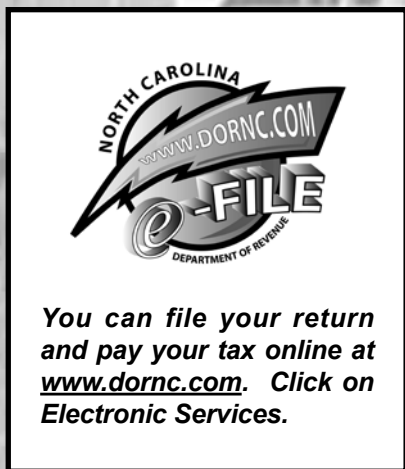


## ***Income Tax Withholding Tables and Instructions for Employers***



### **Includes Forms:**

#### **NC/BR**

Business Registration Application for Income  
Tax Withholding, Sales and Use Tax, and  
Machinery and Equipment Tax

#### **Form NC-4**

Employee's Withholding Allowance  
Certificate

#### **Form NC-4P**

Withholding Certificate for Pension or Annuity  
Payments

Issued by  
North Carolina Department of Revenue  
P.O. Box 25000  
Raleigh, North Carolina 27640-0001

**For Permanent Reference - Enter your North Carolina employer's withholding  
identification number here**

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# Calendar of Employer's Duties

## At The Time a New Employee is Hired .....

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

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

Give each employee who received wages a Wage and Tax Statement, **Form W-2**. Also, give each nonresident who received non-wage compensation for personal services performed in North Carolina a **NC-1099PS**, Personal Services Income Paid to a Nonresident, and each ITIN contractor a **Form NC-1099-ITIN**, Compensation Paid to an ITIN contractor, or Federal **Form 1099-MISC**. Give each recipient of distributions a completed **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

## By December 1 .....

Ask for a new **Form NC-4**, Employee's Withholding Allowance Certificate, from each employee who claimed total exemption from withholding during the year.

## On February 16 .....

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

## On or Before February 28.....

(February 29 if a leap year)

File Annual Withholding Reconciliation (**Form NC-3 or NC-3M**) together with all N.C. Department of Revenue copies (copy 1) of the forms **W-2, W-2G, 1099-MISC, 1099-R, Form 1099-PS, or Form NC-1099-ITIN**.

## Due Dates for:

### Quarterly Filers .....

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

### Monthly Filers .....

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

### Semiweekly Filers .....

See Section 17 for due dates for reporting and paying the tax withheld on a semiweekly basis.

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

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# Instructions and Explanations

## 1. General Information

North Carolina law requires withholding of income tax from:

- (a) Salaries and wages of all North Carolina residents regardless of where earned,
- (b) Wages of nonresidents for services performed in North Carolina,
- (c) Non-wage compensation paid to nonresidents for certain personal services performed in North Carolina,
- (d) Pension payments paid to North Carolina residents if federal withholding is required on the payments,
- (e) Contractors identified by an Individual Taxpayer Identification Number (ITIN) if the contractor performs services in North Carolina for compensation other than wages, and
- (f) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 7 percent.

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

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

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

until the Department of Revenue authorizes a change to a new filing frequency. An employer who in a later tax year is required to deduct and withhold an average which would change the employer to a different filing frequency, should contact the Department to request a change in filing frequency. The employer must continue on the same filing frequency until written authorization to change is received from the Department of Revenue.

Use the preaddressed forms which will be mailed to you after you are registered. If the coupon booklet is misplaced, request a new one from the Department. If a blank form is used, show the name and North Carolina withholding identification number exactly as they appeared on previous reports.

If you go out of business or cease to pay wages permanently, complete the "**Out of Business Notification**" and include it with the final report. You can also let us know that you are out of business by calling **1-877-252-3052 (toll free)** and selecting Business Taxes. Follow the menu instructions under withholding tax to close your withholding account. Within 30 days of the last payment of wages, file the annual reconciliation (**Form NC-3 or Form NC-3M**) with Departmental copies of the wage and tax statements. Provide copies of wage and tax statements to all employees.

At the end of each year, you must prepare W-2 and 1099 statements, furnish copies to the employees for use in filing their income tax returns and send copies to the Department of Revenue along with the annual reconciliation of income tax withheld.

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

## 2. Who are Employers?

An employer is any person or organization for whom an individual performs any service as an employee. The term includes federal, state, and local governmental agencies as well as religious, charitable, educational, and other nonprofit organizations even though they may be

exempt for other tax purposes. **Note:** Compliance with any of the provisions of North Carolina withholding by a nonresident employer will not be deemed to be evidence that the nonresident is doing business in this State.

### 3. Withholding Identification Number

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

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

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

### 4. Who are Employees?

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

### 5. Treatment of Residents and Nonresidents

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

balance due after tax credit.

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

**(c) Employers operating in interstate commerce.** The Amtrack Reauthorization and Improvement Act of 1990 provides that no part of the compensation paid to an employee of an interstate railroad subject to the jurisdiction of the Surface Transportation Board (STB) may be subject to income tax in any state except the state of the employee's residence when such employee performs regular assigned duties in more than one state. The Act also precludes the taxation of compensation paid by an interstate motor carrier subject to the jurisdiction of the STB or to an employee of a private motor carrier performing services in two or more states except by the state of the employee's residence. Therefore, the compensation received by such nonresident employees for services performed in this State is not subject to North Carolina income tax. A nonresident airline employee assigned to flight duty is subject to North Carolina income tax and the withholding of income tax only if more than 50 percent of his total flight time during the year is in North Carolina.

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

**Definitions.** Unless otherwise specified below, the definitions, provisions, and requirements of section 3405 of the Internal Revenue Code with respect to federal withholding on pensions are applicable to State withholding on pensions.

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

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

**Withholding Required.** A pension payer required to withhold federal tax under section 3405 of the Code on a pension payment to a North Carolina resident must also withhold State income tax from the pension payment. If a payee has provided a North Carolina address to a pension payer, the payee is presumed to be a North Carolina resident and the payer is required to withhold State tax

unless the payee elects no withholding. A pension payer that either fails to withhold or to remit tax that is withheld is liable for the tax.

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

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

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

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

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

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

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

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

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

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

Instead of notification that tax will be withheld unless the recipient chooses not to have tax withheld, pension payers may notify recipients whose annual payments are less than \$10,560 that no State tax will be withheld unless the recipient chooses to have State withholding apply. Such notice may be provided when making the first payment.

**Reporting and Paying the Withheld Tax.** A pension payer required to withhold State tax from a pension payment but not already registered with the Department of Revenue for wage withholding must register by completing **Form NC/BR**. The completed form should be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. The

payer will be assigned an account identification number and will receive forms for paying the State tax withheld. The payer will initially be classified as a quarterly filer. The filing frequency may change after the first year depending on the amount of tax withheld.

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

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

**Annual Statements.** Payers must report pension income and State tax withheld on **Federal Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R must be given to the recipient on or before January 31 following the calendar year in which the pension payments were made. The payer must file an annual withholding reconciliation (**Form NC-3**) with the Department of Revenue that reconciles the amounts withheld from each recipient. Payers choosing to report pension withholding with wage withholding must file one annual reconciliation report that includes the two types of withholding. Payers subject to both wage withholding and pension withholding that report the two types of withholding separately must file separate annual reconciliations for each type of withholding. The annual reconciliation for withholding from pensions is due on or before February 28.

## 7. Withholding from Nonresidents for Personal Services Performed in North Carolina

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

**(a) Compensation.** Consideration a payer pays a nonresident individual or nonresident entity for personal services performed in North Carolina.

**(b) Nonresident Contractor.** A nonresident individual who performs, or a nonresident entity that provides for the performance, in North Carolina for compensation other than wages any personal services in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program.

