

# Withholding Income Tax Tables And Employer Instructions

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**2021**



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

**[WWW.DOR.MS.GOV](http://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](http://www.dor.ms.gov). You may also contact us at 601-923-7700.

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## 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 Rate
First \$4,000	0%
Next \$1,000	3%
Next \$5,000	4%
Excess of \$10,000	5%

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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

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Semi-monthly\_\_\_\_\_28

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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](http://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;

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(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.

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"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,

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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](http://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



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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 exemptions 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 990-140, must be filed with each return type submitted on paper (less than 25). Review instructions on page 38 and on the Form 990-140 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.

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## 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](http://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	
<b>EMPLOYEE:</b>  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 <b>NOT</b> employed: Enter \$12,000 ▶	\$	
		(b)	<input type="checkbox"/> Spouse <b>IS</b> 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 . . . . . ▶		\$		
<b>EMPLOYER:</b>  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:												Multiply the amount in this table by the number of days in the period.	
30	32														
32	34														
34	36														
36	38														
38	40														
40	42	1													
42	44	1													
44	46	1													
46	48	1													
48	50	1													
50	52	1													
52	54	1													
54	56	1													
56	58	1													
58	60	1													
60	62	1													
62	64	2													
64	66	2	1												
66	68	2	1												
68	70	2	1												
70	72	2	1	1											
72	74	2	1	1											
74	76	2	1	1											
76	78	2	1	1	1										
78	80	2	1	1	1										
80	82	2	1	1	1	1									
82	84	3	1	1	1	1									
84	86	3	2	1	1	1									
86	88	3	2	1	1	1	1								
88	90	3	2	1	1	1	1								
90	92	3	2	2	1	1	1								
92	94	3	2	2	1	1	1	1							
94	96	3	2	2	1	1	1	1	1						
96	98	3	2	2	2	1	1	1	1						
98	100	3	2	2	2	1	1	1	1	1					
100	102	3	2	2	2	1	1	1	1	1					
102	104	4	2	2	2	2	1	1	1	1					
104	106	4	3	2	2	2	1	1	1	1	1				
106	108	4	3	2	2	2	1	1	1	1	1				
108	110	4	3	2	2	2	2	1	1	1	1				
110	112	4	3	3	2	2	2	1	1	1	1	1			
112	114	4	3	3	2	2	2	1	1	1	1	1			
114	116	4	3	3	2	2	2	2	1	1	1	1			
116	118	4	3	3	3	2	2	2	1	1	1	1			
118	120	4	3	3	3	2	2	2	1	1	1	1			
120	122	4	3	3	3	2	2	2	2	1	1	1			
122	124	5	3	3	3	3	2	2	2	2	1	1			
124	126	5	4	3	3	3	2	2	2	2	1	1			
126	128	5	4	3	3	3	2	2	2	2	2	1			
128	130	5	4	3	3	3	3	2	2	2	2	1			
130	132	5	4	4	3	3	3	2	2	2	2	1			
132	134	5	4	4	3	3	3	2	2	2	2	2			
134	136	5	4	4	3	3	3	3	2	2	2	2			
136	138	5	4	4	4	3	3	3	2	2	2	2			
138	140	5	4	4	4	3	3	3	2	2	2	2			
140	142	5	4	4	4	3	3	3	3	2	2	2			
142	144	6	4	4	4	4	3	3	3	2	2	2			
144	146	6	5	4	4	4	3	3	3	2	2	2			
146	148	6	5	4	4	4	3	3	3	3	2	2			
148	150	6	5	4	4	4	4	3	3	3	3	2			
150	152	6	5	5	4	4	4	3	3	3	3	2			
152	154	6	5	5	4	4	4	3	3	3	3	3			
154	156	6	5	5	4	4	4	4	3	3	3	3			
156	158	6	5	5	5	4	4	4	3	3	3	3			
158	160	6	5	5	5	4	4	4	4	3	3	3			
160	162	6	5	5	5	4	4	4	4	4	3	3			
162	164	7	5	5	5	5	4	4	4	4	3	3			
164	166	7	6	5	5	5	4	4	4	4	3	3			
166	168	7	6	5	5	5	4	4	4	4	4	3			
168	170	7	6	5	5	5	5	4	4	4	4	3			
170	172	7	6	6	5	5	5	4	4	4	4	3			
172	174	7	6	6	5	5	5	4	4	4	4	4			
174	176	7	6	6	5	5	5	5	4	4	4	4			
176	178	7	6	6	6	5	5	5	4	4	4	4			
178	180	7	6	6	6	5	5	5	4	4	4	4			
180	182	7	6	6	6	5	5	5	5	4	4	4			
182	184	8	6	6	6	6	5	5	5	5	4	4			
184	186	8	7	6	6	6	5	5	5	5	4	4			
186	188	8	7	6	6	6	5	5	5	5	5	4			
188	190	8	7	6	6	6	6	5	5	5	5	4			
190	192	8	7	7	6	6	6	5	5	5	5	4			
192	194	8	7	7	6	6	6	5	5	5	5	5			
194	196	8	7	7	6	6	6	6	5	5	5	5			
196	198	8	7	7	7	6	6	6	5	5	5	5			
198	200	8	7	7	7	6	6	6	5	5	5	5			
200	202	8	7	7	7	6	6	6	6	5	5	5			
202	204	9	7	7	7	7	6	6	6	5	5	5			
204	206	9	8	7	7	7	6	6	6	5	5	5			

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:												Multiply the amount in this table by the number of days in the period.					
34	36																		
36	38																		
38	40																		
40	42																		
42	44																		
44	46	1																	
46	48	1																	
48	50	1																	
50	52	1																	
52	54	1																	
54	56	1																	
56	58	1																	
58	60	1																	
60	62	1																	
62	64	1																	
64	66	1																	
66	68	2																	
68	70	2																	
70	72	2																	
72	74	2																	
74	76	2																	
76	78	2																	
78	80	2																	
80	82	2																	
82	84	2	1																
84	86	2	1																
86	88	3	1																
88	90	3	1	1															
90	92	3	1	1															
92	94	3	1	1	1														
94	96	3	1	1	1														
96	98	3	1	1	1														
98	100	3	1	1	1	1													
100	102	3	1	1	1	1													
102	104	3	2	1	1	1													
104	106	3	2	1	1	1	1												
106	108	4	2	1	1	1	1	1											
108	110	4	2	2	1	1	1	1											
110	112	4	2	2	1	1	1	1	1										
112	114	4	2	2	1	1	1	1	1										
114	116	4	2	2	2	1	1	1	1										
116	118	4	2	2	2	1	1	1	1	1									
118	120	4	2	2	2	1	1	1	1	1									
120	122	4	2	2	2	2	1	1	1	1									
122	124	4	3	2	2	2	1	1	1	1	1								
124	126	4	3	2	2	2	1	1	1	1	1								
126	128	5	3	2	2	2	2	1	1	1	1								
128	130	5	3	3	2	2	2	1	1	1	1	1							
130	132	5	3	3	2	2	2	1	1	1	1	1							
132	134	5	3	3	2	2	2	2	1	1	1	1							
134	136	5	3	3	3	2	2	2	1	1	1	1							
136	138	5	3	3	3	2	2	2	1	1	1	1							
138	140	5	3	3	3	2	2	2	2	1	1	1							
140	142	5	3	3	3	3	2	2	2	1	1	1							
142	144	5	4	3	3	3	2	2	2	1	1	1							
144	146	5	4	3	3	3	2	2	2	2	1	1							
146	148	6	4	3	3	3	3	2	2	2	1	1							
148	150	6	4	4	3	3	3	2	2	2	2	1							
150	152	6	4	4	3	3	3	2	2	2	2	1							
152	154	6	4	4	3	3	3	3	2	2	2	1							
154	156	6	4	4	4	3	3	3	2	2	2	2							
156	158	6	4	4	4	3	3	3	2	2	2	2							
158	160	6	4	4	4	3	3	3	2	2	2	2							
160	162	6	4	4	4	4	3	3	2	2	2	2							
162	164	6	5	4	4	4	3	3	3	2	2	2							
164	166	6	5	4	4	4	3	3	3	3	2	2							
166	168	7	5	4	4	4	4	3	3	3	2	2							
168	170	7	5	5	4	4	4	3	3	3	3	2							
170	172	7	5	5	4	4	4	3	3	3	3	2							
172	174	7	5	5	4	4	4	4	3	3	3	2							
174	176	7	5	5	5	4	4	4	3	3	3	3							
176	178	7	5	5	5	4	4	4	3	3	3	3							
178	180	7	5	5	5	4	4	4	3	3	3	3							
180	182	7	5	5	5	5	4	4	4	3	3	3							
182	184	7	6	5	5	5	4	4	4	3	3	3							
184	186	7	6	5	5	5	4	4	4	4	3	3							
186	188	8	6	5	5	5	5	4	4	4	3	3							
188	190	8	6	5	5	5	5	4	4	4	4	3							
190	192	8	6	6	5	5	5	4	4	4	4	3							
192	194	8	6	6	5	5	5	5	4	4	4	3							
194	196	8	6	6	6	5	5	5	4	4	4	4							
196	198	8	6	6	6	5	5	5	4	4	4	4							
198	200	8	6	6	6	5	5	5	5	4	4	4							
200	202	8	6	6	6	6	5	5	5	4	4	4							
202	204	8	7	6	6	6	5	5	5	4	4	4							
204	206	8	7	6	6	6	5	5	5	5	4	4							
206	208	9	7	6	6	6	6	5	5	5	4	4							
208	210	9	7	7	6	6	6	5	5	5	5	4							

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:														
		Multiply the amount in this table by the number of days in the period.														
38	40															
40	42															
42	44															
44	46															
46	48															
48	50															
50	52	1														
52	54	1														
54	56	1														
56	58	1														
58	60	1														
60	62	1														
62	64	1														
64	66	1														
66	68	1														
68	70	1														
70	72	2														
72	74	2														
74	76	2														
76	78	2														
78	80	2														
80	82	2														
82	84	2														
84	86	2														
86	88	2														
88	90	2														
90	92	3														
92	94	3														
94	96	3														
96	98	3	1													
98	100	3	1													
100	102	3	1													
102	104	3	1	1												
104	106	3	1	1												
106	108	3	1	1												
108	110	3	1	1	1											
110	112	4	1	1	1											
112	114	4	1	1	1	1										
114	116	4	1	1	1	1	1									
116	118	4	2	1	1	1	1									
118	120	4	2	1	1	1	1	1								
120	122	4	2	1	1	1	1	1								
122	124	4	2	2	1	1	1	1								
124	126	4	2	2	1	1	1	1	1							
126	128	4	2	2	1	1	1	1	1							
128	130	4	2	2	2	1	1	1	1							
130	132	5	2	2	2	1	1	1	1	1						
132	134	5	2	2	2	1	1	1	1	1						
134	136	5	2	2	2	2	1	1	1	1						
136	138	5	3	2	2	2	1	1	1	1	1					
138	140	5	3	2	2	2	1	1	1	1	1					
140	142	5	3	2	2	2	2	1	1	1	1					
142	144	5	3	3	2	2	2	1	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	3	2	2	2	1	1	1	1	1			
150	152	6	3	3	3	2	2	2	1	1	1	1	1			
152	154	6	3	3	3	2	2	2	1	1	1	1	1			
154	156	6	3	3	3	3	2	2	2	1	1	1	1			
156	158	6	4	3	3	3	2	2	2	1	1	1	1			
158	160	6	4	3	3	3	2	2	2	2	1	1	1			
160	162	6	4	3	3	3	3	2	2	2	1	1	1			
162	164	6	4	4	3	3	3	2	2	2	1	1	1			
164	166	6	4	4	3	3	3	2	2	2	2	2	1			
166	168	6	4	4	3	3	3	3	2	2	2	2	1			
168	170	6	4	4	4	3	3	3	2	2	2	2	2			
170	172	7	4	4	4	3	3	3	2	2	2	2	2			
172	174	7	4	4	4	3	3	3	2	2	2	2	2			
174	176	7	4	4	4	4	3	3	3	2	2	2	2			
176	178	7	5	4	4	4	3	3	3	2	2	2	2			
178	180	7	5	4	4	4	3	3	3	3	2	2	2			
180	182	7	5	4	4	4	4	3	3	3	2	2	2			
182	184	7	5	5	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	3	2			
188	190	7	5	5	5	4	4	4	3	3	3	3	3			
190	192	8	5	5	5	4	4	4	3	3	3	3	3			
192	194	8	5	5	5	4	4	4	3	3	3	3	3			
194	196	8	5	5	5	5	4	4	4	3	3	3	3			
196	198	8	6	5	5	5	4	4	4	3	3	3	3			
198	200	8	6	5	5	5	4	4	4	4	3	3	3			
200	202	8	6	5	5	5	5	4	4	4	4	3	3			
202	204	8	6	6	5	5	5	4	4	4	4	3	3			
204	206	8	6	6	5	5	5	4	4	4	4	4	3			
206	208	8	6	6	5	5	5	5	4	4	4	4	3			
208	210	8	6	6	6	5	5	5	4	4	4	4	4			
210	212	9	6	6	6	5	5	5	4	4	4	4	4			
212	214	9	6	6	6	5	5	5	5	4	4	4	4			

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:		Multiply the amount in this table by the number of days in the period.																
38	40																	
40	42																	
42	44																	
44	46																	
46	48																	
48	50																	
50	52	1																
52	54	1	1															
54	56	1	1	1														
56	58	1	1	1	1													
58	60	1	1	1	1	1												
60	62	1	1	1	1	1	1											
62	64	1	1	1	1	1	1	1										
64	66	1	1	1	1	1	1	1	1									
66	68	1	1	1	1	1	1	1	1	1								
68	70	1	1	1	1	1	1	1	1	1	1							
70	72	2	1	1	1	1	1	1	1	1	1	1						
72	74	2	2	1	1	1	1	1	1	1	1	1	1					
74	76	2	2	2	1	1	1	1	1	1	1	1	1	1				
76	78	2	2	2	2	1	1	1	1	1	1	1	1	1	1			
78	80	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1		
80	82	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
82	84	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
84	86	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
86	88	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
88	90	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
90	92	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
92	94	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
94	96	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
96	98	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
98	100	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
100	102	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1
102	104	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
104	106	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
106	108	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
108	110	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
110	112	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
112	114	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
114	116	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
116	118	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
118	120	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
120	122	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
122	124	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
124	126	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
126	128	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
128	130	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
130	132	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
132	134	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
134	136	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4
136	138	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
138	140	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4
140	142	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
142	144	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
144	146	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
146	148	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
148	150	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
150	152	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
152	154	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
154	156	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
156	158	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
158	160	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
160	162	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
162	164	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
164	166	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
166	168	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
168	170	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
170	172	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
172	174	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
174	176	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
176	178	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
178	180	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
180	182	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
182	184	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
184	186	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
186	188	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
188	190	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
190	192	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
192	194	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
194	196	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
196	198	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
198	200	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6
200	202	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6
202	204	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
204	206	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7

CONTINUED

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	16,500
		The amount of tax to be withheld is:																
		Multiply the amount in this table by the number of days in the period.																
70	72																	
72	74																	
74	76																	
76	78																	
78	80																	
80	82																	
82	84	1																
84	86	1	1															
86	88	1	1	1														
88	90	1	1	1	1													
90	92	1	1	1	1	1												
92	94	1	1	1	1	1	1											
94	96	1	1	1	1	1	1	1										
96	98	1	1	1	1	1	1	1	1									
98	100	1	1	1	1	1	1	1	1	1								
100	102	1	1	1	1	1	1	1	1	1	1							
102	104	1	1	1	1	1	1	1	1	1	1	1						
104	106	2	1	1	1	1	1	1	1	1	1	1	1					
106	108	2	2	1	1	1	1	1	1	1	1	1	1	1				
108	110	2	2	2	1	1	1	1	1	1	1	1	1	1	1			
110	112	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1		
112	114	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
114	116	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
116	118	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
118	120	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
120	122	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
122	124	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
124	126	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
126	128	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
128	130	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
130	132	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
132	134	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
134	136	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
136	138	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
138	140	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
140	142	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
142	144	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
144	146	4	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
146	148	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
148	150	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
150	152	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
152	154	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
154	156	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
156	158	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
158	160	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
160	162	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
162	164	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
164	166	5	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
166	168	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
168	170	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
170	172	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3
172	174	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
174	176	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
176	178	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
178	180	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
180	182	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
182	184	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
184	186	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
186	188	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
188	190	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
190	192	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
192	194	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
194	196	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
196	198	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
198	200	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
200	202	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
202	204	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
204	206	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
206	208	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5
208	210	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5
210	212	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5
212	214	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5
214	216	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
216	218	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
218	220	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
220	222	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
222	224	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
224	226	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
226	228	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6
228	230	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6
230	232	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6
232	234	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6
234	236	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
236	238	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7



