
96	98	2	1	1	1												
98	100	3	1	1	1	1											
100	102	3	2	1	1	1	1										
102	104	3	2	1	1	1	1										
104	106	3	2	1	1	1	1	1									
106	108	3	2	2	1	1	1	1									
108	110	3	2	2	1	1	1	1									
110	112	3	2	2	1	1	1	1	1								
112	114	3	2	2	2	1	1	1	1								
114	116	3	2	2	2	1	1	1	1	1							
116	118	3	2	2	2	1	1	1	1	1							
118	120	4	2	2	2	2	1	1	1	1							
120	122	4	3	2	2	2	1	1	1	1	1						
122	124	4	3	2	2	2	1	1	1	1	1						
124	126	4	3	2	2	2	2	1	1	1	1						
126	128	4	3	3	2	2	2	1	1	1	1	1					
128	130	4	3	3	2	2	2	1	1	1	1	1					
130	132	4	3	3	2	2	2	2	1	1	1	1					
132	134	4	3	3	3	2	2	2	1	1	1	1					
134	136	4	3	3	3	2	2	2	2	1	1	1					
136	138	4	3	3	3	2	2	2	2	1	1	1					
138	140	5	3	3	3	3	2	2	2	2	1	1					
140	142	5	4	3	3	3	2	2	2	2	2	1					
142	144	5	4	3	3	3	2	2	2	2	2	1					
144	146	5	4	3	3	3	2	2	2	2	2	1					
146	148	5	4	4	3	3	3	2	2	2	2	2					
148	150	5	4	4	3	3	3	2	2	2	2	2					
150	152	5	4	4	3	3	3	3	2	2	2	2					
152	154	5	4	4	4	3	3	3	2	2	2	2					
154	156	5	4	4	4	3	3	3	3	2	2	2					
156	158	5	4	4	4	3	3	3	3	2	2	2					
158	160	6	4	4	4	4	3	3	3	2	2	2					
160	162	6	5	4	4	4	3	3	3	3	2	2					
162	164	6	5	4	4	4	3	3	3	3	2	2					
164	166	6	5	4	4	4	4	3	3	3	3	2					
166	168	6	5	5	4	4	4	3	3	3	3	3					
168	170	6	5	5	4	4	4	3	3	3	3	3					
170	172	6	5	5	4	4	4	4	3	3	3	3					
172	174	6	5	5	5	4	4	4	3	3	3	3					
174	176	6	5	5	5	4	4	4	4	3	3	3					
176	178	6	5	5	5	4	4	4	4	3	3	3					
178	180	7	5	5	5	5	4	4	4	3	3	3					
180	182	7	6	5	5	5	4	4	4	4	3	3					
182	184	7	6	5	5	5	4	4	4	4	3	3					
184	186	7	6	5	5	5	5	4	4	4	3	3					
186	188	7	6	6	5	5	5	4	4	4	4	4					
188	190	7	6	6	5	5	5	4	4	4	4	4					
190	192	7	6	6	5	5	5	5	4	4	4	4					
192	194	7	6	6	6	5	5	5	4	4	4	4					
194	196	7	6	6	6	5	5	5	5	4	4	4					
196	198	7	6	6	6	5	5	5	5	4	4	4					
198	200	8	6	6	6	6	5	5	5	4	4	4					
200	202	8	7	6	6	6	5	5	5	5	4	4					
202	204	8	7	6	6	6	5	5	5	5	4	4					
204	206	8	7	6	6	6	6	5	5	5	4	4					

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																	
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000							
The amount of tax to be withheld is:																			
62	64	1																	
64	66	1																	
66	68	1																	
68	70	1																	
70	72	1																	
72	74	1																	
74	76	1																	
76	78	1																	
78	80	1																	
80	82	1																	
82	84	2																	
84	86	2																	
86	88	2																	
88	90	2																	
90	92	2																	
92	94	2																	
94	96	2																	
96	98	2																	
98	100	2	1																
100	102	2	1																
102	104	3	1																
104	106	3	1	1															
106	108	3	1	1															
108	110	3	1	1															
110	112	3	1	1	1														
112	114	3	1	1	1														
114	116	3	1	1	1														
116	118	3	1	1	1	1													
118	120	3	2	1	1	1													
120	122	3	2	1	1	1	1												
122	124	4	2	1	1	1	1	1											
124	126	4	2	2	1	1	1	1											
126	128	4	2	2	1	1	1	1	1										
128	130	4	2	2	1	1	1	1	1										
130	132	4	2	2	2	1	1	1	1										
132	134	4	2	2	2	1	1	1	1	1									
134	136	4	2	2	2	1	1	1	1	1									
136	138	4	2	2	2	2	1	1	1	1									
138	140	4	3	2	2	2	1	1	1	1	1								
140	142	4	3	2	2	2	1	1	1	1	1								
142	144	5	3	2	2	2	2	1	1	1	1								
144	146	5	3	3	2	2	2	1	1	1	1	1							
146	148	5	3	3	2	2	2	2	1	1	1	1							
148	150	5	3	3	2	2	2	2	1	1	1	1							
150	152	5	3	3	3	2	2	2	1	1	1	1	1						
152	154	5	3	3	3	2	2	2	2	1	1	1	1						
154	156	5	3	3	3	2	2	2	2	1	1	1	1						
156	158	5	3	3	3	3	2	2	2	1	1	1	1						
158	160	5	4	3	3	3	2	2	2	2	1	1	1						
160	162	5	4	3	3	3	2	2	2	2	1	1	1						
162	164	6	4	3	3	3	3	2	2	2	1	1	1						
164	166	6	4	4	3	3	3	2	2	2	2	1	1						
166	168	6	4	4	3	3	3	3	2	2	2	2	1						
168	170	6	4	4	3	3	3	3	2	2	2	2	1						
170	172	6	4	4	4	3	3	3	2	2	2	2	2						
172	174	6	4	4	4	3	3	3	3	2	2	2	2						
174	176	6	4	4	4	3	3	3	3	2	2	2	2						
176	178	6	4	4	4	4	3	3	3	2	2	2	2						
178	180	6	5	4	4	4	3	3	3	3	2	2	2						
180	182	6	5	4	4	4	3	3	3	3	2	2	2						
182	184	7	5	4	4	4	4	3	3	3	2	2	2						
184	186	7	5	5	4	4	4	3	3	3	3	2	2						
186	188	7	5	5	4	4	4	4	3	3	3	2	2						
188	190	7	5	5	4	4	4	4	3	3	3	2	2						
190	192	7	5	5	5	4	4	4	4	3	3	3	3						
192	194	7	5	5	5	4	4	4	4	3	3	3	3						
194	196	7	5	5	5	4	4	4	4	3	3	3	3						
196	198	7	5	5	5	5	4	4	4	3	3	3	3						
198	200	7	6	5	5	5	4	4	4	4	3	3	3						
200	202	7	6	5	5	5	4	4	4	4	3	3	3						
202	204	8	6	5	5	5	5	4	4	4	3	3	3						
204	206	8	6	6	5	5	5	4	4	4	4	3	3						
206	208	8	6	6	5	5	5	5	4	4	4	4	3						
208	210	8	6	6	5	5	5	5	4	4	4	4	3						

Multiply the amount in this table by the number of days in the period.

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
66	68	1													
68	70	1													
70	72	1													
72	74	1													
74	76	1													
76	78	1													
78	80	1													
80	82	1													
82	84	1													
84	86	1													
86	88	2													
88	90	2													
90	92	2													
92	94	2													
94	96	2													
96	98	2													
98	100	2													
100	102	2													
102	104	2													
104	106	2													
106	108	3													
108	110	3													
110	112	3													
112	114	3	1												
114	116	3	1												
116	118	3	1												
118	120	3	1	1											
120	122	3	1	1											
122	124	3	1	1											
124	126	3	1	1	1										
126	128	4	1	1	1										
128	130	4	1	1	1										
130	132	4	1	1	1	1									
132	134	4	2	1	1	1									
134	136	4	2	1	1	1									
136	138	4	2	1	1	1	1								
138	140	4	2	2	1	1	1								
140	142	4	2	2	1	1	1								
142	144	4	2	2	1	1	1	1							
144	146	4	2	2	2	1	1	1							
146	148	5	2	2	2	1	1	1	1						
148	150	5	2	2	2	1	1	1	1						
150	152	5	2	2	2	2	1	1	1						
152	154	5	3	2	2	2	1	1	1	1					
154	156	5	3	2	2	2	1	1	1	1					
156	158	5	3	2	2	2	2	1	1	1					
158	160	5	3	3	2	2	2	1	1	1	1				
160	162	5	3	3	2	2	2	1	1	1	1				
162	164	5	3	3	2	2	2	2	1	1	1				
164	166	5	3	3	3	2	2	2	1	1	1	1			
166	168	6	3	3	3	2	2	2	2	1	1	1	1		
168	170	6	3	3	3	2	2	2	2	1	1	1	1		
170	172	6	3	3	3	3	2	2	2	1	1	1	1		
172	174	6	4	3	3	3	2	2	2	2	1	1	1		
174	176	6	4	3	3	3	2	2	2	2	1	1	1		
176	178	6	4	3	3	3	3	2	2	2	1	1	1		
178	180	6	4	4	3	3	3	2	2	2	2	2	1		
180	182	6	4	4	3	3	3	2	2	2	2	2	1		
182	184	6	4	4	3	3	3	3	2	2	2	2	1		
184	186	6	4	4	4	3	3	3	2	2	2	2	2		
186	188	7	4	4	4	3	3	3	3	2	2	2	2		
188	190	7	4	4	4	3	3	3	3	2	2	2	2		
190	192	7	4	4	4	4	3	3	3	2	2	2	2		
192	194	7	5	4	4	4	3	3	3	3	2	2	2		
194	196	7	5	4	4	4	3	3	3	3	2	2	2		
196	198	7	5	4	4	4	4	3	3	3	3	2	2		
198	200	7	5	5	4	4	4	3	3	3	3	2	2		
200	202	7	5	5	4	4	4	3	3	3	3	2	2		
202	204	7	5	5	4	4	4	4	3	3	3	2	2		
204	206	7	5	5	5	4	4	4	3	3	3	3	3		
206	208	8	5	5	5	4	4	4	4	3	3	3	3		
208	210	8	5	5	5	4	4	4	4	3	3	3	3		
210	212	8	5	5	5	5	4	4	4	3	3	3	3		
212	214	8	6	5	5	5	4	4	4	4	3	3	3		