**(c) Nonresident entity.** Any of the following:

- (1) A foreign limited liability company that has not obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57C of the General Statutes.
- (2) A foreign limited partnership or a general partnership formed under the laws of any jurisdiction other than North Carolina, unless the partnership maintains a permanent place of business in North Carolina.
- (3) A foreign corporation that has not obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes.

**(d) Payer.** A person who, in the course of a trade or business, pays a nonresident individual or a nonresident entity compensation for personal services performed in North Carolina.

**(e) Personal services income.** Non-wage compensation.

**(f) Withholding agent.** An employer or a payer.

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

The tax must be withheld from any nonresident individual and from any nonresident entity (C or S corporation, partnership, or limited liability company) receiving personal services income in connection with a performance, an entertainment or athletic event, a speech or the creation of a film, radio, or television program. Tax

is not required to be withheld from a corporation or limited liability company that has obtained a certificate of authority from the Secretary of State or from a partnership that has a permanent place of business in North Carolina.

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

Tax is not required to be withheld from personal services income paid to an individual who is an ordained or licensed member of the clergy or who is a resident of North Carolina. The payer must obtain from any individual from whom the payer does not withhold because the individual is a resident of this State the individual's address and social security number and retain this information in its records.

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

**How and when to pay the tax withheld.** If you pay personal services income to a nonresident contractor and you do not already have a withholding account identification number, you must complete **Form NC/BR**.

If you withhold from both personal services income and wages, you must report the withholding from personal services income with the wage withholding. You must report and pay the tax withheld from nonresident personal services income on a quarterly, monthly, or semiweekly basis depending on the average amount withheld during the month. (See numbers 15, 16 and 17 for determining the basis on which to file.) You may be subject to a change in filing frequency by including the withholding from personal services income with wage withholding.

**Form NC-1099PS and annual reconciliation requirement.** If you withhold tax from a nonresident contractor, you must give the contractor **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, showing the amount of compensation paid and the amount of North

Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099PS if it reflects the amount of North Carolina income tax withheld. Form NC-1099PS must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the personal services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before February 28 following the year in which the compensation was paid. Payers who report only personal services withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from personal services income must file one annual reconciliation report that includes the two types of withholding statements.

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

## 8. Withholding on Contractors Identified by an Individual Taxpayer Identification Number (ITIN)

The following definitions are applicable with respect to withholding on contractors identified by an ITIN:

**(a) Compensation.** Consideration a payer pays to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

**(b) ITIN contractor.** An ITIN holder who performs services in North Carolina for compensation other than wages.

**(c) ITIN holder.** A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN). An ITIN is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number.

**(d) Payer.** A person who, in the course of a trade or business, pays compensation to an ITIN holder who is a

contractor and not an employee for services performed in this North Carolina.

**Withholding requirement.** If, in the course of your trade or business, you pay compensation of more than \$1,500 during the calendar year to an ITIN contractor, you must withhold North Carolina income tax at the rate of 4 percent of the compensation paid to the contractor.

**How and when to pay the tax withheld.** If you pay compensation to an ITIN contractor and you do not already have a withholding account identification number, you must complete **Form NC/BR**. You must report and pay the tax withheld on a quarterly, monthly, or semiweekly basis depending on the average amount withheld during the month. (See numbers 15, 16, and 17 for determining the basis on which to file.) If you withhold from ITIN contractor compensation and wages, you must report the withholding from ITIN contractor compensation with the wage withholding.

**Form NC-1099-ITIN and annual reconciliation requirement.** If you withhold tax from an ITIN contractor, you must give the contractor **Form NC-1099-ITIN**, Compensation Paid to an ITIN Contractor, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099-ITIN if it reflects the amount of North Carolina income tax withheld. Form NC-1099-ITIN must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before February 28 following the year in which the compensation was paid. Payers who report only ITIN compensation withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from ITIN compensation must file one annual reconciliation report that includes the two types of withholding statements.

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

## 9. Payee's Identification Number

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

## 10. Withholding from Wages

The term wages generally has the same meaning as in Section 3401 of the Internal Revenue Code except that it does not include the amount an employer pays an employee for reimbursement of ordinary and necessary business expenses of the employee. North Carolina has no provision requiring backup withholding.

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

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

## 11. Payments Exempt from Withholding

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

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

**Domestic employees.** Employers are not required to withhold State income tax from the wages of domestic employees; however, the employer and employee may enter into a voluntary agreement to withhold from the

employee's wages. Employers may wish to contact the Employment Security Commission regarding any employment insurance liability.

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

The Act prohibits North Carolina from taxing the income earned for services performed in North Carolina by a spouse of a servicemember stationed in North Carolina if (1) the servicemember is present in North Carolina solely in compliance with military orders; (2) the spouse is in North Carolina solely to be with the servicemember; and (3) the spouse is domiciled in the same state as the servicemember. If all three of the conditions are met, an employer is not required to withhold North Carolina tax from wages paid to such military spouses. The Act does not apply to military spouses who are domiciled in North Carolina. Withholding from wages paid to military spouses domiciled in North Carolina is still required.

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

**Severance wages.** The first \$35,000 of severance wages paid to an employee (whether paid in one year or over several years) as a result of the employee's permanent, involuntary termination from employment through no fault of the employee is exempt from withholding. "Stay-on pay" does not qualify as severance wages.

## 12. Payroll Period

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

## 13. Supplemental Wages

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

tax from an employee's regular wages, you can use one of these methods for the supplemental wages:

(a) Withhold a flat 6%, or

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

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

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

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

## 14. Employee's Withholding Allowance Certificate, Form NC-4

Each new employee must complete and sign a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4**. If an employee does not give you a completed Form NC-4, you must withhold tax as if the employee is single with zero withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. Generally, an employee claiming exemption from withholding must give you a new Form NC-4 by December 1st. If the employee does not give you a new Form NC-4, withhold tax as if the employee is single with zero withholding allowances. **Important: A military spouse who claims exemption from withholding under the Military Spouses Residency Relief Act must submit a new Form NC-4 each year. The military spouse must attach a copy of their spousal military identification card and a copy of the servicemember's most recent leave and earnings and statement.** The military spouse must also submit a new NC-4 immediately upon determining that the spouse no longer meets the requirements for the exemption. State

and federal definitions of dependent, single person, married, head of household and qualifying widow(er) are the same; however, the number of allowances to which an individual is entitled will differ. Federal Withholding Allowance Certificates are not acceptable.

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

**Submission of certain withholding allowance certificates.** Although no longer required by the IRS, North Carolina requires an employer to submit copies of any certificates (Form NC-4) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee's wages would normally exceed \$200 per week. Retain the original certificate in your files.

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

**How to submit.** Complete boxes 8 and 9 on the certificate and mail to: **North Carolina Department of Revenue, Tax Compliance-Withholding Tax, PO Box 25000, Raleigh, North Carolina 27640-0001.**

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

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

**Additional withholding allowances** may be claimed by taxpayers expecting to have allowable itemized deductions exceeding the standard deduction or allowable adjustments to income. One additional allowance may be claimed for each \$2,500 that the itemized deductions

are expected to exceed the standard deduction and for each \$2,500 of adjustments reducing income (\$2,000 if the annual income equals or exceeds the following amounts for the employee's filing status: \$60,000-Single; \$80,000-Head of Household; or \$50,000-Married). If an employee will be entitled to a tax credit, he may claim one additional allowance for each \$175 of tax credit (\$140 if the annual income equals or exceeds the following amounts for the employee's filing status: \$60,000-Single; \$80,000-Head of Household; or \$50,000-Married).

**Additional withholding.** To increase withholding, an employee may claim fewer allowances or may enter into an agreement with his employer and request that an additional amount be withheld by entering the desired amount on line 5 of Form NC-4.

## 15. Quarterly Returns and Payments

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

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

## 16. Monthly Returns and Payments

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

## 17. Semiweekly Payments

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

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

mail or deliver payment of the North Carolina income tax withheld by the due date. Payments are submitted with **Form NC-5P**, Withholding Payment Voucher.