CONTINUED

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	25,000
		The amount of tax to be withheld is:																
		Multiply the amount in this table by the number of days in the period.																
104	106																	
106	108																	
108	110																	
110	112																	
112	114																	
114	116	1																
116	118	1	1															
118	120	1	1	1														
120	122	1	1	1	1													
122	124	1	1	1	1	1												
124	126	1	1	1	1	1	1											
126	128	1	1	1	1	1	1	1										
128	130	1	1	1	1	1	1	1	1									
130	132	1	1	1	1	1	1	1	1	1								
132	134	1	1	1	1	1	1	1	1	1	1							
134	136	1	1	1	1	1	1	1	1	1	1	1						
136	138	2	1	1	1	1	1	1	1	1	1	1	1					
138	140	2	2	2	1	1	1	1	1	1	1	1	1	1				
140	142	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
142	144	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
144	146	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
146	148	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
148	150	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
150	152	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
152	154	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
154	156	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
156	158	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
158	160	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
160	162	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2
162	164	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2
164	166	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2
166	168	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
168	170	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
170	172	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
172	174	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
174	176	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
176	178	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
178	180	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
180	182	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
182	184	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
184	186	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
186	188	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
188	190	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
190	192	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
192	194	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
194	196	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
196	198	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
198	200	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
200	202	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
202	204	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
204	206	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
206	208	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
208	210	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
210	212	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
212	214	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
214	216	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
216	218	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
218	220	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
220	222	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
222	224	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
224	226	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
226	228	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
228	230	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
230	232	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
232	234	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
234	236	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
236	238	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
238	240	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
240	242	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
242	244	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
244	246	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5
246	248	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6
248	250	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
250	252	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
252	254	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
254	256	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
256	258	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
258	260	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
260	262	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
262	264	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
264	266	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6
266	268	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7
268	270	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7

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:															
80	90														
90	100														
100	110														
110	120														
120	130														
130	140														
140	150														
150	160	1													
160	170	1													
170	180	1													
180	190	2													
190	200	2													
200	210	3													
210	220	3													
220	230	3													
230	240	4													
240	250	4													
250	260	5													
260	270	5	1												
270	280	6	1												
280	290	6	1												
290	300	7	2												
300	310	7	2	1											
310	320	8	2	1											
320	330	8	3	2											
330	340	9	3	2	1										
340	350	9	4	2	1										
350	360	10	4	3	2	1									
360	370	10	5	3	2	1									
370	380	11	5	4	2	1									
380	390	11	6	4	3	2	1								
390	400	12	6	5	3	2	1								
400	410	12	7	5	4	3	1								
410	420	13	7	6	4	3	2	1							
420	430	13	8	6	5	3	2	1							
430	440	14	8	7	5	4	3	1							
440	450	14	9	7	6	4	3	2	1						
450	460	15	9	8	6	5	3	2	1						
460	470	15	10	8	7	5	4	3	1						
470	480	16	10	9	7	6	4	3	2	1					
480	490	16	11	9	8	6	5	3	2	1	1				
490	500	17	11	10	8	7	5	4	3	1	1				
500	510	17	12	10	9	7	6	4	3	2	1				
510	520	18	12	11	9	8	6	5	3	2	1				
520	530	18	13	11	10	8	7	5	4	3	2				
530	540	19	13	12	10	9	7	6	4	3	2				
540	550	19	14	12	11	9	8	6	5	3	2				
550	560	20	14	13	11	10	8	7	5	4	3				
560	570	20	15	13	12	10	9	7	6	4	3				
570	580	21	15	14	12	11	9	8	6	5	4				
580	590	21	16	14	13	11	10	8	7	5	4				
590	600	22	16	15	13	12	10	9	7	6	4				
600	610	22	17	15	14	12	11	9	8	6	5				
610	620	23	17	16	14	13	11	10	8	7	5				
620	630	23	18	16	15	13	12	10	9	7	6				
630	640	24	18	17	15	14	12	11	9	8	6				
640	650	24	19	17	16	14	13	11	10	8	7				
650	660	25	19	18	16	15	13	12	10	9	7				
660	670	25	20	18	17	15	14	12	11	9	8				
670	680	26	20	19	17	16	14	13	11	10	8				
680	690	26	21	19	18	16	15	13	12	10	9				
690	700	27	21	20	18	17	15	14	12	11	9				
700	710	27	22	20	19	17	16	14	13	11	10				
710	720	28	22	21	19	18	16	15	13	12	10				
720	730	28	23	21	20	18	17	15	14	12	11				
730	740	29	23	22	20	19	17	16	14	13	11				
740	750	29	24	22	21	19	18	16	15	13	12				
750	760	30	24	23	21	20	18	17	15	14	12				
760	770	30	25	23	22	20	19	17	16	14	13				
770	780	31	25	24	22	21	19	18	16	15	13				
780	790	31	26	24	23	21	20	18	17	15	14				
790	800	32	26	25	23	22	20	19	17	16	14				
800	810	32	27	25	24	22	21	19	18	16	15				
810	820	33	27	26	24	23	21	20	18	17	15				
820	830	33	28	26	25	23	22	20	19	17	16				
830	840	34	28	27	25	24	22	21	19	18	16				
840	850	34	29	27	26	24	23	21	20	18	17				
850	860	35	29	28	26	25	23	22	20	19	17				
860	870	35	30	28	27	25	24	22	21	19	18				
870	880	36	30	29	27	26	24	23	21	20	18				
880	890	36	31	29	28	26	25	23	22	20	19				
890	900	37	31	30	28	27	25	24	22	21	19				
900	910	37	32	30	29	27	26	24	23	21	20				
910	920	38	32	31	29	28	26	25	23	22	20				
920	930	38	33	31	30	28	27	25	24	22	21				
930	940	39	33	32	30	29	27	26	24	23	21				
940	950	39	34	32	31	29	28	26	25	23	22				
950	960	40	34	33	31	30	28	27	25	24	22				

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:																	
100	110																
110	120																
120	130																
130	140																
140	150																
150	160																
160	170																
170	180	1															
180	190	1															
190	200	1															
200	210	2															
210	220	2															
220	230	3															
230	240	3															
240	250	3															
250	260	4															
260	270	4															
270	280	5															
280	290	5															
290	300	6															
300	310	6															
310	320	7															
320	330	7															
330	340	8															
340	350	8															
350	360	9															
360	370	9	1														
370	380	10	1														
380	390	10	2														
390	400	11	2	1													
400	410	11	2	1													
410	420	12	3	2	1												
420	430	12	3	2	1												
430	440	13	4	2	1												
440	450	13	4	3	2	1											
450	460	14	5	3	2	1											
460	470	14	5	4	3	1											
470	480	15	6	4	3	2	1										
480	490	15	6	5	3	2	1										
490	500	16	7	5	4	3	1										
500	510	16	7	6	4	3	2	1									
510	520	17	8	6	5	3	2	1	1								
520	530	17	8	7	5	4	3	1	1								
530	540	18	9	7	6	4	3	2	1								
540	550	18	9	8	6	5	3	2	1	1							
550	560	19	10	8	7	5	4	3	2	1							
560	570	19	10	9	7	6	4	3	2	1							
570	580	20	11	9	8	6	5	3	2	1	1						
580	590	20	11	10	8	7	5	4	3	2	1						
590	600	21	12	10	9	7	6	4	3	2	1						
600	610	21	12	11	9	8	6	5	4	2	1						
610	620	22	13	11	10	8	7	5	4	3	2						
620	630	22	13	12	10	9	7	6	4	3	2	1					
630	640	23	14	12	11	9	8	6	5	4	2	1					
640	650	23	14	13	11	10	8	7	5	4	3	2					
650	660	24	15	13	12	10	9	7	6	4	3	2					
660	670	24	15	14	12	11	9	8	6	5	4	2					
670	680	25	16	14	13	11	10	8	7	5	4	3					
680	690	25	16	15	13	12	10	9	7	6	5	3					
690	700	26	17	15	14	12	11	9	8	6	5	4					
700	710	26	17	16	14	13	11	10	8	7	6	4					
710	720	27	18	16	15	13	12	10	9	7	6	5					
720	730	27	18	17	15	14	12	11	9	8	7	5					
730	740	28	19	17	16	14	13	11	10	8	7	6					
740	750	28	19	18	16	15	13	12	10	9	8	6					
750	760	29	20	18	17	15	14	12	11	9	8	7					
760	770	29	20	19	17	16	14	13	11	10	9	7					
770	780	30	21	19	18	16	15	13	12	10	9	8					
780	790	30	21	20	18	17	15	14	12	11	10	8					
790	800	31	22	20	19	17	16	14	13	11	10	9					
800	810	31	22	21	19	18	16	15	13	12	11	9					
810	820	32	23	21	20	18	17	15	14	12	11	10					
820	830	32	23	22	20	19	17	16	14	13	12	10					
830	840	33	24	22	21	19	18	16	15	13	12	11					
840	850	33	24	23	21	20	18	17	15	14	13	11					
850	860	34	25	23	22	20	19	17	16	14	13	12					
860	870	34	25	24	22	21	19	18	16	15	14	12					
870	880	35	26	24	23	21	20	18	17	15	14	13					
880	890	35	26	25	23	22	20	19	17	16	15	13					
890	900	36	27	25	24	22	21	19	18	16	15	14					
900	910	36	27	26	24	23	21	20	18	17	16	14					
910	920	37	28	26	25	23	22	20	19	17	16	15					
920	930	37	28	27	25	24	22	21	19	18	17	15					
930	940	38	29	27	26	24	23	21	20	18	17	16					
940	950	38	29	28	26	25	23	22	20	19	18	16					
950	960	39	30	28	27	25	24	22	21	19	18	17					
960	970	39	30	29	27	26	24	23	21	20	19	17					
970	980	40	31	29	28	26	25	23	22	20	19	18					

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:																					
120	130																				
130	140																				
140	150																				
150	160																				
160	170																				
170	180																				
180	190																				
190	200																				
200	210	1																			
210	220	1																			
220	230	2																			
230	240	2																			
240	250	2																			
250	260	3																			
260	270	3																			
270	280	4																			
280	290	4																			
290	300	5																			
300	310	5																			
310	320	6																			
320	330	6																			
330	340	7																			
340	350	7																			
350	360	8																			
360	370	8																			
370	380	9																			
380	390	9																			
390	400	10																			
400	410	10																			
410	420	11																			
420	430	11	1																		
430	440	12	1																		
440	450	12	1																		
450	460	13	2	1																	
460	470	13	2	1																	
470	480	14	2	1																	
480	490	14	3	2	1																
490	500	15	3	2	1																
500	510	15	4	2	1																
510	520	16	4	3	2	1															
520	530	16	5	3	2	1															
530	540	17	5	4	2	1															
540	550	17	6	4	3	2	1														
550	560	18	6	5	3	2	1														
560	570	18	7	5	4	3	1														
570	580	19	7	6	4	3	2	1													
580	590	19	8	6	5	3	2	1													
590	600	20	8	7	5	4	3	1													
600	610	20	9	7	6	4	3	2	1												
610	620	21	9	8	6	5	3	2	1												
620	630	21	10	8	7	5	4	3	1	1											
630	640	22	10	9	7	6	4	3	2	1											
640	650	22	11	9	8	6	5	3	2	1											
650	660	23	11	10	8	7	5	4	3	2	1										
660	670	23	12	10	9	7	6	4	3	2	1										
670	680	24	12	11	9	8	6	5	3	2	1	1									
680	690	24	13	11	10	8	7	5	4	3	2	1									
690	700	25	13	12	10	9	7	6	4	3	2	1									
700	710	25	14	12	11	9	8	6	5	4	2	1									
710	720	26	14	13	11	10	8	7	5	4	3	2									
720	730	26	15	13	12	10	9	7	6	4	3	2									
730	740	27	15	14	12	11	9	8	6	5	4	2									
740	750	27	16	14	13	11	10	8	7	5	4	3									
750	760	28	16	15	13	12	10	9	7	6	4	3									
760	770	28	17	15	14	12	11	9	8	6	5	4									
770	780	29	17	16	14	13	11	10	8	7	5	4									
780	790	29	18	16	15	13	12	10	9	7	6	5									
790	800	30	18	17	15	14	12	11	9	8	6	5									
800	810	30	19	17	16	14	13	11	10	8	7	6									
810	820	31	19	18	16	15	13	12	10	9	7	6									
820	830	31	20	18	17	15	14	12	11	9	8	7									
830	840	32	20	19	17	16	14	13	11	10	8	7									
840	850	32	21	19	18	16	15	13	12	10	9	8									
850	860	33	21	20	18	17	15	14	12	11	9	8									
860	870	33	22	20	19	17	16	14	13	11	10	9									
870	880	34	22	21	19	18	16	15	13	12	10	9									
880	890	34	23	21	20	18	17	15	14	12	11	10									
890	900	35	23	22	20	19	17	16	14	13	11	10									
900	910	35	24	22	21	19	18	16	15	13	12	11									
910	920	36	24	23	21	20	18	17	15	14	12	11									
920	930	36	25	23	22	20	19	17	16	14	13	12									
930	940	37	25	24	22	21	19	18	16	15	13	12									
940	950	37	26	24	23	21	20	18	17	15	14	13									
950	960	38	26	25	23	22	20	19	17	16	14	13									
960	970	38	27	25	24	22	21	19	18	16	15	14									
970	980	39	27	26	24	23	21	20	18	17	15	14									
980	990	39	28	26	25	23	22	20	19	17	16	15									
990	1,000	40	28	27	25	24	22	21	19	18	16	15									

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:																			
120	130																		
130	140																		
140	150																		
150	160																		
160	170																		
170	180																		
180	190																		
190	200	1																	
200	210	1	1																
210	220	1	1	1															
220	230	2	1	1	1														
230	240	2	2	1	1	1													
240	250	2	2	2	1	1	1												
250	260	3	2	2	2	1	1	1											
260	270	3	3	2	2	2	1	1	1										
270	280	4	3	3	2	2	2	1	1	1									
280	290	4	4	3	3	2	2	2	1	1	1								
290	300	5	4	4	3	3	2	2	2	1	1	1							
300	310	5	5	4	4	3	3	3	2	2	1	1	1						
310	320	6	5	5	4	4	3	3	3	2	2	1	1	1					
320	330	6	6	5	5	4	4	3	3	3	2	2	1	1	1				
330	340	7	6	6	5	5	4	4	3	3	3	2	2	1	1	1			
340	350	7	7	6	6	5	5	4	4	3	3	3	2	2	1	1	1		
350	360	8	7	7	6	6	5	5	4	4	3	3	3	2	2	1	1		
360	370	8	8	7	7	6	6	5	5	4	4	3	3	3	2	2	1		
370	380	9	8	8	7	7	6	6	5	5	4	4	3	3	3	2	2		
380	390	9	9	8	8	7	7	6	6	5	5	4	4	3	3	3	2		
390	400	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	3		
400	410	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3		
410	420	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	3		
420	430	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	3		
430	440	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4		
440	450	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	4		
450	460	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5		
460	470	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	5		
470	480	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6		
480	490	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	6		
490	500	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7		
500	510	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	7		
510	520	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8		
520	530	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	8		
530	540	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9		
540	550	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	9		
550	560	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10		
560	570	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11		
570	580	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11		
580	590	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	11		
590	600	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12		
600	610	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	12		
610	620	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13		
620	630	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	13		
630	640	22	21	21	20	20	19	19	18	18	17	17	16	16	15	14	14		
640	650	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	14		
650	660	23	22	22	21	21	20	20	19	19	18	18	17	17	16	15	15		
660	670	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	15		
670	680	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16		
680	690	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	16		
690	700	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17		
700	710	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	17		
710	720	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18		
720	730	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	18		
730	740	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19		
740	750	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	19		
750	760	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20		
760	770	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	20		
770	780	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21		
780	790	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	21		
790	800	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22		
800	810	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	22		
810	820	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23		
820	830	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	23		
830	840	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24		
840	850	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	24		
850	860	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25		
860	870	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	25		
870	880	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26		
880	890	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	26		
890	900	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27		
900	910	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	27		
910	920	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28		
920	930	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	28		
930	940	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29		
940	950	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	29		
950	960	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30		