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
The amount of tax to be withheld is:																		
66	68	1																
68	70	1	1															
70	72	1	1	1														
72	74	1	1	1	1													
74	76	1	1	1	1	1												
76	78	1	1	1	1	1	1											
78	80	1	1	1	1	1	1	1										
80	82	1	1	1	1	1	1	1	1									
82	84	1	1	1	1	1	1	1	1	1								
84	86	1	1	1	1	1	1	1	1	1	1							
86	88	2	2	2	2	2	2	2	2	2	2	2						
88	90	2	2	2	2	2	2	2	2	2	2	2	2					
90	92	2	2	2	2	2	2	2	2	2	2	2	2	2				
92	94	2	2	2	2	2	2	2	2	2	2	2	2	2	2			
94	96	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		
96	98	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
98	100	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
100	102	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
102	104	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
104	106	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
106	108	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
108	110	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
110	112	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
112	114	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
114	116	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
116	118	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
118	120	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
120	122	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
122	124	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
124	126	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
126	128	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
128	130	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
130	132	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
132	134	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
134	136	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
136	138	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
138	140	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
140	142	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
142	144	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
144	146	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
146	148	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
148	150	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
150	152	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
152	154	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
154	156	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
156	158	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
158	160	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
160	162	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
162	164	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
164	166	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
166	168	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
168	170	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
170	172	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
172	174	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
174	176	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
176	178	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
178	180	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
180	182	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
182	184	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
184	186	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
186	188	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
188	190	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
190	192	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
192	194	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
194	196	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
196	198	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
198	200	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
200	202	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
202	204	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
204	206	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
98	100	1															
100	102	1	1														
102	104	1	1	1													
104	106	1	1	1	1												
106	108	1	1	1	1	1											
108	110	1	1	1	1	1	1										
110	112	1	1	1	1	1	1	1									
112	114	1	1	1	1	1	1	1	1								
114	116	1	1	1	1	1	1	1	1	1							
116	118	1	1	1	1	1	1	1	1	1	1						
118	120	2	1	1	1	1	1	1	1	1	1	1					
120	122	2	2	1	1	1	1	1	1	1	1	1	1				
122	124	2	2	2	1	1	1	1	1	1	1	1	1	1			
124	126	2	2	2	2	1	1	1	1	1	1	1	1	1	1		
126	128	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	
128	130	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
130	132	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
132	134	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
134	136	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
136	138	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
138	140	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
140	142	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
142	144	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
144	146	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
146	148	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1
148	150	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
150	152	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
152	154	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
154	156	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
156	158	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
158	160	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
160	162	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
162	164	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
164	166	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
166	168	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
168	170	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
170	172	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
172	174	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
174	176	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
176	178	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
178	180	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
180	182	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
182	184	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
184	186	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3
186	188	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
188	190	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3
190	192	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
192	194	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
194	196	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
196	198	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
198	200	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
200	202	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
202	204	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
204	206	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
206	208	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
208	210	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	4
210	212	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
212	214	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
214	216	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
216	218	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
218	220	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
220	222	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
222	224	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
224	226	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
226	228	7	7	7	7	7	6	6	6	6	6	6	6	6	6	5	5
228	230	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	5
230	232	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
232	234	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
234	236	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
236	238	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
130	132																
132	134	1															
134	136	1	1														
136	138	1	1	1													
138	140	1	1	1	1												
140	142	1	1	1	1	1											
142	144	1	1	1	1	1	1										
144	146	1	1	1	1	1	1	1									
146	148	1	1	1	1	1	1	1	1								
148	150	1	1	1	1	1	1	1	1	1							
150	152	1	1	1	1	1	1	1	1	1	1						
152	154	2	1	1	1	1	1	1	1	1	1	1					
154	156	2	2	1	1	1	1	1	1	1	1	1	1				
156	158	2	2	2	2	1	1	1	1	1	1	1	1	1			
158	160	2	2	2	2	1	1	1	1	1	1	1	1	1	1		
160	162	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
162	164	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
164	166	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
166	168	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
168	170	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
170	172	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
172	174	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
174	176	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
176	178	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
178	180	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
180	182	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
182	184	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
184	186	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
186	188	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
188	190	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
190	192	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
192	194	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
194	196	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
196	198	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
198	200	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
200	202	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
202	204	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
204	206	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
206	208	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
208	210	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
210	212	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
212	214	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
214	216	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
216	218	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3
218	220	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
220	222	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
222	224	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
224	226	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
226	228	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
228	230	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
230	232	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
232	234	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4
234	236	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4
236	238	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
238	240	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
240	242	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
242	244	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
244	246	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
246	248	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
248	250	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
250	252	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
252	254	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5
254	256	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5
256	258	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
258	260	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
260	262	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
262	264	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
264	266	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
266	268	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
268	270	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																		
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000									
The amount of tax to be withheld is:																				
240 250	1																			
250 260	1																			
260 270	2																			
270 280	2																			
280 290	3																			
290 300	3																			
300 310	4																			
310 320	4																			
320 330	5																			
330 340	5																			
340 350	6																			
350 360	6																			
360 370	7	1																		
370 380	7	1																		
380 390	7	2																		
390 400	8	2	1																	
400 410	8	3	1																	
410 420	9	3	2																	
420 430	9	4	2	1																
430 440	10	4	3	1																
440 450	10	5	3	2																
450 460	11	5	4	2	1															
460 470	11	6	4	3	1															
470 480	12	6	5	3	2															
480 490	12	7	5	4	2	1														
490 500	13	7	6	4	3	1														
500 510	13	8	6	5	3	2														
510 520	14	8	7	5	4	2	1													
520 530	14	9	7	6	4	3	1													
530 540	15	9	8	6	5	3	2	1												
540 550	15	10	8	7	5	4	2	1												
550 560	16	10	9	7	6	4	3	2												
560 570	16	11	9	8	6	5	3	2	1											
570 580	17	11	10	8	7	5	4	3	1											
580 590	17	12	10	9	7	6	4	3	2											
590 600	18	12	11	9	8	6	5	4	2	1										
600 610	18	13	11	10	8	7	5	4	3	1										
610 620	19	13	12	10	9	7	6	5	3	2										
620 630	19	14	12	11	9	8	6	5	4	2										
630 640	20	14	13	11	10	8	7	6	4	3										
640 650	20	15	13	12	10	9	7	6	5	3										
650 660	21	15	14	12	11	9	8	7	5	4										
660 670	21	16	14	13	11	10	8	7	6	4										
670 680	22	16	15	13	12	10	9	8	6	5										
680 690	22	17	15	14	12	11	9	8	7	5										
690 700	23	17	16	14	13	11	10	9	7	6										
700 710	23	18	16	15	13	12	10	9	8	6										
710 720	24	18	17	15	14	12	11	10	8	7										
720 730	24	19	17	16	14	13	11	10	9	7										
730 740	25	19	18	16	15	13	12	11	9	8										
740 750	25	20	18	17	15	14	12	11	10	8										
750 760	26	20	19	17	16	14	13	12	10	9										
760 770	26	21	19	18	16	15	13	12	11	9										
770 780	27	21	20	18	17	15	14	13	11	10										
780 790	27	22	20	19	17	16	14	13	12	10										
790 800	28	22	21	19	18	16	15	14	12	11										
800 810	28	23	21	20	18	17	15	14	13	11										
810 820	29	23	22	20	19	17	16	15	13	12										
820 830	29	24	22	21	19	18	16	15	14	12										
830 840	30	24	23	21	20	18	17	16	14	13										
840 850	30	25	23	22	20	19	17	16	15	13										
850 860	31	25	24	22	21	19	18	17	15	14										
860 870	31	26	24	23	21	20	18	17	16	14										
870 880	32	26	25	23	22	20	19	18	16	15										
880 890	32	27	25	24	22	21	19	18	17	15										
890 900	33	27	26	24	23	21	20	19	17	16										
900 910	33	28	26	25	23	22	20	19	18	16										
910 920	34	28	27	25	24	22	21	20	18	17										
920 930	34	29	27	26	24	23	21	20	19	17										
930 940	35	29	28	26	25	23	22	21	19	18										
940 950	35	30	28	27	25	24	22	21	20	18										
950 960	36	30	29	27	26	24	23	22	20	19										

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:												
				0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000		
The amount of tax to be withheld is:																
260	270															
270	280	1														
280	290	1														
290	300	2														
300	310	2														
310	320	3														
320	330	3														
330	340	4														
340	350	4														
350	360	5														
360	370	5														
370	380	6														
380	390	6														
390	400	7														
400	410	7														
410	420	8														
420	430	8														
430	440	9														
440	450	9														
450	460	10	1													
460	470	10	1													
470	480	11	2													
480	490	11	2	1												
490	500	12	3	1												
500	510	12	3	2												
510	520	13	4	2	1											
520	530	13	4	3	1											
530	540	14	5	3	2											
540	550	14	5	4	2	1										
550	560	15	6	4	3	1										
560	570	15	6	5	3	2										
570	580	16	7	5	4	2	1									
580	590	16	7	6	4	3	1									
590	600	17	8	6	5	3	2	1								
600	610	17	8	7	5	4	2	1								
610	620	18	9	7	6	4	3	2								
620	630	18	9	8	6	5	3	2	1							
630	640	19	10	8	7	5	4	3	1							
640	650	19	10	9	7	6	4	3	2							
650	660	20	11	9	8	6	5	4	2	1						
660	670	20	11	10	8	7	5	4	3	1						
670	680	21	12	10	9	7	6	5	3	2						
680	690	21	12	11	9	8	6	5	4	2	1					
690	700	22	13	11	10	8	7	6	4	3	1					
700	710	22	13	12	10	9	7	6	5	3	2					
710	720	23	14	12	11	9	8	7	5	4	2	1				
720	730	23	14	13	11	10	8	7	6	4	3	1				
730	740	24	15	13	12	10	9	8	6	5	3	2				
740	750	24	15	14	12	11	9	8	7	5	4	2				
750	760	25	16	14	13	11	10	9	7	6	4	3				
760	770	25	16	15	13	12	10	9	8	6	5	3				
770	780	26	17	15	14	12	11	10	8	7	5	4				
780	790	26	17	16	14	13	11	10	9	7	6	4				
790	800	27	18	16	15	13	12	11	9	8	6	5				
800	810	27	18	17	15	14	12	11	10	8	7	5				
810	820	28	19	17	16	14	13	12	10	9	7	6				
820	830	28	19	18	16	15	13	12	11	9	8	6				
830	840	29	20	18	17	15	14	13	11	10	8	7				
840	850	29	20	19	17	16	14	13	12	10	9	7				
850	860	30	21	19	18	16	15	14	12	11	9	8				
860	870	30	21	20	18	17	15	14	13	11	10	8				
870	880	31	22	20	19	17	16	15	13	12	10	9				
880	890	31	22	21	19	18	16	15	14	12	11	9				
890	900	32	23	21	20	18	17	16	14	13	11	10				
900	910	32	23	22	20	19	17	16	15	13	12	10				
910	920	33	24	22	21	19	18	17	15	14	12	11				
920	930	33	24	23	21	20	18	17	16	14	13	11				
930	940	34	25	23	22	20	19	18	16	15	13	12				
940	950	34	25	24	22	21	19	18	17	15	14	12				
950	960	35	26	24	23	21	20	19	17	16	14	13				
960	970	35	26	25	23	22	20	19	18	16	15	13				
970	980	36	27	25	24	22	21	20	18	17	15	14				

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																	
				0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500							
The amount of tax to be withheld is:																					
280	290																				
290	300	1																			
300	310	1																			
310	320	2																			
320	330	2																			
330	340	3																			
340	350	3																			
350	360	4																			
360	370	4																			
370	380	5																			
380	390	5																			
390	400	6																			
400	410	6																			
410	420	7																			
420	430	7																			
430	440	8																			
440	450	8																			
450	460	9																			
460	470	9																			
470	480	10																			
480	490	10																			
490	500	11																			
500	510	11																			
510	520	12																			
520	530	12	1																		
530	540	13	1																		
540	550	13	2																		
550	560	14	2	1																	
560	570	14	3	1																	
570	580	15	3	2																	
580	590	15	4	2	1																
590	600	16	4	3	1																
600	610	16	5	3	2																
610	620	17	5	4	2	1															
620	630	17	6	4	3	1															
630	640	18	6	5	3	2															
640	650	18	7	5	4	2	1														
650	660	19	7	6	4	3	1														
660	670	19	8	6	5	3	2														
670	680	20	8	7	5	4	2	1													
680	690	20	9	7	6	4	3	1													
690	700	21	9	8	6	5	3	2	1												
700	710	21	10	8	7	5	4	2	1												
710	720	22	10	9	7	6	4	3	2												
720	730	22	11	9	8	6	5	3	2	1											
730	740	23	11	10	8	7	5	4	3	1											
740	750	23	12	10	9	7	6	4	3	2											
750	760	24	12	11	9	8	6	5	4	2	1										
760	770	24	13	11	10	8	7	5	4	3	1										
770	780	25	13	12	10	9	7	6	5	3	2										
780	790	25	14	12	11	9	8	6	5	4	2	1									
790	800	26	14	13	11	10	8	7	6	4	3	1									
800	810	26	15	13	12	10	9	7	6	5	3	2									
810	820	27	15	14	12	11	9	8	7	5	4	2									
820	830	27	16	14	13	11	10	8	7	6	4	3									
830	840	28	16	15	13	12	10	9	8	6	5	3									
840	850	28	17	15	14	12	11	9	8	7	5	4									
850	860	29	17	16	14	13	11	10	9	7	6	4									
860	870	29	18	16	15	13	12	10	9	8	6	5									
870	880	30	18	17	15	14	12	11	10	8	7	5									
880	890	30	19	17	16	14	13	11	10	9	7	6									
890	900	31	19	18	16	15	13	12	11	9	8	6									
900	910	31	20	18	17	15	14	12	11	10	8	7									
910	920	32	20	19	17	16	14	13	12	10	9	7									
920	930	32	21	19	18	16	15	13	12	11	9	8									
930	940	33	21	20	18	17	15	14	13	11	10	8									
940	950	33	22	20	19	17	16	14	13	12	10	9									
950	960	34	22	21	19	18	16	15	14	12	11	9									
960	970	34	23	21	20	18	17	15	14	13	11	10									
970	980	35	23	22	20	19	17	16	15	13	12	10									
980	990	35	24	22	21	19	18	16	15	14	12	11									
990	1,000	36	24	23	21	20	18	17	16	14	13	11									