**Form NC-5Q**, North Carolina Quarterly Income Tax Withholding Return, reconciles the tax paid for the quarter with the tax withheld for the quarter. Form NC-5Q must be filed each quarter on or before the last day of the month following the close of the quarter. Due dates for Form NC-5Q are the same as for your federal quarterly return (Federal Form 941). You have 10 additional days to file Form NC-5Q if you made all your required payments during the quarter and no additional tax is due. Detailed instructions are included in the forms packet which is mailed each quarter.

## 18. Paying Withholding Tax Electronically

You can file your North Carolina withholding return and pay the tax online. The Department of Revenue's **E-File system** offers the convenience of paying the tax 24 hours a day, 7 days a week. Payments can be made online by bank draft, MasterCard, or Visa. There is no fee for bank drafts, but there is a convenience fee for using MasterCard or Visa. The fee is \$2.00 for every \$100.00 increment of tax payment. Visit the Department's website at [www.dornc.com](http://www.dornc.com) and click on **Electronic Services** to file and pay online.

## 19. Electronic Funds Transfer (EFT)

If you remit an average of at least \$20,000 each month in North Carolina withholding taxes, you are required to pay by electronic funds transfer (EFT). The Department will notify you if you are required to make payments by electronic funds transfer. You will not receive payment vouchers if you pay electronically. However, you must continue to file **Form NC-5Q**, North Carolina Quarterly Income Tax Return, and **Form NC-3**, Annual Withholding Reconciliation. If you are not required to pay electronically but you are interested in doing so, please contact the EFT Section at **(919) 733-7307** for information about voluntary participation.

## 20. Adjustments

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

If you deduct more than the correct amount of tax from any wage payment, you must report and pay to the

Department the actual amount withheld unless you repay the over-deducted amount to the employee or otherwise make applicable administrative adjustments and maintain records to show that you have done so.

If you have reported an incorrect amount of tax, see the instructions for amending or correcting the report in the coupon payment books.

## 21. Payment of Tax

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

**Penalties.** The penalty for failure to timely file a withholding return is 5% of the tax due per month (maximum 25%). A penalty of 10 percent is required for failure to withhold or pay the tax when due. Interest is due from the time the tax was due until paid. Criminal penalties are provided for willful failure or refusal to withhold, file a return, or pay tax when due.

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

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

**Jeopardy reporting and payment.** Whenever the Department deems the collection of tax to be in jeopardy, an employer may be required to report and pay the tax

withheld at any time after payment of the wages.

## 22. Wage and Tax Statements

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

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

By January 31, give each employee a copy of the wage and tax statement for the preceding calendar year. If an employee ceases employment you may give copies any time after employment ends. If the employee requests Form W-2, you should provide completed copies within 30 days of the request or the final wage payment, whichever is later.

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

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

## 23. Annual Withholding Reconciliation

On or before February 28, file the Annual Withholding Reconciliation and the Department's copy of each **Form W-2, Form W-2G, Form NC-1099-PS, Form NC-1099-ITIN, Federal Form 1099-MISC, and Federal Form 1099R** for the preceding calendar year. See Section 25 for reporting withholding information on CD-ROM or Computer printout requirements. If you terminate your business or permanently cease paying wages during the calendar year, the reconciliation along with the applicable statements must be filed within 30 days of the last payment of wages or non-wage compensation. If your payroll consists of a number of separate units and you issue the statements by units, assemble the copies accordingly with a separate list for each unit and include a summary list reconciling the total tax withheld and the number of statements.

If the forms require several packages, label and number each package. Place the reconciliation and summary list in package number one and show the number of packages on the reconciliation or summary list.

You may amend a previously filed annual reconciliation (**Form NC-3 or Form NC-3M**) by filing **Form NC-3X, Amended Annual Withholding Reconciliation**. Form NC-3X applies to all filing frequencies.

## 24. Reporting 1099 Information

North Carolina law requires that a payer provide a nonresident contractor or ITIN contractor a statement showing the total compensation paid and the amount withheld during the calendar year. The payer must give **Form NC-1099PS, Personal Services Income Paid To A Nonresident, or Form NC-1099-ITIN, Compensation Paid to an ITIN Contractor**, to the contractor on or before January 31 following the calendar year in which the compensation was paid, or if the contractor requests the statement before then, within 45 days after the last payment of compensation to the contractor. **Federal Form 1099-MISC** may be filed in lieu of **Form NC-1099PS or Form NC-1099-ITIN** provided it shows the North Carolina income tax withheld. Also give each recipient of pension payments a copy of **Federal Form 1099R** by January 31.

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

Forms NC-1099PS, NC-1099-ITIN, NC-1099NRS, and any federal report of Form 1099-MISC or 1099-R must be filed with North Carolina; however, other reports of 1099 information (interest, rents, premiums, dividends, etc.) are not required to be reported to North Carolina unless the payments have not been reported to the Internal Revenue Service.

## 25. Reporting Withholding Information on CD-ROM or Computer Printout

If you have **fewer than 250 individuals** for whom information must be reported, you may provide a computer printout of the information in lieu of providing each W-2 or 1099 statement provided you can produce the information in the manner required by **Form NC-57, Filing a Computer Printout of North Carolina Withholding Information**.

If you provide **W-2 information for 250 or more individuals**, you must send the information on CD-ROM according to the requirements of **Form DP-43, NC CD-ROM Media Specifications for W-2 Reporting**. If you provide **1099 information for 250 or more individuals**, you must send the information according to the requirements of **Form DP-40, NC CD-Rom Specifications for 1099 Reporting**. Payers who report withholding information on fewer than 250 individuals may also report on CD-ROM according to the requirements in Forms DP-40 and DP-

43. Forms DP-40, DP-43, and NC-57 are available on the Department's website at [www.dornnc.com](http://www.dornnc.com). You may also obtain the forms by calling the Department at **1-877-252-3052 (toll free)**. Withholding information submitted on CD-ROM should be labeled with the following information: company name, State withholding ID number, tax year, and an indicator that the CD contains withholding information. **CD-ROM media should be mailed to the Department of Revenue, Withholding Tax Support Section, P. O. Box 25000, Raleigh, North Carolina 27640-0001.**

## **26. Records to be Kept**

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

## **27. Methods of Computing North Carolina Income Tax Withholding**

There are three primary methods for computing the amount to withhold from wages. The **wage bracket tables** are on pages 20 through 61. The formula tables for the **Percentage Method** and the **Annualized Wages Method** are on pages 14 through 19. These methods are suitable for computer processing. In addition, an employer may use any other method or formula to determine the amount of tax required to be withheld if the amount determined is substantially the same as that obtained by using the wage bracket tables.