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:																	
290	300																
300	310																
310	320																
320	330																
330	340																
340	350																
350	360																
360	370	1															
370	380	1	1														
380	390	1	1	1													
390	400	2	1	1	1												
400	410	2	2	2	1	1	1	1									
410	420	3	2	2	2	1	1	1									
420	430	3	3	2	2	2	1	1	1								
430	440	3	3	3	2	2	2	1	1	1							
440	450	4	3	3	3	2	2	2	1	1	1						
450	460	4	4	4	3	3	2	2	2	1	1	1					
460	470	5	4	4	4	3	3	2	2	2	1	1	1				
470	480	5	5	4	4	4	3	3	2	2	2	1	1	1			
480	490	6	5	5	4	4	4	3	2	2	2	1	1	1	1		
490	500	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1	
500	510	7	6	6	5	5	4	4	4	3	3	2	2	2	1	1	1
510	520	7	7	6	6	5	5	5	4	4	3	3	2	2	2	1	1
520	530	8	7	7	6	6	5	5	5	4	4	3	3	2	2	2	1
530	540	8	8	7	7	6	6	6	5	5	4	4	3	3	2	2	2
540	550	9	8	8	7	7	6	6	6	5	5	4	4	3	3	2	2
550	560	9	9	8	8	7	7	7	6	6	5	5	4	4	3	3	2
560	570	10	9	9	8	8	7	7	6	6	5	5	4	4	3	3	3
570	580	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4	3
580	590	11	10	10	9	9	8	8	8	7	7	6	6	5	5	4	4
590	600	11	11	10	10	9	9	9	8	8	7	7	6	6	5	5	4
600	610	12	11	11	10	10	9	9	9	8	8	7	7	6	6	5	4
610	620	12	12	11	11	10	10	10	9	9	8	8	7	7	6	5	5
620	630	13	12	12	11	11	10	10	10	9	9	8	8	7	7	6	5
630	640	13	13	12	12	11	11	11	10	10	9	9	8	8	7	7	6
640	650	14	13	13	12	12	11	11	11	10	10	9	9	8	8	7	6
650	660	14	14	13	13	12	12	12	11	11	10	10	9	9	8	8	7
660	670	15	14	14	13	13	12	12	12	11	11	10	10	9	9	8	7
670	680	15	15	14	14	13	13	13	12	12	11	11	10	10	9	9	8
680	690	16	15	15	14	14	13	13	13	12	12	11	11	10	10	9	8
690	700	16	16	15	15	14	14	14	13	13	12	12	11	11	10	10	9
700	710	17	16	16	15	15	14	14	14	13	13	12	12	11	11	10	9
710	720	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11	10
720	730	18	17	17	16	16	15	15	15	14	14	13	13	12	12	11	11
730	740	18	18	17	17	16	16	16	15	15	14	14	13	13	12	11	11
740	750	19	18	18	17	17	16	16	16	15	15	14	14	13	13	12	11
750	760	19	19	18	18	17	17	17	16	16	15	15	14	14	13	13	12
760	770	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
770	780	20	20	19	19	18	18	18	17	17	16	16	15	15	14	14	13
780	790	21	20	20	19	19	18	18	18	17	17	16	16	15	15	14	13
790	800	21	21	20	20	19	19	19	18	18	17	17	16	16	15	15	14
800	810	22	21	21	20	20	19	19	19	18	18	17	17	16	16	15	14
810	820	22	22	21	21	20	20	20	19	19	18	18	17	17	16	16	15
820	830	23	22	22	21	21	20	20	20	19	19	18	18	17	17	16	15
830	840	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17	16
840	850	24	23	23	22	22	21	21	21	20	20	19	19	18	18	17	17
850	860	24	24	23	23	22	22	22	21	21	20	20	19	19	18	18	17
860	870	25	24	24	23	23	22	22	22	21	21	20	20	19	19	18	17
870	880	25	25	24	24	23	23	23	22	22	21	21	20	20	19	19	18
880	890	26	25	25	24	24	23	23	23	22	22	21	21	20	20	19	18
890	900	26	26	25	25	24	24	24	23	23	22	22	21	21	20	20	19
900	910	27	26	26	25	25	24	24	24	23	23	22	22	21	21	20	19
910	920	27	27	26	26	25	25	25	24	24	23	23	22	22	21	21	20
920	930	28	27	27	26	26	25	25	25	24	24	23	23	22	22	21	20
930	940	28	28	27	27	26	26	26	25	25	24	24	23	23	22	22	21
940	950	29	28	28	27	27	26	26	26	25	25	24	24	23	23	22	21
950	960	29	29	28	28	27	27	27	26	26	25	25	24	24	23	23	22
960	970	30	29	29	28	28	27	27	27	26	26	25	25	24	24	23	23
970	980	30	30	29	29	28	28	28	27	27	26	26	25	25	24	24	23
980	990	31	30	30	29	29	28	28	28	27	27	26	26	25	25	24	23
990	1,000	31	31	30	30	29	29	29	28	28	27	27	26	26	25	24	24
1,000	1,010	32	31	31	30	30	29	29	29	28	28	27	27	26	26	25	24
1,010	1,020	32	32	31	31	30	30	30	29	29	28	28	27	27	26	26	25
1,020	1,030	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
1,030	1,040	33	33	32	32	31	31	31	30	30	29	29	28	28	27	27	26
1,040	1,050	34	33	33	32	32	31	31	31	30	30	29	29	28	28	27	26
1,050	1,060	34	34	33	33	32	32	32	31	31	30	30	29	29	28	27	26
1,060	1,070	35	34	34	33	33	32	32	32	31	31	30	30	29	29	28	27
1,070	1,080	35	35	34	34	33	33	33	32	32	31	31	30	30	29	29	28
1,080	1,090	36	35	35	34	34	33	33	33	32	32	31	31	30	30	29	28
1,090	1,100	36	36	35	35	34	34	34	33	33	32	32	31	31	30	30	29
1,100	1,110	37	36	36	35	35	34	34	34	33	33	32	32	31	31	30	29
1,110	1,120	37	37	36	36	35	35	35	34	34	33	33	32	32	31	31	30

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:																	
450 460																	
460 470																	
470 480																	
480 490																	
490 500																	
500 510																	
510 520																	
520 530	1																
530 540	1	1															
540 550	1	1	1														
550 560	2	2	1	1													
560 570	2	2	1	1	1												
570 580	3	2	2	1	1	1											
580 590	3	3	2	2	1	1	1										
590 600	3	3	3	2	2	1	1	1									
600 610	4	3	3	3	2	2	1	1	1								
610 620	4	4	3	3	3	2	2	1	1	1							
620 630	5	4	4	3	3	3	2	2	1	1	1						
630 640	5	5	4	4	3	3	3	2	2	1	1	1					
640 650	6	5	5	4	4	3	3	3	2	2	1	1	1				
650 660	6	6	5	5	4	4	3	3	3	2	2	2	1	1			
660 670	7	6	6	5	5	4	4	3	3	3	2	2	2	1	1		
670 680	7	7	6	6	5	5	4	4	3	3	3	2	2	2	1	1	
680 690	8	7	7	6	6	5	5	4	4	3	3	3	2	2	2	1	1
690 700	8	8	7	7	6	6	5	5	4	4	3	3	3	2	2	2	1
700 710	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2	2
710 720	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2	2
720 730	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3	2
730 740	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3	3
740 750	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4	3
750 760	11	11	10	10	9	9	8	8	7	7	6	6	5	5	4	4	4
760 770	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5	4
770 780	12	12	11	11	10	10	9	9	8	8	7	7	6	6	5	5	5
780 790	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5
790 800	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6
800 810	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7	6
810 820	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7
820 830	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	8	7
830 840	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	8
840 850	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	9	8
850 860	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	9
860 870	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	10	9
870 880	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	10
880 890	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	11	10
890 900	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	11
900 910	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	12	11
910 920	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	12
920 930	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	13	12
930 940	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	13
940 950	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	14	13
950 960	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	14
960 970	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	15	14
970 980	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	15
980 990	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	16	15
990 1,000	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	16
1,000 1,010	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	17	16
1,010 1,020	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	17
1,020 1,030	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	18	17
1,030 1,040	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	18
1,040 1,050	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	19	18
1,050 1,060	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	19
1,060 1,070	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	20	19
1,070 1,080	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	20
1,080 1,090	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	21	20
1,090 1,100	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	21
1,100 1,110	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	22	21
1,110 1,120	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	22
1,120 1,130	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	23	22
1,130 1,140	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	23
1,140 1,150	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	24	23
1,150 1,160	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	24
1,160 1,170	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	25	24
1,170 1,180	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	25
1,180 1,190	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	26	25
1,190 1,200	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	26
1,200 1,210	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	27	26
1,210 1,220	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	27
1,220 1,230	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	28	27
1,230 1,240	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	28
1,240 1,250	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	29	28
1,250 1,260	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	29
1,260 1,270	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	30	29
1,270 1,280	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	30
1,280 1,290	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	31	30

BI-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:															
140 160															
160 180															
180 200															
200 220															
220 240															
240 260															
260 280															
280 300	1														
300 320	1														
320 340	2														
340 360	3														
360 380	4														
380 400	4														
400 420	5														
420 440	6														
440 460	7														
460 480	8														
480 500	9														
500 520	10														
520 540	11	1													
540 560	12	2													
560 580	13	2													
580 600	14	3	1												
600 620	15	4	2												
620 640	16	5	2												
640 660	17	6	3	1											
660 680	18	6	4	2											
680 700	19	7	5	3											
700 720	20	8	6	3	1										
720 740	21	9	6	4	2										
740 760	22	10	7	5	3	1									
760 780	23	11	8	6	3	1									
780 800	24	12	9	7	4	2									
800 820	25	13	10	7	5	3	1								
820 840	26	14	11	8	6	4	1								
840 860	27	15	12	9	7	4	2								
860 880	28	16	13	10	7	5	3	1							
880 900	29	17	14	11	8	6	4	1							
900 920	30	18	15	12	9	7	4	2							
920 940	31	19	16	13	10	8	5	3	1						
940 960	32	20	17	14	11	8	6	4	1						
960 980	33	21	18	15	12	9	7	4	2						
980 1,000	34	22	19	16	13	10	8	5	3	1					
1,000 1,020	35	23	20	17	14	11	9	6	4	1					
1,020 1,040	36	24	21	18	15	12	10	7	5	2					
1,040 1,060	37	25	22	19	16	13	11	8	5	3					
1,060 1,080	38	26	23	20	17	14	12	9	6	4					
1,080 1,100	39	27	24	21	18	15	13	10	7	5					
1,100 1,120	40	28	25	22	19	16	14	11	8	5					
1,120 1,140	41	29	26	23	20	17	15	12	9	6					
1,140 1,160	42	30	27	24	21	18	16	13	10	7					
1,160 1,180	43	31	28	25	22	19	17	14	11	8					
1,180 1,200	44	32	29	26	23	20	18	15	12	9					
1,200 1,220	45	33	30	27	24	21	19	16	13	10					
1,220 1,240	46	34	31	28	25	22	20	17	14	11					
1,240 1,260	47	35	32	29	26	23	21	18	15	12					
1,260 1,280	48	36	33	30	27	24	22	19	16	13					
1,280 1,300	49	37	34	31	28	25	23	20	17	14					
1,300 1,320	50	38	35	32	29	26	24	21	18	15					
1,320 1,340	51	39	36	33	30	27	25	22	19	16					
1,340 1,360	52	40	37	34	31	28	26	23	20	17					
1,360 1,380	53	41	38	35	32	29	27	24	21	18					
1,380 1,400	54	42	39	36	33	30	28	25	22	19					
1,400 1,420	55	43	40	37	34	31	29	26	23	20					
1,420 1,440	56	44	41	38	35	32	30	27	24	21					
1,440 1,460	57	45	42	39	36	33	31	28	25	22					
1,460 1,480	58	46	43	40	37	34	32	29	26	23					
1,480 1,500	59	47	44	41	38	35	33	30	27	24					
1,500 1,520	60	48	45	42	39	36	34	31	28	25					
1,520 1,540	61	49	46	43	40	37	35	32	29	26					
1,540 1,560	62	50	47	44	41	38	36	33	30	27					
1,560 1,580	63	51	48	45	42	39	37	34	31	28					
1,580 1,600	64	52	49	46	43	40	38	35	32	29					
1,600 1,620	65	53	50	47	44	41	39	36	33	30					
1,620 1,640	66	54	51	48	45	42	40	37	34	31					
1,640 1,660	67	55	52	49	46	43	41	38	35	32					
1,660 1,680	68	56	53	50	47	44	42	39	36	33					
1,680 1,700	69	57	54	51	48	45	43	40	37	34					
1,700 1,720	70	58	55	52	49	46	44	41	38	35					
1,720 1,740	71	59	56	53	50	47	45	42	39	36					
1,740 1,760	72	60	57	54	51	48	46	43	40	37					
1,760 1,780	73	61	58	55	52	49	47	44	41	38					
1,780 1,800	74	62	59	56	53	50	48	45	42	39					
1,800 1,820	75	63	60	57	54	51	49	46	43	40					
1,820 1,840	76	64	61	58	55	52	50	47	44	41					
1,840 1,860	77	65	62	59	56	53	51	48	45	42					
1,860 1,880	78	66	63	60	57	54	52	49	46	43					
1,880 1,900	79	67	64	61	58	55	53	50	47	44					