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
280 290																	
290 300	1																
300 310	1	1															
310 320	2	1	1														
320 330	2	2	1	1													
330 340	3	2	2	1	1												
340 350	3	3	2	2	1	1											
350 360	4	3	3	2	2	1	1										
360 370	4	4	3	3	2	2	1	1									
370 380	5	4	4	3	3	2	2	1	1								
380 390	5	5	4	4	3	3	2	2	1	1							
390 400	6	5	5	4	4	3	3	2	2	1	1						
400 410	6	6	5	5	4	4	3	3	2	2	1	1					
410 420	7	6	6	5	5	4	4	3	3	2	2	1	1				
420 430	7	7	6	6	5	5	4	4	3	3	2	2	1	1			
430 440	8	7	7	6	6	5	5	4	4	3	3	2	2	1	1		
440 450	8	8	7	7	6	6	5	5	4	4	3	3	2	2	1	1	1
450 460	9	8	8	7	7	6	6	5	5	4	4	3	3	2	2	2	1
460 470	9	9	8	8	7	7	6	6	5	5	4	4	3	3	2	2	2
470 480	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	3	2
480 490	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	3
490 500	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3
500 510	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4
510 520	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5	4
520 530	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5
530 540	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5
540 550	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6
550 560	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7	6
560 570	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7
570 580	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	8	7
580 590	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	8
590 600	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	9	8
600 610	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	9
610 620	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	10	9
620 630	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	10
630 640	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	11	10
640 650	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	11
650 660	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	12	11
660 670	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	12
670 680	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	13	12
680 690	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	13
690 700	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	14	13
700 710	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	14
710 720	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	15	14
720 730	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	15
730 740	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	16	15
740 750	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	16
750 760	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	17	16
760 770	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	17
770 780	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	18	17
780 790	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	18
790 800	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	19	18
800 810	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	19
810 820	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	20	19
820 830	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	20
830 840	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	21	20
840 850	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	21
850 860	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	22	21
860 870	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	22
870 880	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	23	22
880 890	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	23
890 900	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	24	23
900 910	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	24
910 920	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	25	24
920 930	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	25
930 940	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	26	25
940 950	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	26
950 960	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	27	26

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
440 450																	
450 460	1																
460 470	1	1															
470 480	2	1	1														
480 490	2	2	1	1													
490 500	3	2	2	1	1												
500 510	3	3	2	2	1	1											
510 520	4	3	3	2	2	1	1										
520 530	4	4	3	3	2	2	1	1									
530 540	5	4	4	3	3	2	2	1	1								
540 550	5	5	4	4	3	3	2	2	1	1							
550 560	6	5	5	4	4	3	3	2	2	1	1						
560 570	6	6	5	5	4	4	3	3	2	2	1	1					
570 580	7	6	6	5	5	4	4	3	3	2	2	1	1				
580 590	7	7	6	6	5	5	4	4	3	3	2	2	1	1			
590 600	8	7	7	6	6	5	5	4	4	3	3	2	2	1	1		
600 610	8	8	7	7	6	6	5	5	4	4	3	3	2	2	1	1	
610 620	9	8	8	7	7	6	6	5	5	4	4	3	3	2	2	1	1
620 630	9	9	8	8	7	7	6	6	5	5	4	4	3	3	2	2	1
630 640	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	2	2
640 650	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	2
650 660	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3
660 670	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3
670 680	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4
680 690	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4
690 700	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5
700 710	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5
710 720	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6
720 730	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6
730 740	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7
740 750	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7
750 760	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8
760 770	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8
770 780	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9
780 790	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9
790 800	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10
800 810	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10
810 820	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11
820 830	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11
830 840	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12
840 850	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
850 860	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13
860 870	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13
870 880	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14
880 890	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14
890 900	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15
900 910	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15
910 920	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16
920 930	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16
930 940	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17
940 950	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17
950 960	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18
960 970	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18
970 980	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19
980 990	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19
990 1,000	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20
1,000 1,010	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20
1,010 1,020	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21
1,020 1,030	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21
1,030 1,040	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22
1,040 1,050	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
1,050 1,060	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23
1,060 1,070	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23
1,070 1,080	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24
1,080 1,090	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24
1,090 1,100	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25
1,100 1,110	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
1,110 1,120	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26

WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
610 620																	
620 630	1																
630 640	1	1															
640 650	2	1	1														
650 660	2	2	1	1													
660 670	3	2	1	1	1												
670 680	3	3	2	2	1	1											
680 690	4	3	2	2	1	1	1	1									
690 700	4	4	3	3	2	2	1	1	1	1							
700 710	5	4	4	3	3	2	2	2	1	1							
710 720	5	5	4	4	3	3	2	2	2	1	1						
720 730	6	5	5	4	4	3	3	3	2	2	1	1					
730 740	6	6	5	5	4	4	3	3	3	2	2	1	1				
740 750	7	6	6	5	5	4	4	4	3	3	2	2	1	1			
750 760	7	7	6	6	5	5	4	4	4	3	3	2	2	1	1		
760 770	8	7	7	6	6	5	5	5	4	4	3	3	2	2	1	1	
770 780	8	8	7	7	6	6	5	5	5	4	4	3	3	2	2	1	1
780 790	9	8	8	7	7	6	6	6	5	5	4	4	3	3	2	2	1
790 800	9	9	8	8	7	7	6	6	6	5	5	4	4	3	3	2	2
800 810	10	9	9	8	8	7	7	7	6	6	5	5	4	4	3	3	2
810 820	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	2
820 830	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4	3
830 840	11	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4
840 850	12	11	11	10	10	9	9	9	8	8	7	7	6	6	5	5	4
850 860	12	12	11	11	10	10	9	9	9	8	8	7	7	6	6	5	5
860 870	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6	5
870 880	13	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	6
880 890	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7	6
890 900	14	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7
900 910	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	8	7
910 920	15	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	8
920 930	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8
930 940	16	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9
940 950	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10	10	9
950 960	17	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10	10
960 970	18	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11	10
970 980	18	18	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11
980 990	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12	11
990 1,000	19	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	12
1,000 1,010	20	19	19	18	18	17	17	17	16	16	15	15	14	14	13	13	12
1,010 1,020	20	20	19	19	18	18	17	17	17	16	16	15	15	14	14	13	13
1,020 1,030	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14	13
1,030 1,040	21	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14
1,040 1,050	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15	14
1,050 1,060	22	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15
1,060 1,070	23	22	22	21	21	20	20	20	19	19	18	18	17	17	16	16	15
1,070 1,080	23	23	22	22	21	21	20	20	20	19	19	18	18	17	17	16	16
1,080 1,090	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17	16
1,090 1,100	24	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17
1,100 1,110	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18	18	17
1,110 1,120	25	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18	18
1,120 1,130	26	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19	18
1,130 1,140	26	26	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19
1,140 1,150	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20	19
1,150 1,160	27	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20
1,160 1,170	28	27	27	26	26	25	25	25	24	24	23	23	22	22	21	21	20
1,170 1,180	28	28	27	27	26	26	25	25	25	24	24	23	23	22	22	21	21
1,180 1,190	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22	21
1,190 1,200	29	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22
1,200 1,210	30	29	29	28	28	27	27	27	26	26	25	25	24	24	23	23	22
1,210 1,220	30	30	29	29	28	28	27	27	27	26	26	25	25	24	24	23	23
1,220 1,230	31	30	30	29	29	28	28	28	27	27	26	26	25	25	24	24	23
1,230 1,240	31	31	30	30	29	29	28	28	28	27	26	26	25	25	24	24	23
1,240 1,250	32	31	31	30	30	29	29	29	28	28	27	27	26	26	25	25	24
1,250 1,260	32	32	31	31	30	30	29	29	29	28	28	27	27	26	26	25	25
1,260 1,270	33	32	32	31	31	30	30	30	29	29	28	28	27	27	26	26	25
1,270 1,280	33	33	32	32	31	31	30	30	30	29	29	28	28	27	27	26	26
1,280 1,290	34	33	33	32	32	31	31	31	30	30	29	29	28	28	27	27	26

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT BUT LEAST LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000				
The amount of tax to be withheld is:															
460 480															
480 500	1														
500 520	2														
520 540	3														
540 560	4														
560 580	5														
580 600	6														
600 620	7														
620 640	8														
640 660	9														
660 680	10														
680 700	11														
700 720	12														
720 740	13	1													
740 760	14	2													
760 780	15	3													
780 800	16	4	1												
800 820	17	5	2												
820 840	18	6	3	1											
840 860	19	7	4	2											
860 880	20	8	5	3											
880 900	21	9	6	4	1										
900 920	22	10	7	5	2										
920 940	23	11	8	6	3										
940 960	24	12	9	7	4	1									
960 980	25	13	10	8	5	2									
980 1,000	26	14	11	9	6	3									
1,000 1,020	27	15	12	10	7	4	1								
1,020 1,040	28	16	13	11	8	5	2								
1,040 1,060	29	17	14	12	9	6	3								
1,060 1,080	30	18	15	13	10	7	4	1							
1,080 1,100	31	19	16	14	11	8	5	2							
1,100 1,120	32	20	17	15	12	9	6	3							
1,120 1,140	33	21	18	16	13	10	7	4	1						
1,140 1,160	34	22	19	17	14	11	8	5	2						
1,160 1,180	35	23	20	18	15	12	9	6	3						
1,180 1,200	36	24	21	19	16	13	10	7	4	1					
1,200 1,220	37	25	22	20	17	14	11	8	5	2					
1,220 1,240	38	26	23	21	18	15	12	9	6	3					
1,240 1,260	39	27	24	22	19	16	13	10	7	4					
1,260 1,280	40	28	25	23	20	17	14	11	8	5					
1,280 1,300	41	29	26	24	21	18	15	12	9	6					
1,300 1,320	42	30	27	25	22	19	16	13	10	7					
1,320 1,340	43	31	28	26	23	20	17	14	11	8					
1,340 1,360	44	32	29	27	24	21	18	15	12	9					
1,360 1,380	45	33	30	28	25	22	19	16	13	10					
1,380 1,400	46	34	31	29	26	23	20	17	14	11					
1,400 1,420	47	35	32	30	27	24	21	18	15	12					
1,420 1,440	48	36	33	31	28	25	22	19	16	13					
1,440 1,460	49	37	34	32	29	26	23	20	17	14					
1,460 1,480	50	38	35	33	30	27	24	21	18	15					
1,480 1,500	51	39	36	34	31	28	25	22	19	16					
1,500 1,520	52	40	37	35	32	29	26	23	20	17					
1,520 1,540	53	41	38	36	33	30	27	24	21	18					
1,540 1,560	54	42	39	37	34	31	28	25	22	19					
1,560 1,580	55	43	40	38	35	32	29	26	23	20					
1,580 1,600	56	44	41	39	36	33	30	27	24	21					
1,600 1,620	57	45	42	40	37	34	31	28	25	22					
1,620 1,640	58	46	43	41	38	35	32	29	26	23					
1,640 1,660	59	47	44	42	39	36	33	30	27	24					
1,660 1,680	60	48	45	43	40	37	34	31	28	25					
1,680 1,700	61	49	46	44	41	38	35	32	29	26					
1,700 1,720	62	50	47	45	42	39	36	33	30	27					
1,720 1,740	63	51	48	46	43	40	37	34	31	28					
1,740 1,760	64	52	49	47	44	41	38	35	32	29					
1,760 1,780	65	53	50	48	45	42	39	36	33	30					
1,780 1,800	66	54	51	49	46	43	40	37	34	31					
1,800 1,820	67	55	52	50	47	44	41	38	35	32					
1,820 1,840	68	56	53	51	48	45	42	39	36	33					
1,840 1,860	69	57	54	52	49	46	43	40	37	34					
1,860 1,880	70	58	55	53	50	47	44	41	38	35					
1,880 1,900	71	59	56	54	51	48	45	42	39	36					