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

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

**Weekly Payroll Period**

**Single Person**

*If weekly income is less than \$1,153.85, use \$48.08 for each allowance claimed. If \$1,153.85 or more, use \$38.46.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 57.69 .....	-0-	
\$ 57.69	\$ 302.88 .....	6% less	\$ 3.46
\$ 302.88	\$ 1,211.54 .....	7% less	\$ 6.49
\$ 1,211.54	.....	7.75% less	\$ 15.58

**Head of Household**

*If weekly income is less than \$1,538.46, use \$48.08 for each allowance claimed. If \$1,538.46 or more, use \$38.46.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 84.62 .....	-0-	
\$ 84.62	\$ 411.54 .....	6% less	\$ 5.08
\$ 411.54	\$ 1,623.08 .....	7% less	\$ 9.20
\$ 1,623.08	.....	7.75% less	\$ 21.37

**Married Person or Qualifying Widow(er)**

*If weekly income is less than \$961.54, use \$48.08 for each allowance claimed. If \$961.54 or more, use \$38.46.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 57.69 .....	-0-	
\$ 57.69	\$ 262.02 .....	6% less	\$ 3.46
\$ 262.02	\$ 1,019.23 .....	7% less	\$ 6.08
\$ 1,019.23	.....	7.75% less	\$ 13.73

**Biweekly Payroll Period**

**Single Person**

*If biweekly income is less than \$2,307.69, use \$96.15 for each allowance claimed. If \$2,307.69 or more, use \$76.92.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 115.38 .....	-0-	
\$ 115.38	\$ 605.77 .....	6% less	\$ 6.92
\$ 605.77	\$ 2,423.08 .....	7% less	\$ 12.98
\$ 2,423.08	.....	7.75% less	\$ 31.15

**Head of Household**

*If biweekly income is less than \$3,076.92, use \$96.15 for each allowance claimed. If \$3,076.92 or more, use \$76.92.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 169.23 .....	-0-	
\$ 169.23	\$ 823.08 .....	6% less	\$ 10.15
\$ 823.08	\$ 3,246.15 .....	7% less	\$ 18.38
\$ 3,246.15	.....	7.75% less	\$ 42.73

**Married Person or Qualifying Widow(er)**

*If biweekly income is less than \$1,923.08, use \$96.15 for each allowance claimed. If \$1,923.08 or more, use \$76.92.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 115.38 .....	-0-	
\$ 115.38	\$ 524.04 .....	6% less	\$ 6.92
\$ 524.04	\$ 2,038.46 .....	7% less	\$ 12.16
\$ 2,038.46	.....	7.75% less	\$ 27.45

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

**Semimonthly Payroll Period**

**Single Person**

*If semimonthly income is less than \$2,500.00, use \$104.17 for each allowance claimed. If \$2,500.00 or more, use \$83.33.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 125.00 .....	-0-	
\$ 125.00	\$ 656.25 .....	6% less	\$ 7.50
\$ 656.25	\$ 2,625.00 .....	7% less	\$ 14.06
\$ 2,625.00	.....	7.75% less	\$ 33.75

**Head of Household**

*If semimonthly income is less than \$3,333.33, use \$104.17 for each allowance claimed. If \$3,333.33 or more, use \$83.33.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 183.33 .....	-0-	
\$ 183.33	\$ 891.67 .....	6% less	\$ 11.00
\$ 891.67	\$ 3,516.67 .....	7% less	\$ 19.92
\$ 3,516.67	.....	7.75% less	\$ 46.30

**Married Person or Qualifying Widow(er)**

*If semimonthly income is less than \$2,083.33, use \$104.17 for each allowance claimed. If \$2,083.33 or more, use \$83.33.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 125.00 .....	-0-	
\$ 125.00	\$ 567.71 .....	6% less	\$ 7.50
\$ 567.71	\$ 2,208.33 .....	7% less	\$ 13.18
\$ 2,208.33	.....	7.75% less	\$ 29.74

**Monthly Payroll Period**

**Single Person**

*If monthly income is less than \$5,000.00, use \$208.33 for each allowance claimed. If \$5,000.00 or more, use \$166.67.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 250.00 .....	-0-	
\$ 250.00	\$ 1,312.50 .....	6% less	\$ 15.00
\$ 1,312.50	\$ 5,250.00 .....	7% less	\$ 28.13
\$ 5,250.00	.....	7.75% less	\$ 67.51

**Head of Household**

*If monthly income is less than \$6,666.67, use \$208.33 for each allowance claimed. If \$6,666.67 or more, use \$166.67.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 366.67 .....	-0-	
\$ 366.67	\$ 1,783.33 .....	6% less	\$ 22.00
\$ 1,783.33	\$ 7,033.33 .....	7% less	\$ 39.83
\$ 7,033.33	.....	7.75% less	\$ 92.58

**Married Person or Qualifying Widow(er)**

*If monthly income is less than \$4,166.67, use \$208.33 for each allowance claimed. If \$4,166.67 or more, use \$166.67.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 250.00 .....	-0-	
\$ 250.00	\$ 1,135.42 .....	6% less	\$ 15.00
\$ 1,135.42	\$ 4,416.67 .....	7% less	\$ 26.35
\$ 4,416.67	.....	7.75% less	\$ 59.48

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

**Daily or Miscellaneous Payroll Period**

**Single Person**

*If daily income is less than \$230.77, use \$9.62 for each allowance claimed. If \$230.77 or more, use \$7.69.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 11.54 .....		-0-
\$ 11.54	\$ 60.58 .....	6% less	\$ 0.69
\$ 60.58	\$ 242.31 .....	7% less	\$ 1.30
\$ 242.31	.....	7.75% less	\$ 3.12

**Head of Household**

*If daily income is less than \$307.69, use \$9.62 for each allowance claimed. If \$307.69 or more, use \$7.69.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 16.92 .....		-0-
\$ 16.92	\$ 82.31 .....	6% less	\$ 1.02
\$ 82.31	\$ 324.62 .....	7% less	\$ 1.84
\$ 324.62	.....	7.75% less	\$ 4.27

**Married Person or Qualifying Widow(er)**

*If daily income is less than \$192.31, use \$9.62 for each allowance claimed. If \$192.31 or more, use \$7.69.*

If the wage in excess of allowance amount is:		The income tax to be withheld shall be:	
Over-	But not over-	Of such wage	From Product
-0-	\$ 11.54 .....		-0-
\$ 11.54	\$ 52.40 .....	6% less	\$ 0.69
\$ 52.40	\$ 203.85 .....	7% less	\$ 1.21
\$ 203.85	.....	7.75% less	\$ 2.74

## Percentage Method Continued

**Note:** The employee's excess wage (gross wage less amount for allowances claimed) is used with the applicable percentage rates and subtraction factors to calculate the amount of income tax withheld.

Use these steps to figure the income tax to withhold under the percentage method:

- (a) Multiply the amount for one withholding allowance (see chart below) by the number of allowances the employee claims on his NC-4. Use the amounts for one allowance in Column 1 if the annual income is less than the following amounts: **\$60,000 - single; \$80,000 - head of household; \$50,000 - married person or qualifying widow(er)**. Otherwise, use the amount for one allowance in Column 2.
- (b) Subtract the amount from the employee's wages.
- (c) Determine amount to withhold from appropriate formula table.

### Withholding Allowance Chart

Payroll Period	Amount for one Allowance	
	Column 1	Column 2
<b>Weekly</b>	\$48.08	\$38.46
<b>Biweekly</b>	\$96.15	\$76.92
<b>Semimonthly</b>	\$104.17	\$83.33
<b>Monthly</b>	\$208.33	\$166.67
<b>Daily</b>	\$9.62	\$7.69

### **Example:**

An unmarried employee is paid \$450 weekly. This employee has in effect a Form NC-4 claiming single with two withholding allowances.

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

(1) Total wage payment	\$ 450.00
(2) One allowance	\$ 48.08
(3) Allowances claimed on Form NC-4	<u>2</u>
(4) Line 2 times line 3	<u>\$ 96.16</u>
(5) Amount subject to withholding (Subtract line 4 from line 1)	\$ 353.84
(6) Tax to be withheld on \$353.84 from table: Weekly Payroll Period-Single Person	\$ 18.00

## Annualized Wages Method

1. G = Projected Annualized Wages = Wages for the current payroll period multiplied by the number of similar payroll periods per year.
2. D = Standard Deduction:
 

Single	\$3,000.00
Head of Household	\$4,400.00
Married	\$3,000.00
Qualifying Widow(er)	\$3,000.00
3. E = Number of Employee's Withholding Allowances from Form NC-4 multiplied by \$2,500.00 (**\$2,000.00 if the annual income equals or exceeds the following amounts for the employee's filing status: \$60,000 - single; \$80,000 - head of household; \$50,000 - married person or qualifying widow(er)**).
4. T = Projected Annualized Taxable Wages = Annualized wages minus the sum of the standard deduction and the withholding allowances.
 
$$(T = G - D - E)$$
5. Determine the annualized tax from the appropriate table on page 18. You may use **Table A** or **Table B**.
6. Divide the annualized tax by the number of payroll periods per year to obtain the amount to withhold this pay period.