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:																
180 200																
200 220																
220 240																
240 260																
260 280																
280 300																
300 320																
320 340																
340 360	1															
360 380	2															
380 400	3															
400 420	3															
420 440	4															
440 460	5															
460 480	6															
480 500	7															
500 520	7															
520 540	8															
540 560	9															
560 580	10															
580 600	11															
600 620	12															
620 640	13															
640 660	14															
660 680	15															
680 700	16															
700 720	17	1														
720 740	18	2														
740 760	19	2														
760 780	20	3	1													
780 800	21	4	2													
800 820	22	5	3													
820 840	23	6	3	1												
840 860	24	6	4	2												
860 880	25	7	5	3	1											
880 900	26	8	6	3	1											
900 920	27	9	7	4	2											
920 940	28	10	7	5	3	1										
940 960	29	11	8	6	4	1										
960 980	30	12	9	7	4	2										
980 1,000	31	13	10	7	5	3	1									
1,000 1,020	32	14	11	8	6	4	1									
1,020 1,040	33	15	12	9	7	4	2									
1,040 1,060	34	16	13	10	8	5	3	1								
1,060 1,080	35	17	14	11	9	6	4	1								
1,080 1,100	36	18	15	12	10	7	5	2								
1,100 1,120	37	19	16	13	11	8	5	3	1							
1,120 1,140	38	20	17	14	12	9	6	4	2							
1,140 1,160	39	21	18	15	13	10	7	5	2							
1,160 1,180	40	22	19	16	14	11	8	5	3	1						
1,180 1,200	41	23	20	17	15	12	9	6	4	2						
1,200 1,220	42	24	21	18	16	13	10	7	5	2						
1,220 1,240	43	25	22	19	17	14	11	8	6	3	1					
1,240 1,260	44	26	23	20	18	15	12	9	6	4	2					
1,260 1,280	45	27	24	21	19	16	13	10	7	5	2					
1,280 1,300	46	28	25	22	20	17	14	11	8	6	3					
1,300 1,320	47	29	26	23	21	18	15	12	9	6	4					
1,320 1,340	48	30	27	24	22	19	16	13	10	7	5					
1,340 1,360	49	31	28	25	23	20	17	14	11	8	6					
1,360 1,380	50	32	29	26	24	21	18	15	12	9	6					
1,380 1,400	51	33	30	27	25	22	19	16	13	10	7					
1,400 1,420	52	34	31	28	26	23	20	17	14	11	8					
1,420 1,440	53	35	32	29	27	24	21	18	15	12	9					
1,440 1,460	54	36	33	30	28	25	22	19	16	13	10					
1,460 1,480	55	37	34	31	29	26	23	20	17	14	11					
1,480 1,500	56	38	35	32	30	27	24	21	18	15	12					
1,500 1,520	57	39	36	33	31	28	25	22	19	16	13					
1,520 1,540	58	40	37	34	32	29	26	23	20	17	14					
1,540 1,560	59	41	38	35	33	30	27	24	21	18	15					
1,560 1,580	60	42	39	36	34	31	28	25	22	19	16					
1,580 1,600	61	43	40	37	35	32	29	26	23	20	17					
1,600 1,620	62	44	41	38	36	33	30	27	24	21	18					
1,620 1,640	63	45	42	39	37	34	31	28	25	22	19					
1,640 1,660	64	46	43	40	38	35	32	29	26	23	20					
1,660 1,680	65	47	44	41	39	36	33	30	27	24	21					
1,680 1,700	66	48	45	42	40	37	34	31	28	25	22					
1,700 1,720	67	49	46	43	41	38	35	32	29	26	23					
1,720 1,740	68	50	47	44	42	39	36	33	30	27	24					
1,740 1,760	69	51	48	45	43	40	37	34	31	28	25					
1,760 1,780	70	52	49	46	44	41	38	35	32	29	26					
1,780 1,800	71	53	50	47	45	42	39	36	33	30	27					
1,800 1,820	72	54	51	48	46	43	40	37	34	31	28					
1,820 1,840	73	55	52	49	47	44	41	38	35	32	29					
1,840 1,860	74	56	53	50	48	45	42	39	36	33	30					
1,860 1,880	75	57	54	51	49	46	43	40	37	34	31					
1,880 1,900	76	58	55	52	50	47	44	41	38	35	32					
1,900 1,920	77	59	56	53	51	48	45	42	39	36	33					
1,920 1,940	78	60	57	54	52	49	46	43	40	37	34					

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:															
240 260															
260 280															
280 300															
300 320															
320 340															
340 360															
360 380															
380 400	1														
400 420	2														
420 440	2														
440 460	3														
460 480	4														
480 500	5														
500 520	6														
520 540	6														
540 560	7														
560 580	8														
580 600	9														
600 620	10														
620 640	11														
640 660	12														
660 680	13														
680 700	14														
700 720	15														
720 740	16														
740 760	17														
760 780	18														
780 800	19														
800 820	20														
820 840	21														
840 860	22	1													
860 880	23	2													
880 900	24	2													
900 920	25	3	1												
920 940	26	4	2												
940 960	27	5	2												
960 980	28	6	3	1											
980 1,000	29	6	4	2											
1,000 1,020	30	7	5	3											
1,020 1,040	31	8	6	3	1										
1,040 1,060	32	9	6	4	2										
1,060 1,080	33	10	7	5	3										
1,080 1,100	34	11	8	6	3	1									
1,100 1,120	35	12	9	7	4	2									
1,120 1,140	36	13	10	7	5	3									
1,140 1,160	37	14	11	8	6	4	1								
1,160 1,180	38	15	12	9	7	4	2								
1,180 1,200	39	16	13	10	7	5	3	1							
1,200 1,220	40	17	14	11	8	6	4	1							
1,220 1,240	41	18	15	12	9	7	4	2							
1,240 1,260	42	19	16	13	10	8	5	3	1						
1,260 1,280	43	20	17	14	11	9	6	4	1						
1,280 1,300	44	21	18	15	12	10	7	5	2						
1,300 1,320	45	22	19	16	13	11	8	5	3	1					
1,320 1,340	46	23	20	17	14	12	9	6	4	2					
1,340 1,360	47	24	21	18	15	13	10	7	5	2					
1,360 1,380	48	25	22	19	16	14	11	8	5	3	1				
1,380 1,400	49	26	23	20	17	15	12	9	6	4	2				
1,400 1,420	50	27	24	21	18	16	13	10	7	5	2				
1,420 1,440	51	28	25	22	19	17	14	11	8	6	3				
1,440 1,460	52	29	26	23	20	18	15	12	9	6	4				
1,460 1,480	53	30	27	24	21	19	16	13	10	7	5				
1,480 1,500	54	31	28	25	22	20	17	14	11	8	6				
1,500 1,520	55	32	29	26	23	21	18	15	12	9	6				
1,520 1,540	56	33	30	27	24	22	19	16	13	10	7				
1,540 1,560	57	34	31	28	25	23	20	17	14	11	8				
1,560 1,580	58	35	32	29	26	24	21	18	15	12	9				
1,580 1,600	59	36	33	30	27	25	22	19	16	13	10				
1,600 1,620	60	37	34	31	28	26	23	20	17	14	11				
1,620 1,640	61	38	35	32	29	27	24	21	18	15	12				
1,640 1,660	62	39	36	33	30	28	25	22	19	16	13				
1,660 1,680	63	40	37	34	31	29	26	23	20	17	14				
1,680 1,700	64	41	38	35	32	30	27	24	21	18	15				
1,700 1,720	65	42	39	36	33	31	28	25	22	19	16				
1,720 1,740	66	43	40	37	34	32	29	26	23	20	17				
1,740 1,760	67	44	41	38	35	33	30	27	24	21	18				
1,760 1,780	68	45	42	39	36	34	31	28	25	22	19				
1,780 1,800	69	46	43	40	37	35	32	29	26	23	20				
1,800 1,820	70	47	44	41	38	36	33	30	27	24	21				
1,820 1,840	71	48	45	42	39	37	34	31	28	25	22				
1,840 1,860	72	49	46	43	40	38	35	32	29	26	23				
1,860 1,880	73	50	47	44	41	39	36	33	30	27	24				
1,880 1,900	74	51	48	45	42	40	37	34	31	28	25				
1,900 1,920	75	52	49	46	43	41	38	35	32	29	26				
1,920 1,940	76	53	50	47	44	42	39	36	33	30	27				
1,940 1,960	77	54	51	48	45	43	40	37	34	31	28				
1,960 1,980	78	55	52	49	46	44	41	38	35	32	29				
1,980 2,000	79	56	53	50	47	45	42	39	36	33	30				

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	8,000
The amount of tax to be withheld is:																		
240 260																		
260 280																		
280 300																		
300 320																		
320 340																		
340 360																		
360 380																		
380 400	1																	
400 420	2	1																
420 440	2	2	1															
440 460	3	2	2	1														
460 480	4	3	2	2	1													
480 500	5	4	3	3	2	1												
500 520	6	5	4	3	3	2	1											
520 540	6	6	5	4	3	3	2	1										
540 560	7	6	6	5	4	3	3	2	1									
560 580	8	7	6	6	5	4	3	3	2	1								
580 600	9	8	7	7	6	5	4	3	3	2	1							
600 620	10	9	8	7	7	6	5	4	3	3	2	1						
620 640	11	10	9	8	7	7	6	5	4	3	3	2	1					
640 660	12	11	10	9	8	7	7	6	5	4	4	3	2	1				
660 680	13	12	11	10	9	8	7	7	6	5	4	4	3	2	1			
680 700	14	13	12	11	10	9	8	7	7	6	5	4	4	3	2	1		
700 720	15	14	13	12	11	10	9	8	7	7	6	5	4	4	3	2	1	
720 740	16	15	14	13	12	11	10	9	8	8	7	6	5	4	4	3	2	1
740 760	17	16	15	14	13	12	11	10	9	8	8	7	6	5	4	4	3	2
760 780	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	4	3	2
780 800	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
800 820	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
820 840	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
840 860	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
860 880	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
880 900	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
900 920	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
920 940	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
940 960	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
960 980	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
980 1,000	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,000 1,020	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,020 1,040	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,040 1,060	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,060 1,080	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,080 1,100	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,100 1,120	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,120 1,140	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,140 1,160	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,160 1,180	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,180 1,200	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,200 1,220	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,220 1,240	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,240 1,260	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,260 1,280	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,280 1,300	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,300 1,320	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,320 1,340	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,340 1,360	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,360 1,380	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,380 1,400	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,400 1,420	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,420 1,440	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,440 1,460	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,460 1,480	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,480 1,500	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,500 1,520	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,520 1,540	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,540 1,560	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,560 1,580	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,580 1,600	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,600 1,620	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,620 1,640	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,640 1,660	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,660 1,680	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,680 1,700	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,700 1,720	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,720 1,740	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
1,740 1,760	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
1,760 1,780	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
1,780 1,800	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
1,800 1,820	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
1,820 1,840	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
1,840 1,860	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
1,860 1,880	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
1,880 1,900	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57

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:																	
560 580																	
580 600																	
600 620																	
620 640																	
640 660																	
660 680																	
680 700																	
700 720	1																
720 740	1	1															
740 760	2	1	1														
760 780	3	2	1	1													
780 800	4	3	2	1	1												
800 820	5	4	3	2	1	1											
820 840	5	5	4	3	2	2	1										
840 860	6	5	4	3	2	2	1	1									
860 880	7	6	5	4	3	3	2	2	1								
880 900	8	7	6	5	4	4	3	2	2	1							
900 920	9	8	7	6	5	5	4	3	2	2	1						
920 940	10	9	8	7	6	6	5	4	3	2	2	1					
940 960	11	10	9	8	7	7	6	5	4	3	2	2	1				
960 980	12	11	10	9	8	8	7	6	5	4	3	2	2	1			
980 1,000	13	12	11	10	9	9	8	7	6	5	4	3	3	2	1		
1,000 1,020	14	13	12	11	10	10	9	8	7	6	5	4	3	3	2	1	
1,020 1,040	15	14	13	12	11	10	9	8	7	6	5	4	3	3	2	1	
1,040 1,060	16	15	14	13	12	11	10	9	8	7	6	5	4	3	3	2	1
1,060 1,080	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	3	2
1,080 1,100	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2
1,100 1,120	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3
1,120 1,140	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,140 1,160	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,160 1,180	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,180 1,200	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,200 1,220	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,220 1,240	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,240 1,260	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,260 1,280	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,280 1,300	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,300 1,320	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,320 1,340	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,340 1,360	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,360 1,380	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,380 1,400	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,400 1,420	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,420 1,440	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,440 1,460	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,460 1,480	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,480 1,500	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,500 1,520	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,520 1,540	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,540 1,560	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,560 1,580	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,580 1,600	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,600 1,620	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,620 1,640	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,640 1,660	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,660 1,680	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,680 1,700	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,700 1,720	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,720 1,740	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,740 1,760	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,760 1,780	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,780 1,800	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,800 1,820	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,820 1,840	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,840 1,860	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,860 1,880	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,880 1,900	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,900 1,920	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,920 1,940	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,940 1,960	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,960 1,980	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,980 2,000	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,000 2,020	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,020 2,040	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,040 2,060	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,060 2,080	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,080 2,100	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,100 2,120	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,120 2,140	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,140 2,160	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,160 2,180	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,180 2,200	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,200 2,220	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,220 2,240	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59

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:																	
880	900																
900	920																
920	940																
940	960																
960	980																
980	1,000																
1,000	1,020																
1,020	1,040	1															
1,040	1,060	1	1														
1,060	1,080	2	1	1													
1,080	1,100	3	2	1	1												
1,100	1,120	3	3	2	1	1											
1,120	1,140	4	4	3	2	1	1										
1,140	1,160	5	4	4	3	2	1	1									
1,160	1,180	6	5	4	4	3	2	1	1								
1,180	1,200	7	6	5	4	4	3	2	1	1							
1,200	1,220	7	7	6	5	4	4	3	2	1	1						
1,220	1,240	8	8	7	6	5	4	4	3	2	1	1					
1,240	1,260	9	8	8	7	6	5	4	4	3	2	1	1				
1,260	1,280	10	9	9	8	7	6	5	4	4	3	2	1	1			
1,280	1,300	11	10	10	9	8	7	6	5	5	4	3	2	1	1		
1,300	1,320	12	11	11	10	9	8	7	6	5	5	4	3	2	1	1	
1,320	1,340	13	12	12	11	10	9	8	7	6	5	5	4	3	2	2	1
1,340	1,360	14	13	13	12	11	10	9	8	7	6	5	5	4	3	2	2
1,360	1,380	15	14	14	13	12	11	10	9	8	7	6	5	5	4	3	2
1,380	1,400	16	15	15	14	13	12	11	10	9	8	7	6	5	5	4	3
1,400	1,420	17	16	16	15	14	13	12	11	10	9	8	7	6	5	5	4
1,420	1,440	18	17	17	16	15	14	13	12	11	10	9	8	7	6	6	5
1,440	1,460	19	18	18	17	16	15	14	13	12	11	10	9	8	7	6	6
1,460	1,480	20	19	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,480	1,500	21	20	20	19	18	17	16	15	14	13	12	11	10	9	8	7
1,500	1,520	22	21	21	20	19	18	17	16	15	14	13	12	11	10	9	8
1,520	1,540	23	22	22	21	20	19	18	17	16	15	14	13	12	11	10	9
1,540	1,560	24	23	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,560	1,580	25	24	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,580	1,600	26	25	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,600	1,620	27	26	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,620	1,640	28	27	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,640	1,660	29	28	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,660	1,680	30	29	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,680	1,700	31	30	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,700	1,720	32	31	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,720	1,740	33	32	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,740	1,760	34	33	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,760	1,780	35	34	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,780	1,800	36	35	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,800	1,820	37	36	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,820	1,840	38	37	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,840	1,860	39	38	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,860	1,880	40	39	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,880	1,900	41	40	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,900	1,920	42	41	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,920	1,940	43	42	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,940	1,960	44	43	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,960	1,980	45	44	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,980	2,000	46	45	45	44	43	42	41	40	39	38	37	36	35	34	33	32
2,000	2,020	47	46	46	45	44	43	42	41	40	39	38	37	36	35	34	33
2,020	2,040	48	47	47	46	45	44	43	42	41	40	39	38	37	36	35	34
2,040	2,060	49	48	48	47	46	45	44	43	42	41	40	39	38	37	36	35
2,060	2,080	50	49	49	48	47	46	45	44	43	42	41	40	39	38	37	36
2,080	2,100	51	50	50	49	48	47	46	45	44	43	42	41	40	39	38	37
2,100	2,120	52	51	51	50	49	48	47	46	45	44	43	42	41	40	39	38
2,120	2,140	53	52	52	51	50	49	48	47	46	45	44	43	42	41	40	39
2,140	2,160	54	53	53	52	51	50	49	48	47	46	45	44	43	42	41	40
2,160	2,180	55	54	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,180	2,200	56	55	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,200	2,220	57	56	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,220	2,240	58	57	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,240	2,260	59	58	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,260	2,280	60	59	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,280	2,300	61	60	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,300	2,320	62	61	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,320	2,340	63	62	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,340	2,360	64	63	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,360	2,380	65	64	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,380	2,400	66	65	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,400	2,420	67	66	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,420	2,440	68	67	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,440	2,460	69	68	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,460	2,480	70	69	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,480	2,500	71	70	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,500	2,520	72	71	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,520	2,540	73	72	72	71	70	69	68	67	66	65	64	63	62	61	60	59
2,540	2,560	74	73	73	72	71	70	69	68	67	66	65	64	63	62	61	60