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000					
The amount of tax to be withheld is:																	
500	520																
520	540	1															
540	560	2															
560	580	3															
580	600	4															
600	620	5															
620	640	6															
640	660	7															
660	680	8															
680	700	9															
700	720	10															
720	740	11															
740	760	12															
760	780	13															
780	800	14															
800	820	15															
820	840	16															
840	860	17															
860	880	18															
880	900	19															
900	920	20	1														
920	940	21	2														
940	960	22	3	1													
960	980	23	4	2													
980	1,000	24	5	3													
1,000	1,020	25	6	4	1												
1,020	1,040	26	7	5	2												
1,040	1,060	27	8	6	3												
1,060	1,080	28	9	7	4	1											
1,080	1,100	29	10	8	5	2											
1,100	1,120	30	11	9	6	3											
1,120	1,140	31	12	10	7	4	1										
1,140	1,160	32	13	11	8	5	2										
1,160	1,180	33	14	12	9	6	3										
1,180	1,200	34	15	13	10	7	4	1									
1,200	1,220	35	16	14	11	8	5	2									
1,220	1,240	36	17	15	12	9	6	3									
1,240	1,260	37	18	16	13	10	7	4	1								
1,260	1,280	38	19	17	14	11	8	5	2								
1,280	1,300	39	20	18	15	12	9	6	3								
1,300	1,320	40	21	19	16	13	10	7	4	1							
1,320	1,340	41	22	20	17	14	11	8	5	2							
1,340	1,360	42	23	21	18	15	12	9	6	3							
1,360	1,380	43	24	22	19	16	13	10	7	4	1						
1,380	1,400	44	25	23	20	17	14	11	8	5	2						
1,400	1,420	45	26	24	21	18	15	12	9	6	3	1					
1,420	1,440	46	27	25	22	19	16	13	10	7	4	2					
1,440	1,460	47	28	26	23	20	17	14	11	8	5	3					
1,460	1,480	48	29	27	24	21	18	15	12	9	6	4					
1,480	1,500	49	30	28	25	22	19	16	13	10	7	5					
1,500	1,520	50	31	29	26	23	20	17	14	11	8	6					
1,520	1,540	51	32	30	27	24	21	18	15	12	9	7					
1,540	1,560	52	33	31	28	25	22	19	16	13	10	8					
1,560	1,580	53	34	32	29	26	23	20	17	14	11	9					
1,580	1,600	54	35	33	30	27	24	21	18	15	12	10					
1,600	1,620	55	36	34	31	28	25	22	19	16	13	11					
1,620	1,640	56	37	35	32	29	26	23	20	17	14	12					
1,640	1,660	57	38	36	33	30	27	24	21	18	15	13					
1,660	1,680	58	39	37	34	31	28	25	22	19	16	14					
1,680	1,700	59	40	38	35	32	29	26	23	20	17	15					
1,700	1,720	60	41	39	36	33	30	27	24	21	18	16					
1,720	1,740	61	42	40	37	34	31	28	25	22	19	17					
1,740	1,760	62	43	41	38	35	32	29	26	23	20	18					
1,760	1,780	63	44	42	39	36	33	30	27	24	21	19					
1,780	1,800	64	45	43	40	37	34	31	28	25	22	20					
1,800	1,820	65	46	44	41	38	35	32	29	26	23	21					
1,820	1,840	66	47	45	42	39	36	33	30	27	24	22					
1,840	1,860	67	48	46	43	40	37	34	31	28	25	23					
1,860	1,880	68	49	47	44	41	38	35	32	29	26	24					
1,880	1,900	69	50	48	45	42	39	36	33	30	27	25					
1,900	1,920	70	51	49	46	43	40	37	34	31	28	26					
1,920	1,940	71	52	50	47	44	41	38	35	32	29	27					

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
560	580														
580	600	1													
600	620	2													
620	640	3													
640	660	4													
660	680	5													
680	700	6													
700	720	7													
720	740	8													
740	760	9													
760	780	10													
780	800	11													
800	820	12													
820	840	13													
840	860	14													
860	880	15													
880	900	16													
900	920	17													
920	940	18													
940	960	19													
960	980	20													
980	1,000	21													
1,000	1,020	22													
1,020	1,040	23													
1,040	1,060	24	1												
1,060	1,080	25	2												
1,080	1,100	26	3												
1,100	1,120	27	4	1											
1,120	1,140	28	5	2											
1,140	1,160	29	6	3	1										
1,160	1,180	30	7	4	2										
1,180	1,200	31	8	5	3										
1,200	1,220	32	9	6	4	1									
1,220	1,240	33	10	7	5	2									
1,240	1,260	34	11	8	6	3									
1,260	1,280	35	12	9	7	4	1								
1,280	1,300	36	13	10	8	5	2								
1,300	1,320	37	14	11	9	6	3								
1,320	1,340	38	15	12	10	7	4	1							
1,340	1,360	39	16	13	11	8	5	2							
1,360	1,380	40	17	14	12	9	6	3							
1,380	1,400	41	18	15	13	10	7	4	1						
1,400	1,420	42	19	16	14	11	8	5	2						
1,420	1,440	43	20	17	15	12	9	6	3						
1,440	1,460	44	21	18	16	13	10	7	4	1					
1,460	1,480	45	22	19	17	14	11	8	5	2					
1,480	1,500	46	23	20	18	15	12	9	6	3					
1,500	1,520	47	24	21	19	16	13	10	7	4	1				
1,520	1,540	48	25	22	20	17	14	11	8	5	2				
1,540	1,560	49	26	23	21	18	15	12	9	6	3				
1,560	1,580	50	27	24	22	19	16	13	10	7	4	1			
1,580	1,600	51	28	25	23	20	17	14	11	8	5	2			
1,600	1,620	52	29	26	24	21	18	15	12	9	6	3			
1,620	1,640	53	30	27	25	22	19	16	13	10	7	4			
1,640	1,660	54	31	28	26	23	20	17	14	11	8	5			
1,660	1,680	55	32	29	27	24	21	18	15	12	9	6			
1,680	1,700	56	33	30	28	25	22	19	16	13	10	7			
1,700	1,720	57	34	31	29	26	23	20	17	14	11	8			
1,720	1,740	58	35	32	30	27	24	21	18	15	12	9			
1,740	1,760	59	36	33	31	28	25	22	19	16	13	10			
1,760	1,780	60	37	34	32	29	26	23	20	17	14	11			
1,780	1,800	61	38	35	33	30	27	24	21	18	15	12			
1,800	1,820	62	39	36	34	31	28	25	22	19	16	13			
1,820	1,840	63	40	37	35	32	29	26	23	20	17	14			
1,840	1,860	64	41	38	36	33	30	27	24	21	18	15			
1,860	1,880	65	42	39	37	34	31	28	25	22	19	16			
1,880	1,900	66	43	40	38	35	32	29	26	23	20	17			
1,900	1,920	67	44	41	39	36	33	30	27	24	21	18			
1,920	1,940	68	45	42	40	37	34	31	28	25	22	19			
1,940	1,960	69	46	43	41	38	35	32	29	26	23	20			
1,960	1,980	70	47	44	42	39	36	33	30	27	24	21			
1,980	2,000	71	48	45	43	40	37	34	31	28	25	22			

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
540 560																	
560 580																	
580 600	1																
600 620	2	1	1														
620 640	3	2	2	1													
640 660	4	3	3	2													
660 680	5	4	4	3	2	1											
680 700	6	5	5	4	3	2	1										
700 720	7	6	6	5	4	3	2	1									
720 740	8	7	7	6	5	4	3	2	1								
740 760	9	8	8	7	6	5	4	3	2	1							
760 780	10	9	9	8	7	6	5	4	3	2	1						
780 800	11	10	10	9	8	7	6	5	4	3	2	1					
800 820	12	11	11	10	9	8	7	6	5	4	3	2	1				
820 840	13	12	12	11	10	9	8	7	6	5	4	3	2	1			
840 860	14	13	13	12	11	10	9	8	7	6	5	4	3	2	1		
860 880	15	14	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
880 900	16	15	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
900 920	17	16	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
920 940	18	17	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
940 960	19	18	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
960 980	20	19	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
980 1,000	21	20	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,000 1,020	22	21	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,020 1,040	23	22	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,040 1,060	24	23	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,060 1,080	25	24	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,080 1,100	26	25	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,100 1,120	27	26	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,120 1,140	28	27	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,140 1,160	29	28	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,160 1,180	30	29	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,180 1,200	31	30	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,200 1,220	32	31	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,220 1,240	33	32	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,240 1,260	34	33	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,260 1,280	35	34	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,280 1,300	36	35	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,300 1,320	37	36	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,320 1,340	38	37	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,340 1,360	39	38	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,360 1,380	40	39	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,380 1,400	41	40	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,400 1,420	42	41	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,420 1,440	43	42	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,440 1,460	44	43	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,460 1,480	45	44	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,480 1,500	46	45	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,500 1,520	47	46	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,520 1,540	48	47	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,540 1,560	49	48	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,560 1,580	50	49	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,580 1,600	51	50	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,600 1,620	52	51	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,620 1,640	53	52	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,640 1,660	54	53	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,660 1,680	55	54	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,680 1,700	56	55	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,700 1,720	57	56	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,720 1,740	58	57	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,740 1,760	59	58	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,760 1,780	60	59	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,780 1,800	61	60	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,800 1,820	62	61	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,820 1,840	63	62	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,840 1,860	64	63	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
1,860 1,880	65	64	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
1,880 1,900	66	65	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
880	900																
900	920	1															
920	940	2	1														
940	960	3	2	1													
960	980	4	3	2	1												
980	1,000	5	4	3	2	1											
1,000	1,020	6	5	4	3	2	1										
1,020	1,040	7	6	5	4	3	2	1									
1,040	1,060	8	7	6	5	4	3	2	1								
1,060	1,080	9	8	7	6	5	4	3	2	1							
1,080	1,100	10	9	8	7	6	5	4	3	2	1						
1,100	1,120	11	10	9	8	7	6	5	4	3	2	1					
1,120	1,140	12	11	10	9	8	7	6	5	4	3	2	1				
1,140	1,160	13	12	11	10	9	8	7	6	5	4	3	2	1			
1,160	1,180	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
1,180	1,200	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
1,200	1,220	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
1,220	1,240	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1,240	1,260	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1,260	1,280	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,280	1,300	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,300	1,320	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,320	1,340	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,340	1,360	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,360	1,380	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,380	1,400	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,400	1,420	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,420	1,440	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,440	1,460	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,460	1,480	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,480	1,500	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,500	1,520	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,520	1,540	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,540	1,560	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,560	1,580	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,580	1,600	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,600	1,620	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,620	1,640	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,640	1,660	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,660	1,680	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,680	1,700	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,700	1,720	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,720	1,740	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,740	1,760	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,760	1,780	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,780	1,800	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,800	1,820	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,820	1,840	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,840	1,860	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,860	1,880	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,880	1,900	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,900	1,920	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,920	1,940	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,940	1,960	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,960	1,980	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,980	2,000	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2,000	2,020	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,020	2,040	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,040	2,060	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,060	2,080	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,080	2,100	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,100	2,120	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,120	2,140	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,140	2,160	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,160	2,180	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,180	2,200	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,200	2,220	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,220	2,240	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
				17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																			
1,200	1,220																		
1,220	1,240	1																	
1,240	1,260	2	1																
1,260	1,280	3	2	1															
1,280	1,300	4	3	2	1														
1,300	1,320	5	4	3	2	1													
1,320	1,340	6	5	4	3	2	1												
1,340	1,360	7	6	5	4	3	2	1											
1,360	1,380	8	7	6	5	4	3	2	1										
1,380	1,400	9	8	7	6	5	4	3	2	1									
1,400	1,420	10	9	8	7	6	5	4	3	2	1								
1,420	1,440	11	10	9	8	7	6	5	4	3	2	1							
1,440	1,460	12	11	10	9	8	7	6	5	4	3	2	1						
1,460	1,480	13	12	11	10	9	8	7	6	5	4	3	2	1					
1,480	1,500	14	13	12	11	10	9	8	7	6	5	4	3	2	1				
1,500	1,520	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1			
1,520	1,540	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
1,540	1,560	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
1,560	1,580	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	
1,580	1,600	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	
1,600	1,620	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	
1,620	1,640	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	
1,640	1,660	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	
1,660	1,680	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	
1,680	1,700	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	
1,700	1,720	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	
1,720	1,740	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	
1,740	1,760	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	
1,760	1,780	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	
1,780	1,800	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	
1,800	1,820	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	
1,820	1,840	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	
1,840	1,860	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	
1,860	1,880	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	
1,880	1,900	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	
1,900	1,920	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	
1,920	1,940	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	
1,940	1,960	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	
1,960	1,980	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	
1,980	2,000	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	
2,000	2,020	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	
2,020	2,040	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	
2,040	2,060	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	
2,060	2,080	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	
2,080	2,100	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	
2,100	2,120	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	
2,120	2,140	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	
2,140	2,160	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	
2,160	2,180	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	
2,180	2,200	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	
2,200	2,220	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	
2,220	2,240	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	
2,240	2,260	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	
2,260	2,280	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	
2,280	2,300	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	
2,300	2,320	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	
2,320	2,340	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	
2,340	2,360	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	
2,360	2,380	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	
2,380	2,400	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	
2,400	2,420	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	
2,420	2,440	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	
2,440	2,460	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	
2,460	2,480	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	
2,480	2,500	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	
2,500	2,520	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	
2,520	2,540	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	
2,540	2,560	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:												
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000			
The amount of tax to be withheld is:																
520	540	1														
540	560	2														
560	580	3														
580	600	4														
600	620	5														
620	640	6														
640	660	7														
660	680	8														
680	700	9														
700	720	10														
720	740	11														
740	760	12														
760	780	13														
780	800	14	1													
800	820	15	2													
820	840	16	3													
840	860	17	4	1												
860	880	18	5	2												
880	900	19	6	3												
900	920	20	7	4	1											
920	940	21	8	5	2											
940	960	22	9	6	3											
960	980	23	10	7	4	1										
980	1,000	24	11	8	5	2										
1,000	1,020	25	12	9	6	3										
1,020	1,040	26	13	10	7	4	1									
1,040	1,060	27	14	11	8	5	2									
1,060	1,080	28	15	12	9	6	3									
1,080	1,100	29	16	13	10	7	4	1								
1,100	1,120	30	17	14	11	8	5	2								
1,120	1,140	31	18	15	12	9	6	3								
1,140	1,160	32	19	16	13	10	7	4	1							
1,160	1,180	33	20	17	14	11	8	5	2							
1,180	1,200	34	21	18	15	12	9	6	3							
1,200	1,220	35	22	19	16	13	10	7	4	1						
1,220	1,240	36	23	20	17	14	11	8	5	2						
1,240	1,260	37	24	21	18	15	12	9	6	3						
1,260	1,280	38	25	22	19	16	13	10	7	4						
1,280	1,300	39	26	23	20	17	14	11	8	5	1					
1,300	1,320	40	27	24	21	18	15	12	9	6	2					
1,320	1,340	41	28	25	22	19	16	13	10	7	3					
1,340	1,360	42	29	26	23	20	17	14	11	8	4					
1,360	1,380	43	30	27	24	21	18	15	12	9	5					
1,380	1,400	44	31	28	25	22	19	16	13	10	6					
1,400	1,420	45	32	29	26	23	20	17	14	11	7					
1,420	1,440	46	33	30	27	24	21	18	15	12	8					
1,440	1,460	47	34	31	28	25	22	19	16	13	9					
1,460	1,480	48	35	32	29	26	23	20	17	14	10					
1,480	1,500	49	36	33	30	27	24	21	18	15	11					
1,500	1,520	50	37	34	31	28	25	22	19	16	12					
1,520	1,540	51	38	35	32	29	26	23	20	17	13					
1,540	1,560	52	39	36	33	30	27	24	21	18	14					
1,560	1,580	53	40	37	34	31	28	25	22	19	15					
1,580	1,600	54	41	38	35	32	29	26	23	20	16					
1,600	1,620	55	42	39	36	33	30	27	24	21	17					
1,620	1,640	56	43	40	37	34	31	28	25	22	18					
1,640	1,660	57	44	41	38	35	32	29	26	23	19					
1,660	1,680	58	45	42	39	36	33	30	27	24	20					
1,680	1,700	59	46	43	40	37	34	31	28	25	21					
1,700	1,720	60	47	44	41	38	35	32	29	26	22					
1,720	1,740	61	48	45	42	39	36	33	30	27	23					
1,740	1,760	62	49	46	43	40	37	34	31	28	24					
1,760	1,780	63	50	47	44	41	38	35	32	29	25					
1,780	1,800	64	51	48	45	42	39	36	33	30	26					
1,800	1,820	65	52	49	46	43	40	37	34	31	27					
1,820	1,840	66	53	50	47	44	41	38	35	32	28					
1,840	1,860	67	54	51	48	45	42	39	36	33	29					
1,860	1,880	68	55	52	49	46	43	40	37	34	30					
1,880	1,900	69	56	53	50	47	44	41	38	35	31					
1,900	1,920	70	57	54	51	48	45	42	39	36	32					