**Formula Tables for Annualized Wages Method Withholding Computations**

(Round off the final result of calculations to the nearest whole dollar.)

**Table A**

OR

**Table B**

<b>Single Person</b>			
<b>Projected annualized taxable wages</b>		<b>Projected annualized tax</b>	
Over-	But not over-	Of such wage	From Product
-0-	\$ 12,750 .....	6%	
\$ 12,750	\$ 60,000 .....	7% less	\$ 127.50
\$ 60,000 .....		7.75% less	\$ 577.50
<b>Head of Household</b>			
<b>Projected annualized taxable wages</b>		<b>Projected annualized tax</b>	
Over-	But not over-	Of such wage	From Product
-0-	\$ 17,000 .....	6%	
\$ 17,000	\$ 80,000 .....	7% less	\$ 170.00
\$ 80,000 .....		7.75% less	\$ 770.00
<b>Married Person or Qualifying Widow(er)</b>			
<b>Projected annualized taxable wages</b>		<b>Projected annualized tax</b>	
Over-	But not over-	Of such wage	From Product
-0-	\$ 10,625 .....	6%	
\$ 10,625	\$ 50,000 .....	7% less	\$ 106.25
\$ 50,000 .....		7.75% less	\$ 481.25

<b>Single Person</b>			
<b>Projected annualized taxable wages</b>		<b>Projected annualized tax</b>	
Over-	But not over-		
-0-	\$ 12,750 .....	6%	
\$ 12,750	\$ 60,000 .....	\$765 + 7% of amount over \$12,750	
\$ 60,000 .....		\$4,072.50 + 7.75% of amount over \$60,000	
<b>Head of Household</b>			
<b>Projected annualized taxable wages</b>		<b>Projected annualized tax</b>	
Over-	But not over-		
-0-	\$ 17,000 .....	6%	
\$ 17,000	\$ 80,000 .....	\$1,020 + 7% of amount over \$17,000	
\$ 80,000 .....		\$5,430 + 7.75% of amount over \$80,000	
<b>Married Person or Qualifying Widow(er)</b>			
<b>Projected annualized taxable wages</b>		<b>Projected annualized tax</b>	
Over-	But not over-		
-0-	\$ 10,625 .....	6%	
\$ 10,625	\$ 50,000 .....	\$637.50 + 7% of amount over \$10,625	
\$ 50,000 .....		\$3,393.75 + 7.75% of amount over \$50,000	

## Withholding Allowance Chart

**Example:**

An unmarried employee is paid \$450.00 weekly. This employee has in effect a Form NC-4 claiming single with two withholding allowances.

Using the annualized wages method, figure the income tax to withhold as follows:

(1)	Weekly wage payment multiplied by 52	\$	23,400.00
(2)	Standard deduction	\$	3,000.00
(3)	Withholding allowances on NC-4: 2 x \$2,500	\$	<u>5,000.00</u>
			<u>8,000.00</u>
(4)	Projected annualized taxable wages - Subtract sum of lines 2 & 3 from line 1	\$	15,400.00
(5)	Annualized tax from table - Single Person	\$	950.50
(6)	Tax to be withheld this pay period: divide \$950.50 by 52	\$	18.00

Payroll Period	Amount for one Allowance	
	Column 1	Column 2
<b>Weekly</b>	\$48.08	\$38.46
<b>Biweekly</b>	\$96.15	\$76.92
<b>Semimonthly</b>	\$104.17	\$83.33
<b>Monthly</b>	\$208.33	\$166.67
<b>Daily</b>	\$9.62	\$7.69

### 28. Wage Bracket Tables

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

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

- (a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. Use the amounts for one allowance in Column 1 of the Withholding Allowance Chart if the annual income is less than the following amounts: **\$60,000 - single; \$80,000 - head of household; \$50,000 - married person or qualifying widow(er)**. Otherwise, use the amount for one allowance in Column 2.
- (b) Subtract the result from the employee's wages.
- (c) On this amount, find and withhold the tax in the column for 10 allowances.

## Single Persons - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	60	0	0	0	0	0	0	0	0	0	0	0
60	65	0	0	0	0	0	0	0	0	0	0	0
65	70	1	0	0	0	0	0	0	0	0	0	0
70	75	1	0	0	0	0	0	0	0	0	0	0
75	80	1	0	0	0	0	0	0	0	0	0	0
80	85	1	0	0	0	0	0	0	0	0	0	0
85	90	2	0	0	0	0	0	0	0	0	0	0
90	95	2	0	0	0	0	0	0	0	0	0	0
95	100	2	0	0	0	0	0	0	0	0	0	0
100	105	3	0	0	0	0	0	0	0	0	0	0
105	110	3	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	4	1	0	0	0	0	0	0	0	0	0
120	125	4	1	0	0	0	0	0	0	0	0	0
125	130	4	1	0	0	0	0	0	0	0	0	0
130	135	4	2	0	0	0	0	0	0	0	0	0
135	140	5	2	0	0	0	0	0	0	0	0	0
140	145	5	2	0	0	0	0	0	0	0	0	0
145	150	5	3	0	0	0	0	0	0	0	0	0
150	155	6	3	0	0	0	0	0	0	0	0	0
155	160	6	3	0	0	0	0	0	0	0	0	0
160	165	6	3	1	0	0	0	0	0	0	0	0
165	170	7	4	1	0	0	0	0	0	0	0	0
170	175	7	4	1	0	0	0	0	0	0	0	0
175	180	7	4	1	0	0	0	0	0	0	0	0
180	185	7	5	2	0	0	0	0	0	0	0	0
185	190	8	5	2	0	0	0	0	0	0	0	0
190	195	8	5	2	0	0	0	0	0	0	0	0
195	200	8	6	3	0	0	0	0	0	0	0	0
200	210	9	6	3	0	0	0	0	0	0	0	0
210	220	9	7	4	1	0	0	0	0	0	0	0
220	230	10	7	4	1	0	0	0	0	0	0	0
230	240	11	8	5	2	0	0	0	0	0	0	0
240	250	11	8	5	3	0	0	0	0	0	0	0
250	260	12	9	6	3	0	0	0	0	0	0	0
260	270	12	10	7	4	1	0	0	0	0	0	0
270	280	13	10	7	4	1	0	0	0	0	0	0
280	290	14	11	8	5	2	0	0	0	0	0	0
290	300	14	11	8	6	3	0	0	0	0	0	0
300	310	15	12	9	6	3	0	0	0	0	0	0
310	320	16	13	10	7	4	1	0	0	0	0	0
320	330	16	13	10	7	4	2	0	0	0	0	0
330	340	17	14	11	8	5	2	0	0	0	0	0
340	350	18	14	11	9	6	3	0	0	0	0	0
350	360	18	15	12	9	6	3	1	0	0	0	0
360	370	19	16	13	10	7	4	1	0	0	0	0
370	380	20	16	13	10	7	5	2	0	0	0	0
380	390	20	17	14	11	8	5	2	0	0	0	0
390	400	21	18	14	12	9	6	3	0	0	0	0
400	410	22	18	15	12	9	6	4	1	0	0	0
410	420	23	19	16	13	10	7	4	1	0	0	0
420	430	23	20	17	13	10	8	5	2	0	0	0
430	440	24	21	17	14	11	8	5	2	0	0	0
440	450	25	21	18	15	12	9	6	3	0	0	0
450	460	25	22	19	15	12	9	7	4	1	0	0
460	470	26	23	19	16	13	10	7	4	1	0	0
470	480	27	23	20	17	13	11	8	5	2	0	0
480	490	27	24	21	17	14	11	8	5	3	0	0
490	500	28	25	21	18	15	12	9	6	3	0	0
500	510	29	25	22	19	15	12	10	7	4	1	0