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:																			
160	180																		
180	200																		
200	220																		
220	240																		
240	260																		
260	280																		
280	300																		
300	320																		
320	340	1																	
340	360	2																	
360	380	3																	
380	400	3																	
400	420	4																	
420	440	5																	
440	460	6																	
460	480	7																	
480	500	7																	
500	520	8																	
520	540	9																	
540	560	10																	
560	580	11	1																
580	600	12	1																
600	620	13	2																
620	640	14	3	1															
640	660	15	4	1															
660	680	16	5	2															
680	700	17	5	3	0														
700	720	18	6	4	1														
720	740	19	7	5	2														
740	760	20	8	5	3	1													
760	780	21	9	6	4	1													
780	800	22	10	7	4	2													
800	820	23	11	8	5	3													
820	840	24	12	9	6	4	1												
840	860	25	13	10	7	4	2												
860	880	26	14	11	8	5	3												
880	900	27	15	12	8	6	3	1											
900	920	28	16	13	9	7	4	2											
920	940	29	17	14	10	8	5	3											
940	960	30	18	15	11	8	6	3	1										
960	980	31	19	16	12	9	7	4	2										
980	1,000	32	20	17	13	10	7	5	2										
1,000	1,020	33	21	18	14	11	8	6	3	1									
1,020	1,040	34	22	19	15	12	9	7	4	2									
1,040	1,060	35	23	20	16	13	10	7	5	2									
1,060	1,080	36	24	21	17	14	11	8	6	3	1								
1,080	1,100	37	25	22	18	15	12	9	6	4	1								
1,100	1,120	38	26	23	19	16	13	10	7	5	2								
1,120	1,140	39	27	24	20	17	14	11	8	6	3								
1,140	1,160	40	28	25	21	18	15	12	9	6	4								
1,160	1,180	41	29	26	22	19	16	13	10	7	5								
1,180	1,200	42	30	27	23	20	17	14	11	8	5								
1,200	1,220	43	31	28	24	21	18	15	12	9	6								
1,220	1,240	44	32	29	25	22	19	16	13	10	7								
1,240	1,260	45	33	30	26	23	20	17	14	11	8								
1,260	1,280	46	34	31	27	24	21	18	15	12	9								
1,280	1,300	47	35	32	28	25	22	19	16	13	10								
1,300	1,320	48	36	33	29	26	23	20	17	14	11								
1,320	1,340	49	37	34	30	27	24	21	18	15	12								
1,340	1,360	50	38	35	31	28	25	22	19	16	13								
1,360	1,380	51	39	36	32	29	26	23	20	17	14								
1,380	1,400	52	40	37	33	30	27	24	21	18	15								
1,400	1,420	53	41	38	34	31	28	25	22	19	16								
1,420	1,440	54	42	39	35	32	29	26	23	20	17								
1,440	1,460	55	43	40	36	33	30	27	24	21	18								
1,460	1,480	56	44	41	37	34	31	28	25	22	19								
1,480	1,500	57	45	42	38	35	32	29	26	23	20								
1,500	1,520	58	46	43	39	36	33	30	27	24	21								
1,520	1,540	59	47	44	40	37	34	31	28	25	22								
1,540	1,560	60	48	45	41	38	35	32	29	26	23								
1,560	1,580	61	49	46	42	39	36	33	30	27	24								
1,580	1,600	62	50	47	43	40	37	34	31	28	25								
1,600	1,620	63	51	48	44	41	38	35	32	29	26								
1,620	1,640	64	52	49	45	42	39	36	33	30	27								
1,640	1,660	65	53	50	46	43	40	37	34	31	28								
1,660	1,680	66	54	51	47	44	41	38	35	32	29								
1,680	1,700	67	55	52	48	45	42	39	36	33	30								
1,700	1,720	68	56	53	49	46	43	40	37	34	31								
1,720	1,740	69	57	54	50	47	44	41	38	35	32								
1,740	1,760	70	58	55	51	48	45	42	39	36	33								
1,760	1,780	71	59	56	52	49	46	43	40	37	34								
1,780	1,800	72	60	57	53	50	47	44	41	38	35								
1,800	1,820	73	61	58	54	51	48	45	42	39	36								
1,820	1,840	74	62	59	55	52	49	46	43	40	37								
1,840	1,860	75	63	60	56	53	50	47	44	41	38								
1,860	1,880	76	64	61	57	54	51	48	45	42	39								
1,880	1,900	77	65	62	58	55	52	49	46	43	40								
1,900	1,920	78	66	63	59	56	53	50	47	44	41								

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:																				
200	220																			
220	240																			
240	260																			
260	280																			
280	300																			
300	320																			
320	340																			
340	360																			
360	380	1																		
380	400	2																		
400	420	2																		
420	440	3																		
440	460	4																		
460	480	5																		
480	500	6																		
500	520	6																		
520	540	7																		
540	560	8																		
560	580	9																		
580	600	10																		
600	620	11																		
620	640	12																		
640	660	13																		
660	680	14																		
680	700	15																		
700	720	16																		
720	740	17																		
740	760	18																		
760	780	19	1																	
780	800	20	2																	
800	820	21	3																	
820	840	22	3	1																
840	860	23	4	2																
860	880	24	5	2																
880	900	25	6	3	1															
900	920	26	7	4	2															
920	940	27	7	5	2															
940	960	28	8	6	3	1														
960	980	29	9	6	4	1														
980	1,000	30	10	7	5	2														
1,000	1,020	31	11	8	6	3	1													
1,020	1,040	32	12	9	6	4	1													
1,040	1,060	33	13	10	7	5	2													
1,060	1,080	34	14	11	8	5	3													
1,080	1,100	35	15	12	9	6	4	1												
1,100	1,120	36	16	13	10	7	5	2												
1,120	1,140	37	17	14	11	8	5	3												
1,140	1,160	38	18	15	12	9	6	4	1											
1,160	1,180	39	19	16	13	10	7	4	2											
1,180	1,200	40	20	17	14	11	8	5	3											
1,200	1,220	41	21	18	15	12	9	6	4	1										
1,220	1,240	42	22	19	16	13	10	7	4	2										
1,240	1,260	43	23	20	17	14	11	8	5	3										
1,260	1,280	44	24	21	18	15	12	9	6	3	1									
1,280	1,300	45	25	22	19	16	13	10	7	4	2									
1,300	1,320	46	26	23	20	17	14	11	8	5	3									
1,320	1,340	47	27	24	21	18	15	12	8	6	3	1								
1,340	1,360	48	28	25	22	19	16	13	9	7	4	2								
1,360	1,380	49	29	26	23	20	17	14	10	7	5	2								
1,380	1,400	50	30	27	24	21	18	15	11	8	6	3								
1,400	1,420	51	31	28	25	22	19	16	12	9	7	4								
1,420	1,440	52	32	29	26	23	20	17	13	10	7	5								
1,440	1,460	53	33	30	27	24	21	18	14	11	8	6								
1,460	1,480	54	34	31	28	25	22	19	15	12	9	6								
1,480	1,500	55	35	32	29	26	23	20	16	13	10	7								
1,500	1,520	56	36	33	30	27	24	21	17	14	11	8								
1,520	1,540	57	37	34	31	28	25	22	18	15	12	9								
1,540	1,560	58	38	35	32	29	26	23	19	16	13	10								
1,560	1,580	59	39	36	33	30	27	24	20	17	14	11								
1,580	1,600	60	40	37	34	31	28	25	21	18	15	12								
1,600	1,620	61	41	38	35	32	29	26	22	19	16	13								
1,620	1,640	62	42	39	36	33	30	27	23	20	17	14								
1,640	1,660	63	43	40	37	34	31	28	24	21	18	15								
1,660	1,680	64	44	41	38	35	32	29	25	22	19	16								
1,680	1,700	65	45	42	39	36	33	30	26	23	20	17								
1,700	1,720	66	46	43	40	37	34	31	27	24	21	18								
1,720	1,740	67	47	44	41	38	35	32	28	25	22	19								
1,740	1,760	68	48	45	42	39	36	33	29	26	23	20								
1,760	1,780	69	49	46	43	40	37	34	30	27	24	21								
1,780	1,800	70	50	47	44	41	38	35	31	28	25	22								
1,800	1,820	71	51	48	45	42	39	36	32	29	26	23								
1,820	1,840	72	52	49	46	43	40	37	33	30	27	24								
1,840	1,860	73	53	50	47	44	41	38	34	31	28	25								
1,860	1,880	74	54	51	48	45	42	39	35	32	29	26								
1,880	1,900	75	55	52	49	46	43	40	36	33	30	27								
1,900	1,920	76	56	53	50	47	44	41	37	34	31	28								
1,920	1,940	77	57	54	51	48	45	42	38	35	32	29								
1,940	1,960	78	58	55	52	49	46	43	39	36	33	30								

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:																		
240	260																	
260	280																	
280	300																	
300	320																	
320	340																	
340	360																	
360	380																	
380	400																	
400	420																	
420	440	1																
440	460	2																
460	480	3																
480	500	4																
500	520	4																
520	540	5																
540	560	6																
560	580	7																
580	600	8																
600	620	8																
620	640	9																
640	660	10																
660	680	11																
680	700	12																
700	720	13																
720	740	14																
740	760	15																
760	780	16																
780	800	17																
800	820	18																
820	840	19																
840	860	20																
860	880	21																
880	900	22																
900	920	23																
920	940	24	1															
940	960	25	2															
960	980	26	3															
980	1,000	27	4	1														
1,000	1,020	28	4	2														
1,020	1,040	29	5	3														
1,040	1,060	30	6	4	1													
1,060	1,080	31	7	4	2													
1,080	1,100	32	8	5	3													
1,100	1,120	33	8	6	3	1												
1,120	1,140	34	9	7	4	2												
1,140	1,160	35	10	8	5	3												
1,160	1,180	36	11	8	6	3	1											
1,180	1,200	37	12	9	7	4	2											
1,200	1,220	38	13	10	7	5	2											
1,220	1,240	39	14	11	8	6	3	1										
1,240	1,260	40	15	12	9	7	4	2										
1,260	1,280	41	16	13	10	7	5	2										
1,280	1,300	42	17	14	11	8	6	3	1									
1,300	1,320	43	18	15	12	9	6	4	1									
1,320	1,340	44	19	16	13	10	7	5	2									
1,340	1,360	45	20	17	14	11	8	6	3	1								
1,360	1,380	46	21	18	15	12	9	6	4	1								
1,380	1,400	47	22	19	16	13	10	7	5	2								
1,400	1,420	48	23	20	17	14	11	8	5	3								
1,420	1,440	49	24	21	18	15	12	9	6	4	1							
1,440	1,460	50	25	22	19	16	13	10	7	5	2							
1,460	1,480	51	26	23	20	17	14	11	8	5	3							
1,480	1,500	52	27	24	21	18	15	12	9	6	4	1						
1,500	1,520	53	28	25	22	19	16	13	10	7	4	2						
1,520	1,540	54	29	26	23	20	17	14	11	8	5	3						
1,540	1,560	55	30	27	24	21	18	15	12	9	6	4						
1,560	1,580	56	31	28	25	22	19	16	13	10	7	4						
1,580	1,600	57	32	29	26	23	20	17	14	11	8	5						
1,600	1,620	58	33	30	27	24	21	18	15	12	8	6						
1,620	1,640	59	34	31	28	25	22	19	16	13	9	7						
1,640	1,660	60	35	32	29	26	23	20	17	14	10	8						
1,660	1,680	61	36	33	30	27	24	21	18	15	11	8						
1,680	1,700	62	37	34	31	28	25	22	19	16	12	9						
1,700	1,720	63	38	35	32	29	26	23	20	17	13	10						
1,720	1,740	64	39	36	33	30	27	24	21	18	14	11						
1,740	1,760	65	40	37	34	31	28	25	22	19	15	12						
1,760	1,780	66	41	38	35	32	29	26	23	20	16	13						
1,780	1,800	67	42	39	36	33	30	27	24	21	17	14						
1,800	1,820	68	43	40	37	34	31	28	25	22	18	15						
1,820	1,840	69	44	41	38	35	32	29	26	23	19	16						
1,840	1,860	70	45	42	39	36	33	30	27	24	20	17						
1,860	1,880	71	46	43	40	37	34	31	28	25	21	18						
1,880	1,900	72	47	44	41	38	35	32	29	26	22	19						
1,900	1,920	73	48	45	42	39	36	33	30	27	23	20						
1,920	1,940	74	49	46	43	40	37	34	31	28	24	21						
1,940	1,960	75	50	47	44	41	38	35	32	29	25	22						
1,960	1,980	76	51	48	45	42	39	36	33	30	26	23						
1,980	2,000	77	52	49	46	43	40	37	34	31	27	24						



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:																	
240	260																
260	280																
280	300																
300	320																
320	340																
340	360																
360	380																
380	400																
400	420																
420	440	1															
440	460	2	1														
460	480	3	2	1													
480	500	4	3	2	1												
500	520	4	4	3	2	1											
520	540	5	4	4	3	2	1										
540	560	6	5	4	4	3	2	1									
560	580	7	6	5	4	3	3	2	1								
580	600	8	7	6	5	4	3	3	2	1							
600	620	8	8	7	6	5	4	3	3	2	1						
620	640	9	8	8	7	6	5	4	3	3	2	1					
640	660	10	9	8	8	7	6	5	4	3	3	2	1				
660	680	11	10	9	8	7	7	6	5	4	3	2	2	1			
680	700	12	11	10	9	8	7	7	6	5	4	3	2	2	1		
700	720	13	12	11	10	9	8	7	7	6	5	4	3	2	2	1	
720	740	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2	1
740	760	15	14	13	12	11	10	9	8	7	7	6	5	4	3	2	2
760	780	16	15	14	13	12	11	10	9	8	7	6	6	5	4	3	2
780	800	17	16	15	14	13	12	11	10	9	8	7	6	6	5	4	3
800	820	18	17	16	15	14	13	12	11	10	9	8	7	6	6	5	4
820	840	19	18	17	16	15	14	13	12	11	10	9	8	7	6	6	5
840	860	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
860	880	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
880	900	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7
900	920	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8
920	940	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9
940	960	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
960	980	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
980	1,000	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,000	1,020	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,020	1,040	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,040	1,060	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,060	1,080	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,080	1,100	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,100	1,120	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,120	1,140	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,140	1,160	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,160	1,180	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,180	1,200	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,200	1,220	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,220	1,240	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,240	1,260	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,260	1,280	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,280	1,300	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,300	1,320	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,320	1,340	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,340	1,360	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,360	1,380	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,380	1,400	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,400	1,420	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,420	1,440	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,440	1,460	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,460	1,480	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,480	1,500	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,500	1,520	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,520	1,540	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,540	1,560	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,560	1,580	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,580	1,600	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,600	1,620	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,620	1,640	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,640	1,660	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,660	1,680	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,680	1,700	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,700	1,720	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,720	1,740	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
1,740	1,760	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
1,760	1,780	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
1,780	1,800	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
1,800	1,820	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
1,820	1,840	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
1,840	1,860	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
1,860	1,880	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
1,880	1,900	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
1,900	1,920	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58