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000					
The amount of tax to be withheld is:																	
560	580	1															
580	600	2															
600	620	3															
620	640	4															
640	660	5															
660	680	6															
680	700	7															
700	720	8															
720	740	9															
740	760	10															
760	780	11															
780	800	12															
800	820	13															
820	840	14															
840	860	15															
860	880	16															
880	900	17															
900	920	18															
920	940	19															
940	960	20															
960	980	21	1														
980	1,000	22	2														
1,000	1,020	23	3														
1,020	1,040	24	4	1													
1,040	1,060	25	5	2													
1,060	1,080	26	6	3													
1,080	1,100	27	7	4	1												
1,100	1,120	28	8	5	2												
1,120	1,140	29	9	6	3												
1,140	1,160	30	10	7	4												
1,160	1,180	31	11	8	5	1											
1,180	1,200	32	12	9	6	2											
1,200	1,220	33	13	10	7	3											
1,220	1,240	34	14	11	8	4	1										
1,240	1,260	35	15	12	9	5	2										
1,260	1,280	36	16	13	10	6	3										
1,280	1,300	37	17	14	11	7	4	1									
1,300	1,320	38	18	15	12	8	5	2									
1,320	1,340	39	19	16	13	9	6	3									
1,340	1,360	40	20	17	14	10	7	4	1								
1,360	1,380	41	21	18	15	11	8	5	2								
1,380	1,400	42	22	19	16	12	9	6	3								
1,400	1,420	43	23	20	17	13	10	7	4	1							
1,420	1,440	44	24	21	18	14	11	8	5	2							
1,440	1,460	45	25	22	19	15	12	9	6	3							
1,460	1,480	46	26	23	20	16	13	10	7	4	1						
1,480	1,500	47	27	24	21	17	14	11	8	5	2						
1,500	1,520	48	28	25	22	18	15	12	9	6	3						
1,520	1,540	49	29	26	23	19	16	13	10	7	4	1					
1,540	1,560	50	30	27	24	20	17	14	11	8	5	2					
1,560	1,580	51	31	28	25	21	18	15	12	9	6	3					
1,580	1,600	52	32	29	26	22	19	16	13	10	7	4					
1,600	1,620	53	33	30	27	23	20	17	14	11	8	5					
1,620	1,640	54	34	31	28	24	21	18	15	12	9	6					
1,640	1,660	55	35	32	29	25	22	19	16	13	10	7					
1,660	1,680	56	36	33	30	26	23	20	17	14	11	8					
1,680	1,700	57	37	34	31	27	24	21	18	15	12	9					
1,700	1,720	58	38	35	32	28	25	22	19	16	13	10					
1,720	1,740	59	39	36	33	29	26	23	20	17	14	11					
1,740	1,760	60	40	37	34	30	27	24	21	18	15	12					
1,760	1,780	61	41	38	35	31	28	25	22	19	16	13					
1,780	1,800	62	42	39	36	32	29	26	23	20	17	14					
1,800	1,820	63	43	40	37	33	30	27	24	21	18	15					
1,820	1,840	64	44	41	38	34	31	28	25	22	19	16					
1,840	1,860	65	45	42	39	35	32	29	26	23	20	17					
1,860	1,880	66	46	43	40	36	33	30	27	24	21	18					
1,880	1,900	67	47	44	41	37	34	31	28	25	22	19					
1,900	1,920	68	48	45	42	38	35	32	29	26	23	20					
1,920	1,940	69	49	46	43	39	36	33	30	27	24	21					
1,940	1,960	70	50	47	44	40	37	34	31	28	25	22					

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500			
The amount of tax to be withheld is:															
600	620														
620	640	1													
640	660	2													
660	680	3													
680	700	4													
700	720	5													
720	740	6													
740	760	7													
760	780	8													
780	800	9													
800	820	10													
820	840	11													
840	860	12													
860	880	13													
880	900	14													
900	920	15													
920	940	16													
940	960	17													
960	980	18													
980	1,000	19													
1,000	1,020	20													
1,020	1,040	21													
1,040	1,060	22													
1,060	1,080	23													
1,080	1,100	24													
1,100	1,120	25													
1,120	1,140	26	1												
1,140	1,160	27	2												
1,160	1,180	28	3												
1,180	1,200	29	4	1											
1,200	1,220	30	5	2											
1,220	1,240	31	6	3											
1,240	1,260	32	7	4	1										
1,260	1,280	33	8	5	2										
1,280	1,300	34	9	6	3										
1,300	1,320	35	10	7	4	1									
1,320	1,340	36	11	8	5	2									
1,340	1,360	37	12	9	6	3									
1,360	1,380	38	13	10	7	4	1								
1,380	1,400	39	14	11	8	5	2								
1,400	1,420	40	15	12	9	6	3								
1,420	1,440	41	16	13	10	7	4								
1,440	1,460	42	17	14	11	8	5	1							
1,460	1,480	43	18	15	12	9	6	2							
1,480	1,500	44	19	16	13	10	7	3							
1,500	1,520	45	20	17	14	11	8	4	1						
1,520	1,540	46	21	18	15	12	9	5	2						
1,540	1,560	47	22	19	16	13	10	6	3						
1,560	1,580	48	23	20	17	14	11	7	4	1					
1,580	1,600	49	24	21	18	15	12	8	5	2					
1,600	1,620	50	25	22	19	16	13	9	6	3					
1,620	1,640	51	26	23	20	17	14	10	7	4	1				
1,640	1,660	52	27	24	21	18	15	11	8	5	2				
1,660	1,680	53	28	25	22	19	16	12	9	6	3				
1,680	1,700	54	29	26	23	20	17	13	10	7	4	1			
1,700	1,720	55	30	27	24	21	18	14	11	8	5	2			
1,720	1,740	56	31	28	25	22	19	15	12	9	6	3			
1,740	1,760	57	32	29	26	23	20	16	13	10	7	4			
1,760	1,780	58	33	30	27	24	21	17	14	11	8	5			
1,780	1,800	59	34	31	28	25	22	18	15	12	9	6			
1,800	1,820	60	35	32	29	26	23	19	16	13	10	7			
1,820	1,840	61	36	33	30	27	24	20	17	14	11	8			
1,840	1,860	62	37	34	31	28	25	21	18	15	12	9			
1,860	1,880	63	38	35	32	29	26	22	19	16	13	10			
1,880	1,900	64	39	36	33	30	27	23	20	17	14	11			
1,900	1,920	65	40	37	34	31	28	24	21	18	15	12			
1,920	1,940	66	41	38	35	32	29	25	22	19	16	13			
1,940	1,960	67	42	39	36	33	30	26	23	20	17	14			
1,960	1,980	68	43	40	37	34	31	27	24	21	18	15			
1,980	2,000	69	44	41	38	35	32	28	25	22	19	16			