## Single Persons - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
510	520	30	26	23	19	16	13	10	7	4	1	0
520	530	30	27	24	20	17	14	11	8	5	2	0
530	540	31	28	24	21	17	14	11	8	6	3	0
540	550	32	28	25	22	18	15	12	9	6	3	0
550	560	32	29	26	22	19	16	13	10	7	4	1
560	570	33	30	26	23	20	16	13	10	7	4	2
570	580	34	30	27	24	20	17	14	11	8	5	2
580	590	34	31	28	24	21	18	14	11	9	6	3
590	600	35	32	28	25	22	18	15	12	9	6	3
600	610	36	32	29	26	22	19	16	13	10	7	4
610	620	37	33	30	26	23	20	16	13	10	7	5
620	630	37	34	31	27	24	20	17	14	11	8	5
630	640	38	35	31	28	24	21	18	14	12	9	6
640	650	39	35	32	29	25	22	18	15	12	9	6
650	660	39	36	33	29	26	23	19	16	13	10	7
660	670	40	37	33	30	27	23	20	16	13	10	8
670	680	41	37	34	31	27	24	21	17	14	11	8
680	690	41	38	35	31	28	25	21	18	15	12	9
690	700	42	39	35	32	29	25	22	19	15	12	9
700	710	43	39	36	33	29	26	23	19	16	13	10
710	720	44	40	37	33	30	27	23	20	17	13	11
720	730	44	41	38	34	31	27	24	21	17	14	11
730	740	45	42	38	35	31	28	25	21	18	15	12
740	750	46	42	39	36	32	29	25	22	19	15	12
750	760	46	43	40	36	33	30	26	23	19	16	13
760	770	47	44	40	37	34	30	27	23	20	17	14
770	780	48	44	41	38	34	31	28	24	21	17	14
780	790	48	45	42	38	35	32	28	25	22	18	15
790	800	49	46	42	39	36	32	29	26	22	19	16
800	810	50	46	43	40	36	33	30	26	23	20	16
810	820	51	47	44	40	37	34	30	27	24	20	17
820	830	51	48	45	41	38	34	31	28	24	21	18
830	840	52	49	45	42	38	35	32	28	25	22	18
840	850	53	49	46	43	39	36	32	29	26	22	19
850	860	53	50	47	43	40	37	33	30	26	23	20
860	870	54	51	47	44	41	37	34	30	27	24	20
870	880	55	51	48	45	41	38	35	31	28	24	21
880	890	55	52	49	45	42	39	35	32	29	25	22
890	900	56	53	49	46	43	39	36	33	29	26	23
900	910	57	53	50	47	43	40	37	33	30	27	23
910	920	58	54	51	47	44	41	37	34	31	27	24
920	930	58	55	52	48	45	41	38	35	31	28	25
930	940	59	56	52	49	45	42	39	35	32	29	25
940	950	60	56	53	50	46	43	39	36	33	29	26
950	960	60	57	54	50	47	44	40	37	33	30	27
960	970	61	58	54	51	48	44	41	37	34	31	27
970	980	62	58	55	52	48	45	42	38	35	31	28
980	990	62	59	56	52	49	46	42	39	36	32	29
990	1000	63	60	56	53	50	46	43	40	36	33	30
1000	1010	64	60	57	54	50	47	44	40	37	34	30
1010	1020	65	61	58	54	51	48	44	41	38	34	31
1020	1030	65	62	59	55	52	48	45	42	38	35	32
1030	1040	66	63	59	56	52	49	46	42	39	36	32
1040	1050	67	63	60	57	53	50	46	43	40	36	33
1050	1060	67	64	61	57	54	51	47	44	40	37	34
1060	1070	68	65	61	58	55	51	48	44	41	38	34
1070	1080	69	65	62	59	55	52	49	45	42	38	35
1080	1090	69	66	63	59	56	53	49	46	43	39	36
1090	1100	70	67	63	60	57	53	50	47	43	40	37
1100	1110	71	67	64	61	57	54	51	47	44	41	37

## Single Persons - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>1110</b>	<b>1120</b>	72	68	65	61	58	55	51	48	45	41	38
<b>1120</b>	<b>1130</b>	72	69	66	62	59	55	52	49	45	42	39
<b>1130</b>	<b>1140</b>	73	70	66	63	59	56	53	49	46	43	39
<b>1140</b>	<b>1150</b>	74	70	67	64	60	57	53	50	47	43	40
<b>1150</b>	<b>1160</b>	74	72	69	66	64	61	58	56	53	50	47
<b>1160</b>	<b>1170</b>	75	72	70	67	64	62	59	56	54	51	48
<b>1170</b>	<b>1180</b>	76	73	70	68	65	62	60	57	54	52	49
<b>1180</b>	<b>1190</b>	76	74	71	68	66	63	60	58	55	52	50
<b>1190</b>	<b>1200</b>	77	74	72	69	66	64	61	58	56	53	50
<b>1200</b>	<b>1210</b>	78	75	72	70	67	64	62	59	56	54	51
<b>1210</b>	<b>1220</b>	79	76	73	70	68	65	62	60	57	54	52
<b>1220</b>	<b>1230</b>	79	77	74	71	68	66	63	60	58	55	52
<b>1230</b>	<b>1240</b>	80	77	75	72	69	66	64	61	58	56	53
<b>1240</b>	<b>1250</b>	81	78	75	73	70	67	65	62	59	56	54
<b>1250</b>	<b>1260</b>	82	79	76	73	71	68	65	63	60	57	54

**1260 and over use the percentage method beginning on page 14.**

## Single Persons - Biweekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	115	0	0	0	0	0	0	0	0	0	0	0
115	120	0	0	0	0	0	0	0	0	0	0	0
120	125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	2	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	3	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	4	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	5	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	6	0	0	0	0	0	0	0	0	0	0
210	215	6	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	6	1	0	0	0	0	0	0	0	0	0
225	230	7	1	0	0	0	0	0	0	0	0	0
230	235	7	1	0	0	0	0	0	0	0	0	0
235	240	7	2	0	0	0	0	0	0	0	0	0
240	245	8	2	0	0	0	0	0	0	0	0	0
245	250	8	2	0	0	0	0	0	0	0	0	0
250	260	8	3	0	0	0	0	0	0	0	0	0
260	270	9	3	0	0	0	0	0	0	0	0	0
270	280	10	4	0	0	0	0	0	0	0	0	0
280	290	10	4	0	0	0	0	0	0	0	0	0
290	300	11	5	0	0	0	0	0	0	0	0	0
300	310	11	6	0	0	0	0	0	0	0	0	0
310	320	12	6	0	0	0	0	0	0	0	0	0
320	330	13	7	1	0	0	0	0	0	0	0	0
330	340	13	7	2	0	0	0	0	0	0	0	0
340	350	14	8	2	0	0	0	0	0	0	0	0
350	360	14	9	3	0	0	0	0	0	0	0	0
360	370	15	9	3	0	0	0	0	0	0	0	0
370	380	16	10	4	0	0	0	0	0	0	0	0
380	390	16	10	5	0	0	0	0	0	0	0	0
390	400	17	11	5	0	0	0	0	0	0	0	0
400	410	17	12	6	0	0	0	0	0	0	0	0
410	420	18	12	6	1	0	0	0	0	0	0	0
420	430	19	13	7	1	0	0	0	0	0	0	0
430	440	19	13	8	2	0	0	0	0	0	0	0
440	450	20	14	8	2	0	0	0	0	0	0	0
450	460	20	15	9	3	0	0	0	0	0	0	0
460	470	21	15	9	4	0	0	0	0	0	0	0
470	480	22	16	10	4	0	0	0	0	0	0	0
480	490	22	16	11	5	0	0	0	0	0	0	0
490	500	23	17	11	5	0	0	0	0	0	0	0
500	520	24	18	12	6	1	0	0	0	0	0	0
520	540	25	19	13	8	2	0	0	0	0	0	0
540	560	26	20	15	9	3	0	0	0	0	0	0
560	580	27	22	16	10	4	0	0	0	0	0	0
580	600	28	23	17	11	5	0	0	0	0	0	0
600	620	30	24	18	12	7	1	0	0	0	0	0
620	640	31	25	19	14	8	2	0	0	0	0	0