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:																	
600	620																
620	640																
640	660																
660	680																
680	700																
700	720																
720	740																
740	760																
760	780	1															
780	800	1															
800	820	2	1														
820	840	3	2	1													
840	860	4	3	2	1												
860	880	5	4	3	2	1											
880	900	5	5	4	3	2	1										
900	920	6	5	5	4	3	2	1									
920	940	7	6	5	5	4	3	2	1								
940	960	8	7	6	5	5	4	3	2	1							
960	980	9	8	7	6	5	4	4	3	2	1						
980	1,000	10	9	8	7	6	5	4	4	3	2	1					
1,000	1,020	11	10	9	8	7	6	5	4	4	3	2	1				
1,020	1,040	12	11	10	9	8	7	6	5	4	4	3	2	1			
1,040	1,060	13	12	11	10	9	8	7	6	5	4	4	3	2	1		
1,060	1,080	14	13	12	11	10	9	8	7	6	5	4	3	3	2	1	
1,080	1,100	15	14	13	12	11	10	8	8	7	6	5	4	3	3	2	1
1,100	1,120	16	15	14	13	12	11	9	8	8	7	6	5	4	3	3	2
1,120	1,140	17	16	15	14	13	12	10	9	8	8	7	6	5	4	3	3
1,140	1,160	18	17	16	15	14	13	11	10	9	8	7	6	5	4	3	3
1,160	1,180	19	18	17	16	15	14	12	11	10	9	8	7	7	6	5	4
1,180	1,200	20	19	18	17	16	15	13	12	11	10	9	8	7	7	6	5
1,200	1,220	21	20	19	18	17	16	14	13	12	11	10	9	8	7	7	6
1,220	1,240	22	21	20	19	18	17	15	14	13	12	11	10	9	8	7	6
1,240	1,260	23	22	21	20	19	18	16	15	14	13	12	11	10	9	8	7
1,260	1,280	24	23	22	21	20	19	17	16	15	14	13	12	11	10	9	8
1,280	1,300	25	24	23	22	21	20	18	17	16	15	14	13	12	11	10	9
1,300	1,320	26	25	24	23	22	21	19	18	17	16	15	14	13	12	11	10
1,320	1,340	27	26	25	24	23	22	20	19	18	17	16	15	14	13	12	11
1,340	1,360	28	27	26	25	24	23	21	20	19	18	17	16	15	14	13	12
1,360	1,380	29	28	27	26	25	24	22	21	20	19	18	17	16	15	14	13
1,380	1,400	30	29	28	27	26	25	23	22	21	20	19	18	17	16	15	14
1,400	1,420	31	30	29	28	27	26	24	23	22	21	20	19	18	17	16	15
1,420	1,440	32	31	30	29	28	27	25	24	23	22	21	20	19	18	17	16
1,440	1,460	33	32	31	30	29	28	26	25	24	23	22	21	20	19	18	17
1,460	1,480	34	33	32	31	30	29	27	26	25	24	23	22	21	20	19	18
1,480	1,500	35	34	33	32	31	30	28	27	26	25	24	23	22	21	20	19
1,500	1,520	36	35	34	33	32	31	29	28	27	26	25	24	23	22	21	20
1,520	1,540	37	36	35	34	33	32	30	29	28	27	26	25	24	23	22	21
1,540	1,560	38	37	36	35	34	33	31	30	29	28	27	26	25	24	23	22
1,560	1,580	39	38	37	36	35	34	32	31	30	29	28	27	26	25	24	23
1,580	1,600	40	39	38	37	36	35	33	32	31	30	29	28	27	26	25	24
1,600	1,620	41	40	39	38	37	36	34	33	32	31	30	29	28	27	26	25
1,620	1,640	42	41	40	39	38	37	35	34	33	32	31	30	29	28	27	26
1,640	1,660	43	42	41	40	39	38	36	35	34	33	32	31	30	29	28	27
1,660	1,680	44	43	42	41	40	39	37	36	35	34	33	32	31	30	29	28
1,680	1,700	45	44	43	42	41	40	38	37	36	35	34	33	32	31	30	29
1,700	1,720	46	45	44	43	42	41	39	38	37	36	35	34	33	32	31	30
1,720	1,740	47	46	45	44	43	42	40	39	38	37	36	35	34	33	32	31
1,740	1,760	48	47	46	45	44	43	41	40	39	38	37	36	35	34	33	32
1,760	1,780	49	48	47	46	45	44	42	41	40	39	38	37	36	35	34	33
1,780	1,800	50	49	48	47	46	45	43	42	41	40	39	38	37	36	35	34
1,800	1,820	51	50	49	48	47	46	44	43	42	41	40	39	38	37	36	35
1,820	1,840	52	51	50	49	48	47	45	44	43	42	41	40	39	38	37	36
1,840	1,860	53	52	51	50	49	48	46	45	44	43	42	41	40	39	38	37
1,860	1,880	54	53	52	51	50	49	47	46	45	44	43	42	41	40	39	38
1,880	1,900	55	54	53	52	51	50	48	47	46	45	44	43	42	41	40	39
1,900	1,920	56	55	54	53	52	51	49	48	47	46	45	44	43	42	41	40
1,920	1,940	57	56	55	54	53	52	50	49	48	47	46	45	44	43	42	41
1,940	1,960	58	57	56	55	54	53	51	50	49	48	47	46	45	44	43	42
1,960	1,980	59	58	57	56	55	54	52	51	50	49	48	47	46	45	44	43
1,980	2,000	60	59	58	57	56	55	53	52	51	50	49	48	47	46	45	44
2,000	2,020	61	60	59	58	57	56	54	53	52	51	50	49	48	47	46	45
2,020	2,040	62	61	60	59	58	57	55	54	53	52	51	50	49	48	47	46
2,040	2,060	63	62	61	60	59	58	56	55	54	53	52	51	50	49	48	47
2,060	2,080	64	63	62	61	60	59	57	56	55	54	53	52	51	50	49	48
2,080	2,100	65	64	63	62	61	60	58	57	56	55	54	53	52	51	50	49
2,100	2,120	66	65	64	63	62	61	59	58	57	56	55	54	53	52	51	50
2,120	2,140	67	66	65	64	63	62	60	59	58	57	56	55	54	53	52	51
2,140	2,160	68	67	66	65	64	63	61	60	59	58	57	56	55	54	53	52
2,160	2,180	69	68	67	66	65	64	62	61	60	59	58	57	56	55	54	53
2,180	2,200	70	69	68	67	66	65	63	62	61	60	59	58	57	56	55	54
2,200	2,220	71	70	69	68	67	66	64	63	62	61	60	59	58	57	56	55
2,220	2,240	72	71	70	69	68	67	65	64	63	62	61	60	59	58	57	56
2,240	2,260	73	72	71	70	69	68	66	65	64	63	62	61	60	59	58	57

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:																	
960	980																
980	1,000																
1,000	1,020																
1,020	1,040																
1,040	1,060																
1,060	1,080																
1,080	1,100																
1,100	1,120																
1,120	1,140	1															
1,140	1,160	2															
1,160	1,180	2	2	1													
1,180	1,200	3	2	2	1												
1,200	1,220	4	3	2	2	1											
1,220	1,240	5	4	3	2	2	1										
1,240	1,260	6	5	4	3	2	2	1									
1,260	1,280	6	6	5	4	3	2	1	1								
1,280	1,300	7	6	6	5	4	3	2	1	1							
1,300	1,320	8	7	6	6	5	4	3	2	1	1						
1,320	1,340	9	8	7	6	6	5	4	3	2	1	1					
1,340	1,360	10	9	8	7	6	6	5	4	3	2	1	1				
1,360	1,380	11	10	9	8	7	6	5	5	4	3	2	1	1			
1,380	1,400	12	11	10	9	8	7	6	5	5	4	3	2	1	1		
1,400	1,420	13	12	11	10	9	8	7	6	5	5	4	3	2	1	1	
1,420	1,440	14	13	12	11	10	9	8	7	6	5	5	4	3	2	1	1
1,440	1,460	15	14	13	12	11	10	9	8	7	6	5	5	4	3	2	1
1,460	1,480	16	15	14	13	12	11	10	9	8	7	6	5	4	4	3	2
1,480	1,500	17	16	15	14	13	12	11	10	9	8	7	6	5	4	4	3
1,500	1,520	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	4
1,520	1,540	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4
1,540	1,560	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5
1,560	1,580	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6
1,580	1,600	22	21	20	19	18	17	16	15	14	13	12	11	10	8	8	7
1,600	1,620	23	22	21	20	19	18	17	16	15	14	13	12	11	9	8	7
1,620	1,640	24	23	22	21	20	19	18	17	16	15	14	13	12	10	9	8
1,640	1,660	25	24	23	22	21	20	19	18	17	16	15	14	13	11	10	9
1,660	1,680	26	25	24	23	22	21	20	19	18	17	16	15	14	12	11	10
1,680	1,700	27	26	25	24	23	22	21	20	19	18	17	16	15	13	12	11
1,700	1,720	28	27	26	25	24	23	22	21	20	19	18	17	16	14	13	12
1,720	1,740	29	28	27	26	25	24	23	22	21	20	19	18	17	15	14	13
1,740	1,760	30	29	28	27	26	25	24	23	22	21	20	19	18	16	15	14
1,760	1,780	31	30	29	28	27	26	25	24	23	22	21	20	19	17	16	15
1,780	1,800	32	31	30	29	28	27	26	25	24	23	22	21	20	18	17	16
1,800	1,820	33	32	31	30	29	28	27	26	25	24	23	22	21	19	18	17
1,820	1,840	34	33	32	31	30	29	28	27	26	25	24	23	22	20	19	18
1,840	1,860	35	34	33	32	31	30	29	28	27	26	25	24	23	21	20	19
1,860	1,880	36	35	34	33	32	31	30	29	28	27	26	25	24	22	21	20
1,880	1,900	37	36	35	34	33	32	31	30	29	28	27	26	25	23	22	21
1,900	1,920	38	37	36	35	34	33	32	31	30	29	28	27	26	24	23	22
1,920	1,940	39	38	37	36	35	34	33	32	31	30	29	28	27	25	24	23
1,940	1,960	40	39	38	37	36	35	34	33	32	31	30	29	28	26	25	24
1,960	1,980	41	40	39	38	37	36	35	34	33	32	31	30	29	27	26	25
1,980	2,000	42	41	40	39	38	37	36	35	34	33	32	31	30	28	27	26
2,000	2,020	43	42	41	40	39	38	37	36	35	34	33	32	31	29	28	27
2,020	2,040	44	43	42	41	40	39	38	37	36	35	34	33	32	30	29	28
2,040	2,060	45	44	43	42	41	40	39	38	37	36	35	34	33	31	30	29
2,060	2,080	46	45	44	43	42	41	40	39	38	37	36	35	34	32	31	30
2,080	2,100	47	46	45	44	43	42	41	40	39	38	37	36	35	33	32	31
2,100	2,120	48	47	46	45	44	43	42	41	40	39	38	37	36	34	33	32
2,120	2,140	49	48	47	46	45	44	43	42	41	40	39	38	37	35	34	33
2,140	2,160	50	49	48	47	46	45	44	43	42	41	40	39	38	36	35	34
2,160	2,180	51	50	49	48	47	46	45	44	43	42	41	40	39	37	36	35
2,180	2,200	52	51	50	49	48	47	46	45	44	43	42	41	40	38	37	36
2,200	2,220	53	52	51	50	49	48	47	46	45	44	43	42	41	39	38	37
2,220	2,240	54	53	52	51	50	49	48	47	46	45	44	43	42	40	39	38
2,240	2,260	55	54	53	52	51	50	49	48	47	46	45	44	43	41	40	39
2,260	2,280	56	55	54	53	52	51	50	49	48	47	46	45	44	42	41	40
2,280	2,300	57	56	55	54	53	52	51	50	49	48	47	46	45	43	42	41
2,300	2,320	58	57	56	55	54	53	52	51	50	49	48	47	46	44	43	42
2,320	2,340	59	58	57	56	55	54	53	52	51	50	49	48	47	45	44	43
2,340	2,360	60	59	58	57	56	55	54	53	52	51	50	49	48	46	45	44
2,360	2,380	61	60	59	58	57	56	55	54	53	52	51	50	49	47	46	45
2,380	2,400	62	61	60	59	58	57	56	55	54	53	52	51	50	48	47	46
2,400	2,420	63	62	61	60	59	58	57	56	55	54	53	52	51	49	48	47
2,420	2,440	64	63	62	61	60	59	58	57	56	55	54	53	52	50	49	48
2,440	2,460	65	64	63	62	61	60	59	58	57	56	55	54	53	51	50	49
2,460	2,480	66	65	64	63	62	61	60	59	58	57	56	55	54	52	51	50
2,480	2,500	67	66	65	64	63	62	61	60	59	58	57	56	55	53	52	51
2,500	2,520	68	67	66	65	64	63	62	61	60	59	58	57	56	54	53	52
2,520	2,540	69	68	67	66	65	64	63	62	61	60	59	58	57	55	54	53
2,540	2,560	70	69	68	67	66	65	64	63	62	61	60	59	58	56	55	54
2,560	2,580	71	70	69	68	67	66	65	64	63	62	61	60	59	57	56	55
2,580	2,600	72	71	70	69	68	67	66	65	64	63	62	61	60	58	57	56
2,600	2,620	73	72	71	70	69	68	67	66	65	64	63	62	61	59	58	57

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:															
280 320															
320 360															
360 400															
400 440															
440 480															
480 520															
520 560															
560 600															
600 640	1														
640 680	2														
680 720	4														
720 760	5														
760 800	7														
800 840	8														
840 880	10														
880 920	12														
920 960	13														
960 1,000	15														
1,000 1,040	16														
1,040 1,080	18														
1,080 1,120	20														
1,120 1,160	22	1													
1,160 1,200	24	3													
1,200 1,240	26	4													
1,240 1,280	28	6	1												
1,280 1,320	30	8	3												
1,320 1,360	32	9	4												
1,360 1,400	34	11	6	1											
1,400 1,440	36	12	7	2											
1,440 1,480	38	14	9	4											
1,480 1,520	40	16	11	6	1										
1,520 1,560	42	17	12	7	2										
1,560 1,600	44	19	14	9	4										
1,600 1,640	46	21	15	10	5	1									
1,640 1,680	48	23	17	12	7	2									
1,680 1,720	50	25	19	14	9	4									
1,720 1,760	52	27	21	15	10	5	1								
1,760 1,800	54	29	23	17	12	7	2								
1,800 1,840	56	31	25	19	13	8	3								
1,840 1,880	58	33	27	21	15	10	5	1							
1,880 1,920	60	35	29	23	17	12	7	2							
1,920 1,960	62	37	31	25	19	13	8	3							
1,960 2,000	64	39	33	27	21	15	10	5							
2,000 2,040	66	41	35	29	23	16	11	6	1						
2,040 2,080	68	43	37	31	25	18	13	8	3						
2,080 2,120	70	45	39	33	27	20	15	10	5						
2,120 2,160	72	47	41	35	29	22	16	11	6	1					
2,160 2,200	74	49	43	37	31	24	18	13	8	3					
2,200 2,240	76	51	45	39	33	26	20	14	9	4					
2,240 2,280	78	53	47	41	35	28	22	16	11	6					
2,280 2,320	80	55	49	43	37	30	24	18	13	8					
2,320 2,360	82	57	51	45	39	32	26	20	14	9					
2,360 2,400	84	59	53	47	41	34	28	22	16	11					
2,400 2,440	86	61	55	49	43	36	30	24	18	12					
2,440 2,480	88	63	57	51	45	38	32	26	20	14					
2,480 2,520	90	65	59	53	47	40	34	28	22	16					
2,520 2,560	92	67	61	55	49	42	36	30	24	17					
2,560 2,600	94	69	63	57	51	44	38	32	26	19					
2,600 2,640	96	71	65	59	53	46	40	34	28	21					
2,640 2,680	98	73	67	61	55	48	42	36	30	23					
2,680 2,720	100	75	69	63	57	50	44	38	32	25					
2,720 2,760	102	77	71	65	59	52	46	40	34	27					
2,760 2,800	104	79	73	67	61	54	48	42	36	29					
2,800 2,840	106	81	75	69	63	56	50	44	38	31					
2,840 2,880	108	83	77	71	65	58	52	46	40	33					
2,880 2,920	110	85	79	73	67	60	54	48	42	35					
2,920 2,960	112	87	81	75	69	62	56	50	44	37					
2,960 3,000	114	89	83	77	71	64	58	52	46	39					
3,000 3,040	116	91	85	79	73	66	60	54	48	41					
3,040 3,080	118	93	87	81	75	68	62	56	50	43					
3,080 3,120	120	95	89	83	77	70	64	58	52	45					
3,120 3,160	122	97	91	85	79	72	66	60	54	47					
3,160 3,200	124	99	93	87	81	74	68	62	56	49					
3,200 3,240	126	101	95	89	83	76	70	64	58	51					
3,240 3,280	128	103	97	91	85	78	72	66	60	53					
3,280 3,320	130	105	99	93	87	80	74	68	62	55					
3,320 3,360	132	107	101	95	89	82	76	70	64	57					
3,360 3,400	134	109	103	97	91	84	78	72	66	59					
3,400 3,440	136	111	105	99	93	86	80	74	68	61					
3,440 3,480	138	113	107	101	95	88	82	76	70	63					
3,480 3,520	140	115	109	103	97	90	84	78	72	65					
3,520 3,560	142	117	111	105	99	92	86	80	74	67					
3,560 3,600	144	119	113	107	101	94	88	82	76	69					
3,600 3,640	146	121	115	109	103	96	90	84	78	71					
3,640 3,680	148	123	117	111	105	98	92	86	80	73					
3,680 3,720	150	125	119	113	107	100	94	88	82	75					
3,720 3,760	152	127	121	115	109	102	96	90	84	77					
3,760 3,800	154	129	123	117	111	104	98	92	86	79					