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
600	620																
620	640	1															
640	660	2	1														
660	680	3	2	1													
680	700	4	3	2	1												
700	720	5	4	3	2	1											
720	740	6	5	4	3	2	1										
740	760	7	6	5	4	3	2	1									
760	780	8	7	6	5	4	3	2	1								
780	800	9	8	7	6	5	4	3	2	1							
800	820	10	9	8	7	6	5	4	3	2	1						
820	840	11	10	9	8	7	6	5	4	3	2	1					
840	860	12	11	10	9	8	7	6	5	4	3	2	1				
860	880	13	12	11	10	9	8	7	6	5	4	3	2	1			
880	900	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
900	920	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
920	940	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
940	960	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
960	980	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
980	1,000	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,000	1,020	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,020	1,040	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,040	1,060	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,060	1,080	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,080	1,100	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,100	1,120	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,120	1,140	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,140	1,160	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,160	1,180	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,180	1,200	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,200	1,220	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,220	1,240	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,240	1,260	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,260	1,280	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,280	1,300	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,300	1,320	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,320	1,340	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,340	1,360	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,360	1,380	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,380	1,400	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,400	1,420	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,420	1,440	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,440	1,460	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,460	1,480	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,480	1,500	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,500	1,520	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,520	1,540	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,540	1,560	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,560	1,580	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,580	1,600	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,600	1,620	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,620	1,640	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,640	1,660	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,660	1,680	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,680	1,700	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,700	1,720	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,720	1,740	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,740	1,760	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,760	1,780	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,780	1,800	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,800	1,820	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,820	1,840	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,840	1,860	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,860	1,880	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,880	1,900	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
1,900	1,920	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
980	1.000	1															
1.000	1.020	2	1														
1.020	1.040	3	2	1													
1.040	1.060	4	3	2	1												
1.060	1.080	5	4	3	2	1											
1.080	1.100	6	5	4	3	2	1										
1.100	1.120	7	6	5	4	3	2	1									
1.120	1.140	8	7	6	5	4	3	2	1								
1.140	1.160	9	8	7	6	5	4	3	2	1							
1.160	1.180	10	9	8	7	6	5	4	3	2	1						
1.180	1.200	11	10	9	8	7	6	5	4	3	2	1					
1.200	1.220	12	11	10	9	8	7	6	5	4	3	2	1				
1.220	1.240	13	12	11	10	9	8	7	6	5	4	3	2	1			
1.240	1.260	14	13	12	11	10	9	8	7	6	5	4	3	2	1		
1.260	1.280	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	
1.280	1.300	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
1.300	1.320	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1.320	1.340	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1.340	1.360	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1.360	1.380	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1.380	1.400	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1.400	1.420	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1.420	1.440	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1.440	1.460	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1.460	1.480	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1.480	1.500	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1.500	1.520	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1.520	1.540	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1.540	1.560	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1.560	1.580	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1.580	1.600	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1.600	1.620	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1.620	1.640	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1.640	1.660	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1.660	1.680	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1.680	1.700	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1.700	1.720	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1.720	1.740	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1.740	1.760	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1.760	1.780	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1.780	1.800	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1.800	1.820	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1.820	1.840	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1.840	1.860	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1.860	1.880	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1.880	1.900	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1.900	1.920	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1.920	1.940	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1.940	1.960	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1.960	1.980	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1.980	2.000	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2.000	2.020	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2.020	2.040	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2.040	2.060	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2.060	2.080	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2.080	2.100	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2.100	2.120	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2.120	2.140	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2.140	2.160	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2.160	2.180	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2.180	2.200	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2.200	2.220	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2.220	2.240	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2.240	2.260	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
1,300	1,320																
1,320	1,340	1															
1,340	1,360	2	1														
1,360	1,380	3	2	1													
1,380	1,400	4	3	2	1												
1,400	1,420	5	4	3	2												
1,420	1,440	6	5	4	3	2											
1,440	1,460	7	6	5	4	3	1										
1,460	1,480	8	7	6	5	4	2	1									
1,480	1,500	9	8	7	6	5	3	2	1								
1,500	1,520	10	9	8	7	6	4	3	2	1							
1,520	1,540	11	10	9	8	7	5	4	3	2	1						
1,540	1,560	12	11	10	9	8	6	5	4	3	2	1					
1,560	1,580	13	12	11	10	9	7	6	5	4	3	2	1				
1,580	1,600	14	13	12	11	10	8	7	6	5	4	3	2	1			
1,600	1,620	15	14	13	12	11	9	8	7	6	5	4	3	2	1		
1,620	1,640	16	15	14	13	12	10	9	8	7	6	5	4	3	2	1	
1,640	1,660	17	16	15	14	13	11	10	9	8	7	6	5	4	3	2	1
1,660	1,680	18	17	16	15	14	12	11	10	9	8	7	6	5	4	3	2
1,680	1,700	19	18	17	16	15	13	12	11	10	9	8	7	6	5	4	3
1,700	1,720	20	19	18	17	16	14	13	12	11	10	9	8	7	6	5	4
1,720	1,740	21	20	19	18	17	15	14	13	12	11	10	9	8	7	6	5
1,740	1,760	22	21	20	19	18	16	15	14	13	12	11	10	9	8	7	6
1,760	1,780	23	22	21	20	19	17	16	15	14	13	12	11	10	9	8	7
1,780	1,800	24	23	22	21	20	18	17	16	15	14	13	12	11	10	9	8
1,800	1,820	25	24	23	22	21	19	18	17	16	15	14	13	12	11	10	9
1,820	1,840	26	25	24	23	22	20	19	18	17	16	15	14	13	12	11	10
1,840	1,860	27	26	25	24	23	21	20	19	18	17	16	15	14	13	12	11
1,860	1,880	28	27	26	25	24	22	21	20	19	18	17	16	15	14	13	12
1,880	1,900	29	28	27	26	25	23	22	21	20	19	18	17	16	15	14	13
1,900	1,920	30	29	28	27	26	24	23	22	21	20	19	18	17	16	15	14
1,920	1,940	31	30	29	28	27	25	24	23	22	21	20	19	18	17	16	15
1,940	1,960	32	31	30	29	28	26	25	24	23	22	21	20	19	18	17	16
1,960	1,980	33	32	31	30	29	27	26	25	24	23	22	21	20	19	18	17
1,980	2,000	34	33	32	31	30	28	27	26	25	24	23	22	21	20	19	18
2,000	2,020	35	34	33	32	31	29	28	27	26	25	24	23	22	21	20	19
2,020	2,040	36	35	34	33	32	30	29	28	27	26	25	24	23	22	21	20
2,040	2,060	37	36	35	34	33	31	30	29	28	27	26	25	24	23	22	21
2,060	2,080	38	37	36	35	34	32	31	30	29	28	27	26	25	24	23	22
2,080	2,100	39	38	37	36	35	33	32	31	30	29	28	27	26	25	24	23
2,100	2,120	40	39	38	37	36	34	33	32	31	30	29	28	27	26	25	24
2,120	2,140	41	40	39	38	37	35	34	33	32	31	30	29	28	27	26	25
2,140	2,160	42	41	40	39	38	36	35	34	33	32	31	30	29	28	27	26
2,160	2,180	43	42	41	40	39	37	36	35	34	33	32	31	30	29	28	27
2,180	2,200	44	43	42	41	40	38	37	36	35	34	33	32	31	30	29	28
2,200	2,220	45	44	43	42	41	39	38	37	36	35	34	33	32	31	30	29
2,220	2,240	46	45	44	43	42	40	39	38	37	36	35	34	33	32	31	30
2,240	2,260	47	46	45	44	43	41	40	39	38	37	36	35	34	33	32	31
2,260	2,280	48	47	46	45	44	42	41	40	39	38	37	36	35	34	33	32
2,280	2,300	49	48	47	46	45	43	42	41	40	39	38	37	36	35	34	33
2,300	2,320	50	49	48	47	46	44	43	42	41	40	39	38	37	36	35	34
2,320	2,340	51	50	49	48	47	45	44	43	42	41	40	39	38	37	36	35
2,340	2,360	52	51	50	49	48	46	45	44	43	42	41	40	39	38	37	36
2,360	2,380	53	52	51	50	49	47	46	45	44	43	42	41	40	39	38	37
2,380	2,400	54	53	52	51	50	48	47	46	45	44	43	42	41	40	39	38
2,400	2,420	55	54	53	52	51	49	48	47	46	45	44	43	42	41	40	39
2,420	2,440	56	55	54	53	52	50	49	48	47	46	45	44	43	42	41	40
2,440	2,460	57	56	55	54	53	51	50	49	48	47	46	45	44	43	42	41
2,460	2,480	58	57	56	55	54	52	51	50	49	48	47	46	45	44	43	42
2,480	2,500	59	58	57	56	55	53	52	51	50	49	48	47	46	45	44	43
2,500	2,520	60	59	58	57	56	54	53	52	51	50	49	48	47	46	45	44
2,520	2,540	61	60	59	58	57	55	54	53	52	51	50	49	48	47	46	45
2,540	2,560	62	61	60	59	58	56	55	54	53	52	51	50	49	48	47	46
2,560	2,580	63	62	61	60	59	57	56	55	54	53	52	51	50	49	48	47
2,580	2,600	64	63	62	61	60	58	57	56	55	54	53	52	51	50	49	48
2,600	2,620	65	64	63	62	61	59	58	57	56	55	54	53	52	51	50	49

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT BUT LEAST LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000						
The amount of tax to be withheld is:																	
1.000 1.040	1																
1.040 1.080	2																
1.080 1.120	4																
1.120 1.160	6																
1.160 1.200	8																
1.200 1.240	10																
1.240 1.280	12																
1.280 1.320	14																
1.320 1.360	16																
1.360 1.400	18																
1.400 1.440	20																
1.440 1.480	22																
1.480 1.520	24																
1.520 1.560	26	1															
1.560 1.600	28	3															
1.600 1.640	30	5															
1.640 1.680	32	7	1														
1.680 1.720	34	9	3														
1.720 1.760	36	11	5														
1.760 1.800	38	13	7	1													
1.800 1.840	40	15	9	2													
1.840 1.880	42	17	11	4													
1.880 1.920	44	19	13	6	1												
1.920 1.960	46	21	15	8	2												
1.960 2.000	48	23	17	10	4												
2.000 2.040	50	25	19	12	6	1											
2.040 2.080	52	27	21	14	8	2											
2.080 2.120	54	29	23	16	10	4											
2.120 2.160	56	31	25	18	12	6	1										
2.160 2.200	58	33	27	20	14	8	2										
2.200 2.240	60	35	29	22	16	10	4										
2.240 2.280	62	37	31	24	18	12	6										
2.280 2.320	64	39	33	26	20	14	8	1									
2.320 2.360	66	41	35	28	22	16	10	3									
2.360 2.400	68	43	37	30	24	18	12	5									
2.400 2.440	70	45	39	32	26	20	14	7	1								
2.440 2.480	72	47	41	34	28	22	16	9	3								
2.480 2.520	74	49	43	36	30	24	18	11	5								
2.520 2.560	76	51	45	38	32	26	20	13	7	1							
2.560 2.600	78	53	47	40	34	28	22	15	9	3							
2.600 2.640	80	55	49	42	36	30	24	17	11	5							
2.640 2.680	82	57	51	44	38	32	26	19	13	7							
2.680 2.720	84	59	53	46	40	34	28	21	15	9							
2.720 2.760	86	61	55	48	42	36	30	23	17	11							
2.760 2.800	88	63	57	50	44	38	32	25	19	13							
2.800 2.840	90	65	59	52	46	40	34	27	21	15							
2.840 2.880	92	67	61	54	48	42	36	29	23	17							
2.880 2.920	94	69	63	56	50	44	38	31	25	19							
2.920 2.960	96	71	65	58	52	46	40	33	27	21							
2.960 3.000	98	73	67	60	54	48	42	35	29	23							
3.000 3.040	100	75	69	62	56	50	44	37	31	25							
3.040 3.080	102	77	71	64	58	52	46	39	33	27							
3.080 3.120	104	79	73	66	60	54	48	41	35	29							
3.120 3.160	106	81	75	68	62	56	50	43	37	31							
3.160 3.200	108	83	77	70	64	58	52	45	39	33							
3.200 3.240	110	85	79	72	66	60	54	47	41	35							
3.240 3.280	112	87	81	74	68	62	56	49	43	37							
3.280 3.320	114	89	83	76	70	64	58	51	45	39							
3.320 3.360	116	91	85	78	72	66	60	53	47	41							
3.360 3.400	118	93	87	80	74	68	62	55	49	43							
3.400 3.440	120	95	89	82	76	70	64	57	51	45							
3.440 3.480	122	97	91	84	78	72	66	59	53	47							
3.480 3.520	124	99	93	86	80	74	68	61	55	49							
3.520 3.560	126	101	95	88	82	76	70	63	57	51							
3.560 3.600	128	103	97	90	84	78	72	65	59	53							
3.600 3.640	130	105	99	92	86	80	74	67	61	55							
3.640 3.680	132	107	101	94	88	82	76	69	63	57							
3.680 3.720	134	109	103	96	90	84	78	71	65	59							
3.720 3.760	136	111	105	98	92	86	80	73	67	61							
3.760 3.800	138	113	107	100	94	88	82	75	69	63							