## Single Persons - Biweekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
<b>640</b>	<b>660</b>	33	26	21	15	9	3	0	0	0	0	0
<b>660</b>	<b>680</b>	34	28	22	16	10	4	0	0	0	0	0
<b>680</b>	<b>700</b>	35	29	23	17	11	6	0	0	0	0	0
<b>700</b>	<b>720</b>	37	30	24	18	13	7	1	0	0	0	0
<b>720</b>	<b>740</b>	38	31	25	20	14	8	2	0	0	0	0
<b>740</b>	<b>760</b>	40	33	27	21	15	9	3	0	0	0	0
<b>760</b>	<b>780</b>	41	34	28	22	16	10	5	0	0	0	0
<b>780</b>	<b>800</b>	42	36	29	23	17	12	6	0	0	0	0
<b>800</b>	<b>820</b>	44	37	30	24	19	13	7	1	0	0	0
<b>820</b>	<b>840</b>	45	38	32	26	20	14	8	2	0	0	0
<b>840</b>	<b>860</b>	47	40	33	27	21	15	9	4	0	0	0
<b>860</b>	<b>880</b>	48	41	34	28	22	16	11	5	0	0	0
<b>880</b>	<b>900</b>	49	43	36	29	23	18	12	6	0	0	0
<b>900</b>	<b>920</b>	51	44	37	31	25	19	13	7	2	0	0
<b>920</b>	<b>940</b>	52	45	39	32	26	20	14	8	3	0	0
<b>940</b>	<b>960</b>	54	47	40	33	27	21	15	10	4	0	0
<b>960</b>	<b>980</b>	55	48	41	35	28	22	17	11	5	0	0
<b>980</b>	<b>1000</b>	56	50	43	36	29	24	18	12	6	1	0
<b>1000</b>	<b>1020</b>	58	51	44	38	31	25	19	13	8	2	0
<b>1020</b>	<b>1040</b>	59	52	46	39	32	26	20	14	9	3	0
<b>1040</b>	<b>1060</b>	61	54	47	40	34	27	21	16	10	4	0
<b>1060</b>	<b>1080</b>	62	55	48	42	35	28	23	17	11	5	0
<b>1080</b>	<b>1100</b>	63	57	50	43	36	30	24	18	12	7	1
<b>1100</b>	<b>1120</b>	65	58	51	45	38	31	25	19	14	8	2
<b>1120</b>	<b>1140</b>	66	59	53	46	39	32	26	20	15	9	3
<b>1140</b>	<b>1160</b>	68	61	54	47	41	34	27	22	16	10	4
<b>1160</b>	<b>1180</b>	69	62	55	49	42	35	29	23	17	11	6
<b>1180</b>	<b>1200</b>	70	64	57	50	43	37	30	24	18	13	7
<b>1200</b>	<b>1220</b>	72	65	58	52	45	38	31	25	20	14	8
<b>1220</b>	<b>1240</b>	73	66	60	53	46	39	33	26	21	15	9
<b>1240</b>	<b>1260</b>	75	68	61	54	48	41	34	28	22	16	10
<b>1260</b>	<b>1280</b>	76	69	62	56	49	42	36	29	23	17	12
<b>1280</b>	<b>1300</b>	77	71	64	57	50	44	37	30	24	19	13
<b>1300</b>	<b>1320</b>	79	72	65	59	52	45	38	32	26	20	14
<b>1320</b>	<b>1340</b>	80	73	67	60	53	46	40	33	27	21	15
<b>1340</b>	<b>1360</b>	82	75	68	61	55	48	41	34	28	22	16
<b>1360</b>	<b>1380</b>	83	76	69	63	56	49	43	36	29	23	18
<b>1380</b>	<b>1400</b>	84	78	71	64	57	51	44	37	30	25	19
<b>1400</b>	<b>1420</b>	86	79	72	66	59	52	45	39	32	26	20
<b>1420</b>	<b>1440</b>	87	80	74	67	60	53	47	40	33	27	21
<b>1440</b>	<b>1460</b>	89	82	75	68	62	55	48	41	35	28	22
<b>1460</b>	<b>1480</b>	90	83	76	70	63	56	50	43	36	29	24
<b>1480</b>	<b>1500</b>	91	85	78	71	64	58	51	44	37	31	25
<b>1500</b>	<b>1520</b>	93	86	79	73	66	59	52	46	39	32	26
<b>1520</b>	<b>1540</b>	94	87	81	74	67	60	54	47	40	34	27
<b>1540</b>	<b>1560</b>	96	89	82	75	69	62	55	48	42	35	28
<b>1560</b>	<b>1580</b>	97	90	83	77	70	63	57	50	43	36	30
<b>1580</b>	<b>1600</b>	98	92	85	78	71	65	58	51	44	38	31
<b>1600</b>	<b>1620</b>	100	93	86	80	73	66	59	53	46	39	32
<b>1620</b>	<b>1640</b>	101	94	88	81	74	67	61	54	47	41	34
<b>1640</b>	<b>1660</b>	103	96	89	82	76	69	62	55	49	42	35
<b>1660</b>	<b>1680</b>	104	97	90	84	77	70	64	57	50	43	37
<b>1680</b>	<b>1700</b>	105	99	92	85	78	72	65	58	51	45	38
<b>1700</b>	<b>1720</b>	107	100	93	87	80	73	66	60	53	46	39
<b>1720</b>	<b>1740</b>	108	101	95	88	81	74	68	61	54	48	41
<b>1740</b>	<b>1760</b>	110	103	96	89	83	76	69	62	56	49	42
<b>1760</b>	<b>1780</b>	111	104	97	91	84	77	71	64	57	50	44
<b>1780</b>	<b>1800</b>	112	106	99	92	85	79	72	65	58	52	45
<b>1800</b>	<b>1820</b>	114	107	100	94	87	80	73	67	60	53	46
<b>1820</b>	<b>1840</b>	115	108	102	95	88	81	75	68	61	55	48

## Single Persons - Biweekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>1840</b>	<b>1860</b>	117	110	103	96	90	83	76	69	63	56	49
<b>1860</b>	<b>1880</b>	118	111	104	98	91	84	78	71	64	57	51
<b>1880</b>	<b>1900</b>	119	113	106	99	92	86	79	72	65	59	52
<b>1900</b>	<b>1920</b>	121	114	107	101	94	87	80	74	67	60	53
<b>1920</b>	<b>1940</b>	122	115	109	102	95	88	82	75	68	62	55
<b>1940</b>	<b>1960</b>	124	117	110	103	97	90	83	76	70	63	56
<b>1960</b>	<b>1980</b>	125	118	111	105	98	91	85	78	71	64	58
<b>1980</b>	<b>2000</b>	126	120	113	106	99	93	86	79	72	66	59
<b>2000</b>	<b>2020</b>	128	121	114	108	101	94	87	81	74	67	60
<b>2020</b>	<b>2040</b>	129	122	116	109	102	95	89	82	75	69	62
<b>2040</b>	<b>2060</b>	131	124	117	110	104	97	90	83	77	70	63
<b>2060</b>	<b>2080</b>	132	125	118	112	105	98	92	85	78	71	65
<b>2080</b>	<b>2100</b>	133	127	120	113	106	100	93	86	79	73	66
<b>2100</b>	<b>2120</b>	135	128	121	115	108	101	94	88	81	74	67
<b>2120</b>	<b>2140</b>	136	129	123	116	109	102	96	89	82	76	69