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:																				
360	400																			
400	440																			
440	480																			
480	520																			
520	560																			
560	600																			
600	640																			
640	680																			
680	720	1																		
720	760	2																		
760	800	3																		
800	840	5																		
840	880	6																		
880	920	8																		
920	960	10																		
960	1,000	11																		
1,000	1,040	13																		
1,040	1,080	14																		
1,080	1,120	16																		
1,120	1,160	18																		
1,160	1,200	20																		
1,200	1,240	22																		
1,240	1,280	24																		
1,280	1,320	26																		
1,320	1,360	28																		
1,360	1,400	30																		
1,400	1,440	32																		
1,440	1,480	34																		
1,480	1,520	36	1																	
1,520	1,560	38	2																	
1,560	1,600	40	4																	
1,600	1,640	42	5	1																
1,640	1,680	44	7	2																
1,680	1,720	46	8	3																
1,720	1,760	48	10	5	1															
1,760	1,800	50	12	7	2															
1,800	1,840	52	13	8	3															
1,840	1,880	54	15	10	5															
1,880	1,920	56	16	11	6	1														
1,920	1,960	58	18	13	8	3														
1,960	2,000	60	20	15	10	5														
2,000	2,040	62	22	16	11	6	1													
2,040	2,080	64	24	18	13	8	3													
2,080	2,120	66	26	20	14	9	4													
2,120	2,160	68	28	22	16	11	6	1												
2,160	2,200	70	30	24	18	13	8	3												
2,200	2,240	72	32	26	20	14	9	4												
2,240	2,280	74	34	28	22	16	11	6	1											
2,280	2,320	76	36	30	24	18	12	7	2											
2,320	2,360	78	38	32	26	20	14	9	4											
2,360	2,400	80	40	34	28	22	16	11	6	1										
2,400	2,440	82	42	36	30	24	17	12	7	2										
2,440	2,480	84	44	38	32	26	19	14	9	4										
2,480	2,520	86	46	40	34	28	21	15	10	5	1									
2,520	2,560	88	48	42	36	30	23	17	12	7	2									
2,560	2,600	90	50	44	38	32	25	19	14	9	4									
2,600	2,640	92	52	46	40	34	27	21	15	10	5	1								
2,640	2,680	94	54	48	42	36	29	23	17	12	7	2								
2,680	2,720	96	56	50	44	38	31	25	19	13	8	3								
2,720	2,760	98	58	52	46	40	33	27	21	15	10	5								
2,760	2,800	100	60	54	48	42	35	29	23	17	12	7								
2,800	2,840	102	62	56	50	44	37	31	25	19	13	8								
2,840	2,880	104	64	58	52	46	39	33	27	21	15	10								
2,880	2,920	106	66	60	54	48	41	35	29	23	16	11								
2,920	2,960	108	68	62	56	50	43	37	31	25	18	13								
2,960	3,000	110	70	64	58	52	45	39	33	27	20	15								
3,000	3,040	112	72	66	60	54	47	41	35	29	22	16								
3,040	3,080	114	74	68	62	56	49	43	37	31	24	18								
3,080	3,120	116	76	70	64	58	51	45	39	33	26	20								
3,120	3,160	118	78	72	66	60	53	47	41	35	28	22								
3,160	3,200	120	80	74	68	62	55	49	43	37	30	24								
3,200	3,240	122	82	76	70	64	57	51	45	39	32	26								
3,240	3,280	124	84	78	72	66	59	53	47	41	34	28								
3,280	3,320	126	86	80	74	68	61	55	49	43	36	30								
3,320	3,360	128	88	82	76	70	63	57	51	45	38	32								
3,360	3,400	130	90	84	78	72	65	59	53	47	40	34								
3,400	3,440	132	92	86	80	74	67	61	55	49	42	36								
3,440	3,480	134	94	88	82	76	69	63	57	51	44	38								
3,480	3,520	136	96	90	84	78	71	65	59	53	46	40								
3,520	3,560	138	98	92	86	80	73	67	61	55	48	42								
3,560	3,600	140	100	94	88	82	75	69	63	57	50	44								
3,600	3,640	142	102	96	90	84	77	71	65	59	52	46								
3,640	3,680	144	104	98	92	86	79	73	67	61	54	48								
3,680	3,720	146	106	100	94	88	81	75	69	63	56	50								
3,720	3,760	148	108	102	96	90	83	77	71	65	58	52								
3,760	3,800	150	110	104	98	92	85	79	73	67	60	54								
3,800	3,840	152	112	106	100	94	87	81	75	69	62	56								
3,840	3,880	154	114	108	102	96	89	83	77	71	64	58								

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:																					
480	520																				
520	560																				
560	600																				
600	640																				
640	680																				
680	720																				
720	760																				
760	800																				
800	840	1																			
840	880	2																			
880	920	4																			
920	960	6																			
960	1,000	7																			
1,000	1,040	9																			
1,040	1,080	10																			
1,080	1,120	12																			
1,120	1,160	14																			
1,160	1,200	15																			
1,200	1,240	17																			
1,240	1,280	19																			
1,280	1,320	21																			
1,320	1,360	23																			
1,360	1,400	25																			
1,400	1,440	27																			
1,440	1,480	29																			
1,480	1,520	31																			
1,520	1,560	33																			
1,560	1,600	35																			
1,600	1,640	37																			
1,640	1,680	39																			
1,680	1,720	41																			
1,720	1,760	43																			
1,760	1,800	45																			
1,800	1,840	47	1																		
1,840	1,880	48	2																		
1,880	1,920	51	4																		
1,920	1,960	53	6	1																	
1,960	2,000	55	7	2																	
2,000	2,040	57	9	4																	
2,040	2,080	59	10	5	1																
2,080	2,120	61	12	7	2																
2,120	2,160	63	14	9	4																
2,160	2,200	65	15	10	5	1															
2,200	2,240	67	17	12	7	2															
2,240	2,280	68	19	13	8	3															
2,280	2,320	71	21	15	10	5	1														
2,320	2,360	73	23	17	12	7	2														
2,360	2,400	75	25	19	13	8	3														
2,400	2,440	77	27	21	15	10	5														
2,440	2,480	79	29	23	16	11	6	1													
2,480	2,520	81	31	24	18	13	8	3													
2,520	2,560	83	33	27	20	15	10	5													
2,560	2,600	85	35	29	22	16	11	6	1												
2,600	2,640	87	37	31	24	18	13	8	3												
2,640	2,680	89	39	33	26	20	14	9	4												
2,680	2,720	91	41	35	28	22	16	11	6	1											
2,720	2,760	93	43	37	30	24	18	13	8	3											
2,760	2,800	95	45	39	32	26	20	14	9	4											
2,800	2,840	97	47	41	34	28	22	16	11	6	1										
2,840	2,880	99	49	43	36	30	24	18	12	7	2										
2,880	2,920	101	51	45	38	32	26	20	14	9	4										
2,920	2,960	103	53	47	40	34	28	22	16	11	6	1									
2,960	3,000	105	55	49	42	36	30	24	17	12	7	2									
3,000	3,040	107	57	51	44	38	32	26	19	14	9	4									
3,040	3,080	109	59	53	46	40	34	28	21	15	10	5									
3,080	3,120	111	61	55	48	42	36	30	23	17	12	7									
3,120	3,160	113	63	57	50	44	38	32	25	19	14	9									
3,160	3,200	115	65	59	52	46	40	34	27	21	15	10									
3,200	3,240	117	67	61	54	48	42	36	29	23	17	12									
3,240	3,280	119	69	63	56	50	44	38	31	25	19	13									
3,280	3,320	121	71	65	58	52	46	40	33	27	21	15									
3,320	3,360	123	73	67	60	54	48	42	35	29	23	17									
3,360	3,400	125	75	69	62	56	50	44	37	31	25	19									
3,400	3,440	127	77	71	64	58	52	46	39	33	27	21									
3,440	3,480	129	79	73	66	60	54	48	41	35	29	23									
3,480	3,520	131	81	75	68	62	56	50	43	37	31	25									
3,520	3,560	133	83	77	70	64	58	52	45	39	33	27									
3,560	3,600	135	85	79	72	66	60	54	47	41	35	29									
3,600	3,640	137	87	81	74	68	62	56	49	43	37	31									
3,640	3,680	139	89	83	76	70	64	58	51	45	39	33									
3,680	3,720	141	91	85	78	72	66	60	53	47	41	35									
3,720	3,760	143	93	87	80	74	68	62	55	49	43	37									
3,760	3,800	145	95	89	82	76	70	64	57	51	45	39									
3,800	3,840	147	97	91	84	78	72	66	59	53	47	41									
3,840	3,880	149	99	93	86	80	74	68	61	55	49	43									
3,880	3,920	151	101	95	88	82	76	70	63	57	51	45									
3,920	3,960	153	103	97	90	84	78	72	65	59	53	47									
3,960	4,000	155	105	99	92	86	80	74	67	61	55	49									

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:																	
480	520																
520	560																
560	600																
600	640																
640	680																
680	720																
720	760																
760	800																
800	840	1															
840	880	2	1														
880	920	4	2	1													
920	960	6	4	2	1												
960	1,000	7	6	4	2	1											
1,000	1,040	9	7	5	4	2	1										
1,040	1,080	10	9	7	5	4	2	1									
1,080	1,120	12	10	9	7	5	4	2	1								
1,120	1,160	14	12	10	9	7	5	4	2	1							
1,160	1,200	15	14	12	10	9	7	5	4	2	1						
1,200	1,240	17	15	13	12	10	8	7	5	3	2	1					
1,240	1,280	19	17	15	13	12	10	8	7	5	3	2	1				
1,280	1,320	21	19	17	15	13	12	10	8	7	5	3	2	1			
1,320	1,360	23	21	19	17	15	13	12	10	8	7	5	3	2	1		
1,360	1,400	25	23	21	19	17	15	13	12	10	8	7	5	3	2	1	
1,400	1,440	27	25	23	21	19	16	15	13	11	10	8	6	5	3	2	
1,440	1,480	29	27	25	23	21	18	16	15	13	11	10	8	6	5	3	1
1,480	1,520	31	29	27	25	23	20	18	16	15	13	11	10	8	6	5	3
1,520	1,560	33	31	29	27	25	22	20	18	16	15	13	11	10	8	6	5
1,560	1,600	35	33	31	29	27	24	22	20	18	16	15	13	11	10	8	6
1,600	1,640	37	35	33	31	29	26	24	22	20	18	16	14	13	11	9	8
1,640	1,680	39	37	35	33	31	28	26	24	22	20	18	16	14	13	11	9
1,680	1,720	41	39	37	35	33	30	28	26	24	22	20	18	16	14	13	11
1,720	1,760	43	41	39	37	35	32	30	28	26	24	22	20	18	16	14	13
1,760	1,800	45	43	41	39	37	34	32	30	28	26	24	22	20	18	16	14
1,800	1,840	47	45	43	41	39	36	34	32	30	28	26	24	22	20	18	16
1,840	1,880	49	47	45	43	41	38	36	34	32	30	28	26	24	22	20	18
1,880	1,920	51	49	47	45	43	40	38	36	34	32	30	28	26	24	22	20
1,920	1,960	53	51	49	47	45	42	40	38	36	34	32	30	28	26	24	22
1,960	2,000	55	53	51	49	47	44	42	40	38	36	34	32	30	28	26	24
2,000	2,040	57	55	53	51	49	46	44	42	40	38	36	34	32	30	28	26
2,040	2,080	59	57	55	53	51	48	46	44	42	40	38	36	34	32	30	28
2,080	2,120	61	59	57	55	53	50	48	46	44	42	40	38	36	34	32	30
2,120	2,160	63	61	59	57	55	52	50	48	46	44	42	40	38	36	34	32
2,160	2,200	65	63	61	59	57	54	52	50	48	46	44	42	40	38	36	34
2,200	2,240	67	65	63	61	59	56	54	52	50	48	46	44	42	40	38	36
2,240	2,280	69	67	65	63	61	58	56	54	52	50	48	46	44	42	40	38
2,280	2,320	71	69	67	65	63	60	58	56	54	52	50	48	46	44	42	40
2,320	2,360	73	71	69	67	65	62	60	58	56	54	52	50	48	46	44	42
2,360	2,400	75	73	71	69	67	64	62	60	58	56	54	52	50	48	46	44
2,400	2,440	77	75	73	71	69	66	64	62	60	58	56	54	52	50	48	46
2,440	2,480	79	77	75	73	71	68	66	64	62	60	58	56	54	52	50	48
2,480	2,520	81	79	77	75	73	70	68	66	64	62	60	58	56	54	52	50
2,520	2,560	83	81	79	77	75	72	70	68	66	64	62	60	58	56	54	52
2,560	2,600	85	83	81	79	77	74	72	70	68	66	64	62	60	58	56	54
2,600	2,640	87	85	83	81	79	76	74	72	70	68	66	64	62	60	58	56
2,640	2,680	89	87	85	83	81	78	76	74	72	70	68	66	64	62	60	58
2,680	2,720	91	89	87	85	83	80	78	76	74	72	70	68	66	64	62	60
2,720	2,760	93	91	89	87	85	82	80	78	76	74	72	70	68	66	64	62
2,760	2,800	95	93	91	89	87	84	82	80	78	76	74	72	70	68	66	64
2,800	2,840	97	95	93	91	89	86	84	82	80	78	76	74	72	70	68	66
2,840	2,880	99	97	95	93	91	88	86	84	82	80	78	76	74	72	70	68
2,880	2,920	101	99	97	95	93	90	88	86	84	82	80	78	76	74	72	70
2,920	2,960	103	101	99	97	95	92	90	88	86	84	82	80	78	76	74	72
2,960	3,000	105	103	101	99	97	94	92	90	88	86	84	82	80	78	76	74
3,000	3,040	107	105	103	101	99	96	94	92	90	88	86	84	82	80	78	76
3,040	3,080	109	107	105	103	101	98	96	94	92	90	88	86	84	82	80	78
3,080	3,120	111	109	107	105	103	100	98	96	94	92	90	88	86	84	82	80
3,120	3,160	113	111	109	107	105	102	100	98	96	94	92	90	88	86	84	82
3,160	3,200	115	113	111	109	107	104	102	100	98	96	94	92	90	88	86	84
3,200	3,240	117	115	113	111	109	106	104	102	100	98	96	94	92	90	88	86
3,240	3,280	119	117	115	113	111	108	106	104	102	100	98	96	94	92	90	88
3,280	3,320	121	119	117	115	113	110	108	106	104	102	100	98	96	94	92	90
3,320	3,360	123	121	119	117	115	112	110	108	106	104	102	100	98	96	94	92
3,360	3,400	125	123	121	119	117	114	112	110	108	106	104	102	100	98	96	94
3,400	3,440	127	125	123	121	119	116	114	112	110	108	106	104	102	100	98	96
3,440	3,480	129	127	125	123	121	118	116	114	112	110	108	106	104	102	100	98
3,480	3,520	131	129	127	125	123	120	118	116	114	112	110	108	106	104	102	100
3,520	3,560	133	131	129	127	125	122	120	118	116	114	112	110	108	106	104	102
3,560	3,600	135	133	131	129	127	124	122	120	118	116	114	112	110	108	106	104
3,600	3,640	137	135	133	131	129	126	124	122	120	118	116	114	112	110	108	106
3,640	3,680	139	137	135	133	131	128	126	124	122	120	118	116	114	112	110	108
3,680	3,720	141	139	137	135	133	130	128	126	124	122	120	118	116	114	112	110
3,720	3,760	143	141	139	137	135	132	130	128	126	124	122	120	118	116	114	112
3,760	3,800	145	143	141	139	137	134	132	130	128	126	124	122	120	118	116	114