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000						
The amount of tax to be withheld is:																		
1.080	1.120																	
1.120	1.160	1																
1.160	1.200	3																
1.200	1.240	5																
1.240	1.280	7																
1.280	1.320	9																
1.320	1.360	11																
1.360	1.400	13																
1.400	1.440	15																
1.440	1.480	17																
1.480	1.520	19																
1.520	1.560	21																
1.560	1.600	23																
1.600	1.640	25																
1.640	1.680	27																
1.680	1.720	29																
1.720	1.760	31																
1.760	1.800	33																
1.800	1.840	35																
1.840	1.880	37																
1.880	1.920	39	1															
1.920	1.960	41	2															
1.960	2.000	43	4															
2.000	2.040	45	6															
2.040	2.080	47	8	1														
2.080	2.120	49	10	3														
2.120	2.160	51	12	5														
2.160	2.200	53	14	7	1													
2.200	2.240	55	16	9	3													
2.240	2.280	57	18	11	5													
2.280	2.320	59	20	13	7	1												
2.320	2.360	61	22	15	9	3												
2.360	2.400	63	24	17	11	5												
2.400	2.440	65	26	19	13	7	1											
2.440	2.480	67	28	21	15	9	3											
2.480	2.520	69	30	23	17	11	5											
2.520	2.560	71	32	25	19	13	7	1										
2.560	2.600	73	34	27	21	15	9	2										
2.600	2.640	75	36	29	23	17	11	4										
2.640	2.680	77	38	31	25	19	13	6	1									
2.680	2.720	79	40	33	27	21	15	8	2									
2.720	2.760	81	42	35	29	23	17	10	4									
2.760	2.800	83	44	37	31	25	19	12	6	1								
2.800	2.840	85	46	39	33	27	21	14	8	2								
2.840	2.880	87	48	41	35	29	23	16	10	4								
2.880	2.920	89	50	43	37	31	25	18	12	6	1							
2.920	2.960	91	52	45	39	33	27	20	14	8	2							
2.960	3.000	93	54	47	41	35	29	22	16	10	4							
3.000	3.040	95	56	49	43	37	31	24	18	12	6							
3.040	3.080	97	58	51	45	39	33	26	20	14	8	1						
3.080	3.120	99	60	53	47	41	35	28	22	16	10	3						
3.120	3.160	101	62	55	49	43	37	30	24	18	12	5						
3.160	3.200	103	64	57	51	45	39	32	26	20	14	7						
3.200	3.240	105	66	59	53	47	41	34	28	22	16	9						
3.240	3.280	107	68	61	55	49	43	36	30	24	18	11						
3.280	3.320	109	70	63	57	51	45	38	32	26	20	13						
3.320	3.360	111	72	65	59	53	47	40	34	28	22	15						
3.360	3.400	113	74	67	61	55	49	42	36	30	24	17						
3.400	3.440	115	76	69	63	57	51	44	38	32	26	19						
3.440	3.480	117	78	71	65	59	53	46	40	34	28	21						
3.480	3.520	119	80	73	67	61	55	48	42	36	30	23						
3.520	3.560	121	82	75	69	63	57	50	44	38	32	25						
3.560	3.600	123	84	77	71	65	59	52	46	40	34	27						
3.600	3.640	125	86	79	73	67	61	54	48	42	36	29						
3.640	3.680	127	88	81	75	69	63	56	50	44	38	31						
3.680	3.720	129	90	83	77	71	65	58	52	46	40	33						
3.720	3.760	131	92	85	79	73	67	60	54	48	42	35						
3.760	3.800	133	94	87	81	75	69	62	56	50	44	37						
3.800	3.840	135	96	89	83	77	71	64	58	52	46	39						
3.840	3.880	137	98	91	85	79	73	66	60	54	48	41						

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																	
		0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500							
The amount of tax to be withheld is:																			
1.200	1.240	1																	
1.240	1.280	2																	
1.280	1.320	4																	
1.320	1.360	6																	
1.360	1.400	8																	
1.400	1.440	10																	
1.440	1.480	12																	
1.480	1.520	14																	
1.520	1.560	16																	
1.560	1.600	18																	
1.600	1.640	20																	
1.640	1.680	22																	
1.680	1.720	24																	
1.720	1.760	26																	
1.760	1.800	28																	
1.800	1.840	30																	
1.840	1.880	31																	
1.880	1.920	34																	
1.920	1.960	36																	
1.960	2.000	38																	
2.000	2.040	40																	
2.040	2.080	42																	
2.080	2.120	44																	
2.120	2.160	46																	
2.160	2.200	48																	
2.200	2.240	50	1																
2.240	2.280	52	3																
2.280	2.320	54	4																
2.320	2.360	56	6	1															
2.360	2.400	58	8	2															
2.400	2.440	60	10	4															
2.440	2.480	62	12	6															
2.480	2.520	64	14	8	1														
2.520	2.560	66	16	10	4														
2.560	2.600	68	18	12	6														
2.600	2.640	70	20	14	8	1													
2.640	2.680	72	22	16	10	3													
2.680	2.720	74	24	18	12	5													
2.720	2.760	76	26	20	14	7	1												
2.760	2.800	78	28	22	16	9	3												
2.800	2.840	80	30	24	18	11	5												
2.840	2.880	82	32	26	20	13	7	1											
2.880	2.920	84	34	28	22	15	9	3											
2.920	2.960	86	36	30	24	17	11	5											
2.960	3.000	88	38	32	26	19	13	7	1										
3.000	3.040	90	40	34	28	21	15	9	3										
3.040	3.080	92	42	36	30	23	17	11	5										
3.080	3.120	94	44	38	32	25	19	13	7	1									
3.120	3.160	96	46	40	34	27	21	15	9	2									
3.160	3.200	98	48	42	36	29	23	17	11	4									
3.200	3.240	100	50	44	38	31	25	19	13	6	1								
3.240	3.280	102	52	46	40	33	27	21	15	8	2								
3.280	3.320	104	54	48	42	35	29	23	17	10	4								
3.320	3.360	106	56	50	44	37	31	25	19	12	6	1							
3.360	3.400	108	58	52	46	39	33	27	21	14	8	2							
3.400	3.440	110	60	54	48	41	35	29	23	16	10	4							
3.440	3.480	112	62	56	50	43	37	31	25	18	12	6							
3.480	3.520	114	64	58	52	45	39	33	27	20	14	8							
3.520	3.560	116	66	60	54	47	41	35	29	22	16	10							
3.560	3.600	118	68	62	56	49	43	37	31	24	18	12							
3.600	3.640	120	70	64	58	51	45	39	33	26	20	14							
3.640	3.680	122	72	66	60	53	47	41	35	28	22	16							
3.680	3.720	124	74	68	62	55	49	43	37	30	24	18							
3.720	3.760	126	76	70	64	57	51	45	39	32	26	20							
3.760	3.800	128	78	72	66	59	53	47	41	34	28	22							
3.800	3.840	130	80	74	68	61	55	49	43	36	30	24							
3.840	3.880	132	82	76	70	63	57	51	45	38	32	26							
3.880	3.920	134	84	78	72	65	59	53	47	40	34	28							
3.920	3.960	136	86	80	74	67	61	55	49	42	36	30							
3.960	4.000	138	88	82	76	69	63	57	51	44	38	32							

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
1.180	1.200																
1.200	1.240	1															
1.240	1.280	2	1														
1.280	1.320	4	2	1													
1.320	1.360	6	4	2	1												
1.360	1.400	8	6	4	2	1											
1.400	1.440	10	8	6	4	2	1										
1.440	1.480	12	10	8	6	4	2	1									
1.480	1.520	14	12	10	8	6	4	2	1								
1.520	1.560	16	14	12	10	8	6	4	2	1							
1.560	1.600	18	16	14	12	10	8	6	4	2							
1.600	1.640	20	18	16	14	12	10	8	6	4	1						
1.640	1.680	22	20	18	16	14	12	10	8	6	3	1					
1.680	1.720	24	22	20	18	16	14	12	10	8	5	3	1				
1.720	1.760	26	24	22	20	18	16	14	12	10	7	5	3	1			
1.760	1.800	28	26	24	22	20	18	16	14	12	9	7	5	3	1		
1.800	1.840	30	28	26	24	22	20	18	16	14	11	9	7	5	3	1	
1.840	1.880	32	30	28	26	24	22	20	18	16	13	11	9	7	5	3	1
1.880	1.920	34	32	30	28	26	24	22	20	18	15	13	11	9	7	5	3
1.920	1.960	36	34	32	30	28	26	24	22	20	17	15	13	11	9	7	5
1.960	2.000	38	36	34	32	30	28	26	24	22	19	17	15	13	11	9	7
2.000	2.040	40	38	36	34	32	30	28	26	24	21	19	17	15	13	11	9
2.040	2.080	42	40	38	36	34	32	30	28	26	23	21	19	17	15	13	11
2.080	2.120	44	42	40	38	36	34	32	30	28	25	23	21	19	17	15	13
2.120	2.160	46	44	42	40	38	36	34	32	30	27	25	23	21	19	17	15
2.160	2.200	48	46	44	42	40	38	36	34	32	29	27	25	23	21	19	17
2.200	2.240	50	48	46	44	42	40	38	36	34	31	29	27	25	23	21	19
2.240	2.280	52	50	48	46	44	42	40	38	36	33	31	29	27	25	23	21
2.280	2.320	54	52	50	48	46	44	42	40	38	35	33	31	29	27	25	23
2.320	2.360	56	54	52	50	48	46	44	42	40	37	35	33	31	29	27	25
2.360	2.400	58	56	54	52	50	48	46	44	42	39	37	35	33	31	29	27
2.400	2.440	60	58	56	54	52	50	48	46	44	41	39	37	35	33	31	29
2.440	2.480	62	60	58	56	54	52	50	48	46	43	41	39	37	35	33	31
2.480	2.520	64	62	60	58	56	54	52	50	48	45	43	41	39	37	35	33
2.520	2.560	66	64	62	60	58	56	54	52	50	47	45	43	41	39	37	35
2.560	2.600	68	66	64	62	60	58	56	54	52	49	47	45	43	41	39	37
2.600	2.640	70	68	66	64	62	60	58	56	54	51	49	47	45	43	41	39
2.640	2.680	72	70	68	66	64	62	60	58	56	53	51	49	47	45	43	41
2.680	2.720	74	72	70	68	66	64	62	60	58	55	53	51	49	47	45	43
2.720	2.760	76	74	72	70	68	66	64	62	60	57	55	53	51	49	47	45
2.760	2.800	78	76	74	72	70	68	66	64	62	59	57	55	53	51	49	47
2.800	2.840	80	78	76	74	72	70	68	66	64	61	59	57	55	53	51	49
2.840	2.880	82	80	78	76	74	72	70	68	66	63	61	59	57	55	53	51
2.880	2.920	84	82	80	78	76	74	72	70	68	65	63	61	59	57	55	53
2.920	2.960	86	84	82	80	78	76	74	72	70	67	65	63	61	59	57	55
2.960	3.000	88	86	84	82	80	78	76	74	72	69	67	65	63	61	59	57
3.000	3.040	90	88	86	84	82	80	78	76	74	71	69	67	65	63	61	59
3.040	3.080	92	90	88	86	84	82	80	78	76	73	71	69	67	65	63	61
3.080	3.120	94	92	90	88	86	84	82	80	78	75	73	71	69	67	65	63
3.120	3.160	96	94	92	90	88	86	84	82	80	77	75	73	71	69	67	65
3.160	3.200	98	96	94	92	90	88	86	84	82	79	77	75	73	71	69	67
3.200	3.240	100	98	96	94	92	90	88	86	84	81	79	77	75	73	71	69
3.240	3.280	102	100	98	96	94	92	90	88	86	83	81	79	77	75	73	71
3.280	3.320	104	102	100	98	96	94	92	90	88	85	83	81	79	77	75	73
3.320	3.360	106	104	102	100	98	96	94	92	90	87	85	83	81	79	77	75
3.360	3.400	108	106	104	102	100	98	96	94	92	89	87	85	83	81	79	77
3.400	3.440	110	108	106	104	102	100	98	96	94	91	89	87	85	83	81	79
3.440	3.480	112	110	108	106	104	102	100	98	96	93	91	89	87	85	83	81
3.480	3.520	114	112	110	108	106	104	102	100	98	95	93	91	89	87	85	83
3.520	3.560	116	114	112	110	108	106	104	102	100	97	95	93	91	89	87	85
3.560	3.600	118	116	114	112	110	108	106	104	102	99	97	95	93	91	89	87
3.600	3.640	120	118	116	114	112	110	108	106	104	101	99	97	95	93	91	89
3.640	3.680	122	120	118	116	114	112	110	108	106	103	101	99	97	95	93	91
3.680	3.720	124	122	120	118	116	114	112	110	108	105	103	101	99	97	95	93
3.720	3.760	126	124	122	120	118	116	114	112	110	107	105	103	101	99	97	95
3.760	3.800	128	126	124	122	120	118	116	114	112	109	107	105	103	101	99	97