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:																	
1.200	1.240																
1.240	1.280																
1.280	1.320																
1.320	1.360																
1.360	1.400																
1.400	1.440																
1.440	1.480																
1.480	1.520																
1.520	1.560	1															
1.560	1.600	3	1														
1.600	1.640	4	3	1													
1.640	1.680	6	4	3	1												
1.680	1.720	8	6	4	3	1											
1.720	1.760	9	8	6	4	3	1										
1.760	1.800	11	9	8	6	4	3	1									
1.800	1.840	12	11	9	7	6	4	2	1								
1.840	1.880	14	12	11	9	7	6	4	2	1							
1.880	1.920	16	14	12	11	9	7	6	4	2	1						
1.920	1.960	17	16	14	12	11	9	7	6	4	2	1					
1.960	2.000	19	17	16	14	12	11	9	7	6	4	2	1				
2.000	2.040	21	19	17	15	14	12	10	9	7	5	4	2	1			
2.040	2.080	23	21	19	17	15	14	12	10	9	7	5	4	2	1		
2.080	2.120	25	23	21	19	17	15	14	12	10	9	7	5	4	2	1	
2.120	2.160	27	25	23	21	19	17	15	14	12	10	9	7	5	4	2	1
2.160	2.200	29	27	25	23	21	19	17	15	14	12	10	9	7	5	4	2
2.200	2.240	31	29	27	25	23	21	19	17	15	13	12	10	8	7	5	3
2.240	2.280	33	31	29	27	25	23	21	19	17	15	13	12	10	8	7	5
2.280	2.320	35	33	31	29	27	25	23	21	19	17	15	13	12	10	8	7
2.320	2.360	37	35	33	31	29	27	25	23	21	19	17	15	13	12	10	8
2.360	2.400	39	37	35	33	31	29	27	25	23	21	19	17	15	13	12	10
2.400	2.440	41	39	37	35	33	31	29	27	25	23	21	19	16	15	13	11
2.440	2.480	43	41	39	37	35	33	31	29	27	25	23	21	18	16	15	13
2.480	2.520	45	43	41	39	37	35	33	31	29	27	25	23	20	18	16	15
2.520	2.560	47	45	43	41	39	37	35	33	31	29	27	25	22	20	18	16
2.560	2.600	49	47	45	43	41	39	37	35	33	31	29	27	24	22	20	18
2.600	2.640	51	49	47	45	43	41	39	37	35	33	31	29	26	24	22	20
2.640	2.680	53	51	49	47	45	43	41	39	37	35	33	31	28	26	24	22
2.680	2.720	55	53	51	49	47	45	43	41	39	37	35	33	30	28	26	24
2.720	2.760	57	55	53	51	49	47	45	43	41	39	37	35	32	30	28	26
2.760	2.800	59	57	55	53	51	49	47	45	43	41	39	37	34	32	30	28
2.800	2.840	61	59	57	55	53	51	49	47	45	43	41	39	36	34	32	30
2.840	2.880	63	61	59	57	55	53	51	49	47	45	43	41	38	36	34	32
2.880	2.920	65	63	61	59	57	55	53	51	49	47	45	43	40	38	36	34
2.920	2.960	67	65	63	61	59	57	55	53	51	49	47	45	42	40	38	36
2.960	3.000	69	67	65	63	61	59	57	55	53	51	49	47	44	42	40	38
3.000	3.040	71	69	67	65	63	61	59	57	55	53	51	49	46	44	42	40
3.040	3.080	73	71	69	67	65	63	61	59	57	55	53	51	48	46	44	42
3.080	3.120	75	73	71	69	67	65	63	61	59	57	55	53	50	48	46	44
3.120	3.160	77	75	73	71	69	67	65	63	61	59	57	55	52	50	48	46
3.160	3.200	79	77	75	73	71	69	67	65	63	61	59	57	54	52	50	48
3.200	3.240	81	79	77	75	73	71	69	67	65	63	61	59	56	54	52	50
3.240	3.280	83	81	79	77	75	73	71	69	67	65	63	61	58	56	54	52
3.280	3.320	85	83	81	79	77	75	73	71	69	67	65	63	60	58	56	54
3.320	3.360	87	85	83	81	79	77	75	73	71	69	67	65	62	60	58	56
3.360	3.400	89	87	85	83	81	79	77	75	73	71	69	67	64	62	60	58
3.400	3.440	91	89	87	85	83	81	79	77	75	73	71	69	66	64	62	60
3.440	3.480	93	91	89	87	85	83	81	79	77	75	73	71	68	66	64	62
3.480	3.520	95	93	91	89	87	85	83	81	79	77	75	73	70	68	66	64
3.520	3.560	97	95	93	91	89	87	85	83	81	79	77	75	72	70	68	66
3.560	3.600	99	97	95	93	91	89	87	85	83	81	79	77	74	72	70	68
3.600	3.640	101	99	97	95	93	91	89	87	85	83	81	79	76	74	72	70
3.640	3.680	103	101	99	97	95	93	91	89	87	85	83	81	78	76	74	72
3.680	3.720	105	103	101	99	97	95	93	91	89	87	85	83	80	78	76	74
3.720	3.760	107	105	103	101	99	97	95	93	91	89	87	85	82	80	78	76
3.760	3.800	109	107	105	103	101	99	97	95	93	91	89	87	84	82	80	78
3.800	3.840	111	109	107	105	103	101	99	97	95	93	91	89	86	84	82	80
3.840	3.880	113	111	109	107	105	103	101	99	97	95	93	91	88	86	84	82
3.880	3.920	115	113	111	109	107	105	103	101	99	97	95	93	90	88	86	84
3.920	3.960	117	115	113	111	109	107	105	103	101	99	97	95	92	90	88	86
3.960	4.000	119	117	115	113	111	109	107	105	103	101	99	97	94	92	90	88
4.000	4.040	121	119	117	115	113	111	109	107	105	103	101	99	96	94	92	90
4.040	4.080	123	121	119	117	115	113	111	109	107	105	103	101	98	96	94	92
4.080	4.120	125	123	121	119	117	115	113	111	109	107	105	103	100	98	96	94
4.120	4.160	127	125	123	121	119	117	115	113	111	109	107	105	102	100	98	96
4.160	4.200	129	127	125	123	121	119	117	115	113	111	109	107	104	102	100	98
4.200	4.240	131	129	127	125	123	121	119	117	115	113	111	109	106	104	102	100
4.240	4.280	133	131	129	127	125	123	121	119	117	115	113	111	108	106	104	102
4.280	4.320	135	133	131	129	127	125	123	121	119	117	115	113	110	108	106	104
4.320	4.360	137	135	133	131	129	127	125	123	121	119	117	115	112	110	108	106
4.360	4.400	139	137	135	133	131	129	127	125	123	121	119	117	114	112	110	108
4.400	4.440	141	139	137	135	133	131	129	127	125	123	121	119	116	114	112	110
4.440	4.480	143	141	139	137	135	133	131	129	127	125	123	121	118	116	114	112
4.480	4.520	145	143	141	139	137	135	133	131	129	127	125	123	120	118	116	114



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:																	
1.880	1.920																
1.920	1.960																
1.960	2.000																
2.000	2.040																
2.040	2.080																
2.080	2.120																
2.120	2.160																
2.160	2.200																
2.200	2.240	1															
2.240	2.280	2	1														
2.280	2.320	3	2	1													
2.320	2.360	5	3	2	1												
2.360	2.400	7	5	3	2	1											
2.400	2.440	8	6	5	3	2	1										
2.440	2.480	10	8	6	5	3	2	1									
2.480	2.520	11	10	8	6	5	3	2	1								
2.520	2.560	13	11	10	8	6	5	3	2	1							
2.560	2.600	15	13	11	10	8	6	5	3	2							
2.600	2.640	16	14	13	11	9	8	6	4	3	1						
2.640	2.680	18	16	14	13	11	9	8	6	4	3	1					
2.680	2.720	20	18	16	14	13	11	9	8	6	4	3	1				
2.720	2.760	22	20	18	16	14	13	11	9	8	6	4	3	1			
2.760	2.800	24	22	20	18	16	14	13	11	9	8	6	4	3	1		
2.800	2.840	26	24	22	20	18	16	14	12	11	9	7	6	4	3	1	
2.840	2.880	28	26	24	22	20	18	16	14	12	11	9	7	6	4	3	1
2.880	2.920	30	28	26	24	22	20	18	16	14	12	11	9	7	6	4	3
2.920	2.960	32	30	28	26	24	22	20	17	16	14	12	11	9	7	6	4
2.960	3.000	34	32	30	28	26	24	22	19	17	16	14	12	11	9	7	6
3.000	3.040	36	34	32	30	28	26	24	21	19	17	15	14	12	10	9	7
3.040	3.080	38	36	34	32	30	28	26	23	21	19	17	15	14	12	10	9
3.080	3.120	40	38	36	34	32	30	28	25	23	21	19	17	15	14	12	10
3.120	3.160	42	40	38	36	34	32	30	27	25	23	21	19	17	15	14	12
3.160	3.200	44	42	40	38	36	34	32	29	27	25	23	21	19	17	15	14
3.200	3.240	46	44	42	40	38	36	34	31	29	27	25	23	21	19	17	15
3.240	3.280	48	46	44	42	40	38	36	33	31	29	27	25	23	21	19	17
3.280	3.320	50	48	46	44	42	40	38	35	33	31	29	27	25	23	21	19
3.320	3.360	52	50	48	46	44	42	40	37	35	33	31	29	27	25	23	21
3.360	3.400	54	52	50	48	46	44	42	39	37	35	33	31	29	27	25	23
3.400	3.440	56	54	52	50	48	46	44	41	39	37	35	33	31	29	27	25
3.440	3.480	58	56	54	52	50	48	46	43	41	39	37	35	33	31	29	27
3.480	3.520	60	58	56	54	52	50	48	45	43	41	39	37	35	33	31	29
3.520	3.560	62	60	58	56	54	52	50	47	45	43	41	39	37	35	33	31
3.560	3.600	64	62	60	58	56	54	52	49	47	45	43	41	39	37	35	33
3.600	3.640	66	64	62	60	58	56	54	51	49	47	45	43	41	39	37	35
3.640	3.680	68	66	64	62	60	58	56	53	51	49	47	45	43	41	39	37
3.680	3.720	70	68	66	64	62	60	58	55	53	51	49	47	45	43	41	39
3.720	3.760	72	70	68	66	64	62	60	57	55	53	51	49	47	45	43	41
3.760	3.800	74	72	70	68	66	64	62	59	57	55	53	51	49	47	45	43
3.800	3.840	76	74	72	70	68	66	64	61	59	57	55	53	51	49	47	45
3.840	3.880	78	76	74	72	70	68	66	63	61	59	57	55	53	51	49	47
3.880	3.920	80	78	76	74	72	70	68	65	63	61	59	57	55	53	51	49
3.920	3.960	82	80	78	76	74	72	70	67	65	63	61	59	57	55	53	51
3.960	4.000	84	82	80	78	76	74	72	69	67	65	63	61	59	57	55	53
4.000	4.040	86	84	82	80	78	76	74	71	69	67	65	63	61	59	57	55
4.040	4.080	88	86	84	82	80	78	76	73	71	69	67	65	63	61	59	57
4.080	4.120	90	88	86	84	82	80	78	75	73	71	69	67	65	63	61	59
4.120	4.160	92	90	88	86	84	82	80	77	75	73	71	69	67	65	63	61
4.160	4.200	94	92	90	88	86	84	82	79	77	75	73	71	69	67	65	63
4.200	4.240	96	94	92	90	88	86	84	81	79	77	75	73	71	69	67	65
4.240	4.280	98	96	94	92	90	88	86	83	81	79	77	75	73	71	69	67
4.280	4.320	100	98	96	94	92	90	88	85	83	81	79	77	75	73	71	69
4.320	4.360	102	100	98	96	94	92	90	87	85	83	81	79	77	75	73	71
4.360	4.400	104	102	100	98	96	94	92	89	87	85	83	81	79	77	75	73
4.400	4.440	106	104	102	100	98	96	94	91	89	87	85	83	81	79	77	75
4.440	4.480	108	106	104	102	100	98	96	93	91	89	87	85	83	81	79	77
4.480	4.520	110	108	106	104	102	100	98	95	93	91	89	87	85	83	81	79
4.520	4.560	112	110	108	106	104	102	100	97	95	93	91	89	87	85	83	81
4.560	4.600	114	112	110	108	106	104	102	99	97	95	93	91	89	87	85	83
4.600	4.640	116	114	112	110	108	106	104	101	99	97	95	93	91	89	87	85
4.640	4.680	118	116	114	112	110	108	106	103	101	99	97	95	93	91	89	87
4.680	4.720	120	118	116	114	112	110	108	105	103	101	99	97	95	93	91	89
4.720	4.760	122	120	118	116	114	112	110	107	105	103	101	99	97	95	93	91
4.760	4.800	124	122	120	118	116	114	112	109	107	105	103	101	99	97	95	93
4.800	4.840	126	124	122	120	118	116	114	111	109	107	105	103	101	99	97	95
4.840	4.880	128	126	124	122	120	118	116	113	111	109	107	105	103	101	99	97
4.880	4.920	130	128	126	124	122	120	118	115	113	111	109	107	105	103	101	99
4.920	4.960	132	130	128	126	124	122	120	117	115	113	111	109	107	105	103	101
4.960	5.000	134	132	130	128	126	124	122	119	117	115	113	111	109	107	105	103
5.000	5.040	136	134	132	130	128	126	124	121	119	117	115	113	111	109	107	105
5.040	5.080	138	136	134	132	130	128	126	123	121	119	117	115	113	111	109	107
5.080	5.120	140	138	136	134	132	130	128	125	123	121	119	117	115	113	111	109
5.120	5.160	142	140	138	136	134	132	130	127	125	123	121	119	117	115	113	111
5.160	5.200	144	142	140	138	136	134	132	129	127	125	123	121	119	117	115	113
5.200	5.240	146	144	142	140	138	136	134	131	129	127	125	123	121	119	117	115

# MISSISSIPPI

## WITHHOLDING TAX CALENDAR

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

<b>New Employee</b>	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.
<b>January 15th</b>	Monthly Taxpayers – File employer's return and remittance for December. Quarterly Taxpayers – File employer's return and remittance for 4 <sup>th</sup> quarter (October, November, and December).
<b>January 31st</b>	Furnish Wage and Tax Statements to employees showing total wages paid and the amount of Mississippi income tax withheld during calendar year. <b>Both paper and electronic W2s and the Annual Information Returns, Form 89-140, are due to be filed with the State.</b>
<b>February 15th</b>	Monthly Taxpayers – File employer's return and remittance for January.
<b>February 28th</b>	Both paper and electronic 1099s and the Annual Information Returns, Form 89-140, are due to be filed with the State.
<b>March 15th</b>	Monthly Taxpayers – File employer's return and remittance for February.
<b>April 15th</b>	Monthly Taxpayers – File employer's return and remittance for March. Quarterly Taxpayers – File employer's return and remittance for 1 <sup>st</sup> quarter (January, February, and March).
<b>May 15th</b>	Monthly Taxpayers – File employer's return and remittance for April.
<b>June 15th</b>	Monthly Taxpayers – File employer's return and remittance for May.
<b>July 15th</b>	Monthly Taxpayers – File employer's return and remittance for June. Quarterly Taxpayers – File employer's return and remittance for 2 <sup>nd</sup> quarter (April, May, and June).
<b>August 15th</b>	Monthly Taxpayers – File employer's return and remittance for July.
<b>September 15th</b>	Monthly Taxpayers – File employer's return and remittance for August.
<b>October 15th</b>	Monthly Taxpayers – File employer's return and remittance for September. Quarterly Taxpayers – File employer's return and remittance for 3 <sup>rd</sup> quarter (July, August, and September).
<b>November 15th</b>	Monthly Taxpayers – File employer's return and remittance for October.
<b>December 15th</b>	Monthly Taxpayers – File employer's return and remittance for November.