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:														
				8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500
The amount of tax to be withheld is:																		
1.900	1.920																	
1.920	1.960	1																
1.960	2.000	3	1															
2.000	2.040	5	3	1														
2.040	2.080	7	5	3	1													
2.080	2.120	9	7	5	3	1												
2.120	2.160	11	9	7	5	2	1											
2.160	2.200	13	11	9	7	4	2	1										
2.200	2.240	15	13	11	9	6	4	2	1									
2.240	2.280	17	15	13	11	8	6	4	2	1								
2.280	2.320	19	17	15	13	10	8	6	4	2	1							
2.320	2.360	21	19	17	15	12	10	8	6	4	2	1						
2.360	2.400	23	21	19	17	14	12	10	8	6	4	2	1					
2.400	2.440	25	23	21	19	16	14	12	10	8	6	4	2	1				
2.440	2.480	27	25	23	21	18	16	14	12	10	8	6	4	2	1			
2.480	2.520	29	27	25	23	20	18	16	14	12	10	8	6	4	2	1		
2.520	2.560	31	29	27	25	22	20	18	16	14	12	10	8	6	4	2	1	
2.560	2.600	33	31	29	27	24	22	20	18	16	14	12	10	8	6	4	2	
2.600	2.640	35	33	31	29	26	24	22	20	18	16	14	12	10	8	6	4	1
2.640	2.680	37	35	33	31	28	26	24	22	20	18	16	14	12	10	8	6	3
2.680	2.720	39	37	35	33	30	28	26	24	22	20	18	16	14	12	10	8	5
2.720	2.760	41	39	37	35	32	30	28	26	24	22	20	18	16	14	12	10	7
2.760	2.800	43	41	39	37	34	32	30	28	26	24	22	20	18	16	14	12	9
2.800	2.840	45	43	41	39	36	34	32	30	28	26	24	22	20	18	16	14	11
2.840	2.880	47	45	43	41	38	36	34	32	30	28	26	24	22	20	18	16	13
2.880	2.920	49	47	45	43	40	38	36	34	32	30	28	26	24	22	20	18	15
2.920	2.960	51	49	47	45	42	40	38	36	34	32	30	28	26	24	22	20	17
2.960	3.000	53	51	49	47	44	42	40	38	36	34	32	30	28	26	24	22	19
3.000	3.040	55	53	51	49	46	44	42	40	38	36	34	32	30	28	26	24	21
3.040	3.080	57	55	53	51	48	46	44	42	40	38	36	34	32	30	28	26	23
3.080	3.120	59	57	55	53	50	48	46	44	42	40	38	36	34	32	30	28	25
3.120	3.160	61	59	57	55	52	50	48	46	44	42	40	38	36	34	32	30	27
3.160	3.200	63	61	59	57	54	52	50	48	46	44	42	40	38	36	34	32	29
3.200	3.240	65	63	61	59	56	54	52	50	48	46	44	42	40	38	36	34	31
3.240	3.280	67	65	63	61	58	56	54	52	50	48	46	44	42	40	38	36	33
3.280	3.320	69	67	65	63	60	58	56	54	52	50	48	46	44	42	40	38	35
3.320	3.360	71	69	67	65	62	60	58	56	54	52	50	48	46	44	42	40	37
3.360	3.400	73	71	69	67	64	62	60	58	56	54	52	50	48	46	44	42	39
3.400	3.440	75	73	71	69	66	64	62	60	58	56	54	52	50	48	46	44	41
3.440	3.480	77	75	73	71	68	66	64	62	60	58	56	54	52	50	48	46	43
3.480	3.520	79	77	75	73	70	68	66	64	62	60	58	56	54	52	50	48	45
3.520	3.560	81	79	77	75	72	70	68	66	64	62	60	58	56	54	52	50	47
3.560	3.600	83	81	79	77	74	72	70	68	66	64	62	60	58	56	54	52	49
3.600	3.640	85	83	81	79	76	74	72	70	68	66	64	62	60	58	56	54	51
3.640	3.680	87	85	83	81	78	76	74	72	70	68	66	64	62	60	58	56	53
3.680	3.720	89	87	85	83	80	78	76	74	72	70	68	66	64	62	60	58	55
3.720	3.760	91	89	87	85	82	80	78	76	74	72	70	68	66	64	62	60	57
3.760	3.800	93	91	89	87	84	82	80	78	76	74	72	70	68	66	64	62	59
3.800	3.840	95	93	91	89	86	84	82	80	78	76	74	72	70	68	66	64	61
3.840	3.880	97	95	93	91	88	86	84	82	80	78	76	74	72	70	68	66	63
3.880	3.920	99	97	95	93	90	88	86	84	82	80	78	76	74	72	70	68	65
3.920	3.960	101	99	97	95	92	90	88	86	84	82	80	78	76	74	72	70	67
3.960	4.000	103	101	99	97	94	92	90	88	86	84	82	80	78	76	74	72	69
4.000	4.040	105	103	101	99	96	94	92	90	88	86	84	82	80	78	76	74	71
4.040	4.080	107	105	103	101	98	96	94	92	90	88	86	84	82	80	78	76	73
4.080	4.120	109	107	105	103	100	98	96	94	92	90	88	86	84	82	80	78	75
4.120	4.160	111	109	107	105	102	100	98	96	94	92	90	88	86	84	82	80	77
4.160	4.200	113	111	109	107	104	102	100	98	96	94	92	90	88	86	84	82	79
4.200	4.240	115	113	111	109	106	104	102	100	98	96	94	92	90	88	86	84	81
4.240	4.280	117	115	113	111	108	106	104	102	100	98	96	94	92	90	88	86	83
4.280	4.320	119	117	115	113	110	108	106	104	102	100	98	96	94	92	90	88	85
4.320	4.360	121	119	117	115	112	110	108	106	104	102	100	98	96	94	92	90	87
4.360	4.400	123	121	119	117	114	112	110	108	106	104	102	100	98	96	94	92	89
4.400	4.440	125	123	121	119	116	114	112	110	108	106	104	102	100	98	96	94	91
4.440	4.480	127	125	123	121	118	116	114	112	110	108	106	104	102	100	98	96	93
4.480	4.520	129	127	125	123	120	118	116	114	112	110	108	106	104	102	100	98	95

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
2.600	2.640																
2.640	2.680	1															
2.680	2.720	3	1														
2.720	2.760	5	3	1													
2.760	2.800	7	5	3	1												
2.800	2.840	9	7	5	3	1											
2.840	2.880	11	9	7	5	3	1										
2.880	2.920	13	11	9	7	5	3	1									
2.920	2.960	15	13	11	9	7	5	3	1								
2.960	3.000	17	15	13	11	9	7	5	3	1							
3.000	3.040	19	17	15	13	11	9	7	5	3	1						
3.040	3.080	21	19	17	15	13	11	9	7	5	3	1					
3.080	3.120	23	21	19	17	15	13	11	9	7	5	3	1				
3.120	3.160	25	23	21	19	17	15	13	11	9	7	5	2	1			
3.160	3.200	27	25	23	21	19	17	15	13	11	9	7	4	2	1		
3.200	3.240	29	27	25	23	21	19	17	15	13	11	9	6	4	2	1	
3.240	3.280	31	29	27	25	23	21	19	17	15	13	11	8	6	4	2	1
3.280	3.320	33	31	29	27	25	23	21	19	17	15	13	10	8	6	4	2
3.320	3.360	35	33	31	29	27	25	23	21	19	17	15	12	10	8	6	4
3.360	3.400	37	35	33	31	29	27	25	23	21	19	17	14	12	10	8	6
3.400	3.440	39	37	35	33	31	29	27	25	23	21	19	16	14	12	10	8
3.440	3.480	41	39	37	35	33	31	29	27	25	23	21	18	16	14	12	10
3.480	3.520	43	41	39	37	35	33	31	29	27	25	23	20	18	16	14	12
3.520	3.560	45	43	41	39	37	35	33	31	29	27	25	22	20	18	16	14
3.560	3.600	47	45	43	41	39	37	35	33	31	29	27	24	22	20	18	16
3.600	3.640	49	47	45	43	41	39	37	35	33	31	29	26	24	22	20	18
3.640	3.680	51	49	47	45	43	41	39	37	35	33	31	28	26	24	22	20
3.680	3.720	53	51	49	47	45	43	41	39	37	35	33	30	28	26	24	22
3.720	3.760	55	53	51	49	47	45	43	41	39	37	35	32	30	28	26	24
3.760	3.800	57	55	53	51	49	47	45	43	41	39	37	34	32	30	28	26
3.800	3.840	59	57	55	53	51	49	47	45	43	41	39	36	34	32	30	28
3.840	3.880	61	59	57	55	53	51	49	47	45	43	41	38	36	34	32	30
3.880	3.920	63	61	59	57	55	53	51	49	47	45	43	40	38	36	34	32
3.920	3.960	65	63	61	59	57	55	53	51	49	47	45	42	40	38	36	34
3.960	4.000	67	65	63	61	59	57	55	53	51	49	47	44	42	40	38	36
4.000	4.040	69	67	65	63	61	59	57	55	53	51	49	46	44	42	40	38
4.040	4.080	71	69	67	65	63	61	59	57	55	53	51	48	46	44	42	40
4.080	4.120	73	71	69	67	65	63	61	59	57	55	53	50	48	46	44	42
4.120	4.160	75	73	71	69	67	65	63	61	59	57	55	52	50	48	46	44
4.160	4.200	77	75	73	71	69	67	65	63	61	59	57	54	52	50	48	46
4.200	4.240	79	77	75	73	71	69	67	65	63	61	59	56	54	52	50	48
4.240	4.280	81	79	77	75	73	71	69	67	65	63	61	58	56	54	52	50
4.280	4.320	83	81	79	77	75	73	71	69	67	65	63	60	58	56	54	52
4.320	4.360	85	83	81	79	77	75	73	71	69	67	65	62	60	58	56	54
4.360	4.400	87	85	83	81	79	77	75	73	71	69	67	64	62	60	58	56
4.400	4.440	89	87	85	83	81	79	77	75	73	71	69	66	64	62	60	58
4.440	4.480	91	89	87	85	83	81	79	77	75	73	71	68	66	64	62	60
4.480	4.520	93	91	89	87	85	83	81	79	77	75	73	70	68	66	64	62
4.520	4.560	95	93	91	89	87	85	83	81	79	77	75	72	70	68	66	64
4.560	4.600	97	95	93	91	89	87	85	83	81	79	77	74	72	70	68	66
4.600	4.640	99	97	95	93	91	89	87	85	83	81	79	76	74	72	70	68
4.640	4.680	101	99	97	95	93	91	89	87	85	83	81	78	76	74	72	70
4.680	4.720	103	101	99	97	95	93	91	89	87	85	83	80	78	76	74	72
4.720	4.760	105	103	101	99	97	95	93	91	89	87	85	82	80	78	76	74
4.760	4.800	107	105	103	101	99	97	95	93	91	89	87	84	82	80	78	76
4.800	4.840	109	107	105	103	101	99	97	95	93	91	89	86	84	82	80	78
4.840	4.880	111	109	107	105	103	101	99	97	95	93	91	88	86	84	82	80
4.880	4.920	113	111	109	107	105	103	101	99	97	95	93	90	88	86	84	82
4.920	4.960	115	113	111	109	107	105	103	101	99	97	95	92	90	88	86	84
4.960	5.000	117	115	113	111	109	107	105	103	101	99	97	94	92	90	88	86
5.000	5.040	119	117	115	113	111	109	107	105	103	101	99	96	94	92	90	88
5.040	5.080	121	119	117	115	113	111	109	107	105	103	101	98	96	94	92	90
5.080	5.120	123	121	119	117	115	113	111	109	107	105	103	100	98	96	94	92
5.120	5.160	125	123	121	119	117	115	113	111	109	107	105	102	100	98	96	94
5.160	5.200	127	125	123	121	119	117	115	113	111	109	107	104	102	100	98	96
5.200	5.240	129	127	125	123	121	119	117	115	113	111	109	106	104	102	100	98

MISSISSIPPI WITHHOLDING TAX CALENDAR

If a due date falls on a weekend or a state holiday, the filing is due the next working day.

New Employee	When a new employee is hired, have each employee complete the Mississippi Employee's Withholding Exemption Certificate, Form 89-350. Upon each payment of wages to an employee, withhold Mississippi income tax in accordance with the employee's Form 89-350 and the applicable withholding table.
January 15th	Monthly Taxpayers – File employer's return and remittance for December. Quarterly Taxpayers – File employer's return and remittance for 4 th quarter (October, November, and December).
January 31st	Furnish Wage and Tax Statements to employees showing total wages paid and the amount of Mississippi income tax withheld during calendar year. Both paper and electronic W2s and the Annual Information Returns, Form 89-140, are due to be filed with the State.
February 15th	Monthly Taxpayers – File employer's return and remittance for January.
February 28th	Both paper and electronic 1099s and the Annual Information Returns, Form 89-140, are due to be filed with the State.
March 15th	Monthly Taxpayers – File employer's return and remittance for February.
April 15th	Monthly Taxpayers – File employer's return and remittance for March. Quarterly Taxpayers – File employer's return and remittance for 1 st quarter (January, February, and March).
May 15th	Monthly Taxpayers – File employer's return and remittance for April.
June 15th	Monthly Taxpayers – File employer's return and remittance for May.
July 15th	Monthly Taxpayers – File employer's return and remittance for June. Quarterly Taxpayers – File employer's return and remittance for 2 nd quarter (April, May, and June).
August 15th	Monthly Taxpayers – File employer's return and remittance for July.
September 15th	Monthly Taxpayers – File employer's return and remittance for August.
October 15th	Monthly Taxpayers – File employer's return and remittance for September. Quarterly Taxpayers – File employer's return and remittance for 3 rd quarter (July, August, and September).
November 15th	Monthly Taxpayers – File employer's return and remittance for October.
December 15th	Monthly Taxpayers – File employer's return and remittance for November.