**2140 and over use the percentage method beginning on page 14.**

## Single Persons - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	125	0	0	0	0	0	0	0	0	0	0	0
125	130	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	1	0	0	0	0	0	0	0	0	0	0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	3	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	4	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	5	0	0	0	0	0	0	0	0	0	0
210	215	5	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	6	0	0	0	0	0	0	0	0	0	0
225	230	6	0	0	0	0	0	0	0	0	0	0
230	235	6	0	0	0	0	0	0	0	0	0	0
235	240	7	0	0	0	0	0	0	0	0	0	0
240	245	7	1	0	0	0	0	0	0	0	0	0
245	250	7	1	0	0	0	0	0	0	0	0	0
250	260	8	2	0	0	0	0	0	0	0	0	0
260	270	8	2	0	0	0	0	0	0	0	0	0
270	280	9	3	0	0	0	0	0	0	0	0	0
280	290	10	3	0	0	0	0	0	0	0	0	0
290	300	10	4	0	0	0	0	0	0	0	0	0
300	310	11	5	0	0	0	0	0	0	0	0	0
310	320	11	5	0	0	0	0	0	0	0	0	0
320	330	12	6	0	0	0	0	0	0	0	0	0
330	340	13	6	0	0	0	0	0	0	0	0	0
340	350	13	7	1	0	0	0	0	0	0	0	0
350	360	14	8	1	0	0	0	0	0	0	0	0
360	370	14	8	2	0	0	0	0	0	0	0	0
370	380	15	9	2	0	0	0	0	0	0	0	0
380	390	16	9	3	0	0	0	0	0	0	0	0
390	400	16	10	4	0	0	0	0	0	0	0	0
400	410	17	11	4	0	0	0	0	0	0	0	0
410	420	17	11	5	0	0	0	0	0	0	0	0
420	430	18	12	5	0	0	0	0	0	0	0	0
430	440	19	12	6	0	0	0	0	0	0	0	0
440	450	19	13	7	0	0	0	0	0	0	0	0
450	460	20	14	7	1	0	0	0	0	0	0	0
460	470	20	14	8	2	0	0	0	0	0	0	0
470	480	21	15	8	2	0	0	0	0	0	0	0
480	490	22	15	9	3	0	0	0	0	0	0	0
490	500	22	16	10	3	0	0	0	0	0	0	0
500	520	23	17	11	4	0	0	0	0	0	0	0
520	540	24	18	12	6	0	0	0	0	0	0	0
540	560	26	19	13	7	0	0	0	0	0	0	0
560	580	27	20	14	8	2	0	0	0	0	0	0
580	600	28	22	15	9	3	0	0	0	0	0	0
600	620	29	23	17	10	4	0	0	0	0	0	0
620	640	30	24	18	12	5	0	0	0	0	0	0
640	660	32	25	19	13	6	0	0	0	0	0	0
660	680	33	26	20	14	8	1	0	0	0	0	0

## Single Persons - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
680	700	34	28	21	15	9	3	0	0	0	0	0
700	720	36	29	23	16	10	4	0	0	0	0	0
720	740	37	30	24	18	11	5	0	0	0	0	0
740	760	38	31	25	19	12	6	0	0	0	0	0
760	780	40	33	26	20	14	7	1	0	0	0	0
780	800	41	34	27	21	15	9	2	0	0	0	0
800	820	43	35	29	22	16	10	4	0	0	0	0
820	840	44	37	30	24	17	11	5	0	0	0	0
840	860	45	38	31	25	18	12	6	0	0	0	0
860	880	47	40	32	26	20	13	7	1	0	0	0
880	900	48	41	34	27	21	15	8	2	0	0	0
900	920	50	42	35	28	22	16	10	3	0	0	0
920	940	51	44	36	30	23	17	11	5	0	0	0
940	960	52	45	38	31	24	18	12	6	0	0	0
960	980	54	47	39	32	26	19	13	7	1	0	0
980	1000	55	48	41	33	27	21	14	8	2	0	0
1000	1020	57	49	42	35	28	22	16	9	3	0	0
1020	1040	58	51	43	36	29	23	17	11	4	0	0
1040	1060	59	52	45	38	30	24	18	12	5	0	0
1060	1080	61	54	46	39	32	25	19	13	7	0	0
1080	1100	62	55	48	40	33	27	20	14	8	2	0
1100	1120	64	56	49	42	34	28	22	15	9	3	0
1120	1140	65	58	50	43	36	29	23	17	10	4	0
1140	1160	66	59	52	45	37	30	24	18	11	5	0
1160	1180	68	61	53	46	39	31	25	19	13	6	0
1180	1200	69	62	55	47	40	33	26	20	14	8	1
1200	1220	71	63	56	49	41	34	28	21	15	9	3
1220	1240	72	65	57	50	43	36	29	23	16	10	4
1240	1260	73	66	59	52	44	37	30	24	17	11	5
1260	1280	75	68	60	53	46	38	31	25	19	12	6
1280	1300	76	69	62	54	47	40	32	26	20	14	7
1300	1320	78	70	63	56	48	41	34	27	21	15	9
1320	1340	79	72	64	57	50	43	35	29	22	16	10
1340	1360	80	73	66	59	51	44	37	30	23	17	11
1360	1380	82	75	67	60	53	45	38	31	25	18	12
1380	1400	83	76	69	61	54	47	39	32	26	20	13
1400	1420	85	77	70	63	55	48	41	34	27	21	15
1420	1440	86	79	71	64	57	50	42	35	28	22	16
1440	1460	87	80	73	66	58	51	44	36	29	23	17
1460	1480	89	82	74	67	60	52	45	38	31	24	18
1480	1500	90	83	76	68	61	54	46	39	32	26	19
1500	1520	92	84	77	70	62	55	48	41	33	27	21
1520	1540	93	86	78	71	64	57	49	42	35	28	22
1540	1560	94	87	80	73	65	58	51	43	36	29	23
1560	1580	96	89	81	74	67	59	52	45	38	30	24
1580	1600	97	90	83	75	68	61	53	46	39	32	25
1600	1620	99	91	84	77	69	62	55	48	40	33	27
1620	1640	100	93	85	78	71	64	56	49	42	34	28
1640	1660	101	94	87	80	72	65	58	50	43	36	29
1660	1680	103	96	88	81	74	66	59	52	45	37	30
1680	1700	104	97	90	82	75	68	60	53	46	39	31
1700	1720	106	98	91	84	76	69	62	55	47	40	33
1720	1740	107	100	92	85	78	71	63	56	49	41	34
1740	1760	108	101	94	87	79	72	65	57	50	43	36
1760	1780	110	103	95	88	81	73	66	59	52	44	37
1780	1800	111	104	97	89	82	75	67	60	53	46	38
1800	1820	113	105	98	91	83	76	69	62	54	47	40
1820	1840	114	107	99	92	85	78	70	63	56	48	41
1840	1860	115	108	101	94	86	79	72	64	57	50	43
1860	1880	117	110	102	95	88	80	73	66	59	51	44

## Single Persons - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>1880</b>	<b>1900</b>	118	111	104	96	89	82	74	67	60	53	45
<b>1900</b>	<b>1920</b>	120	112	105	98	90	83	76	69	61	54	47
<b>1920</b>	<b>1940</b>	121	114	106	99	92	85	77	70	63	55	48
<b>1940</b>	<b>1960</b>	122	115	108	101	93	86	79	71	64	57	50
<b>1960</b>	<b>1980</b>	124	117	109	102	95	87	80	73	66	58	51
<b>1980</b>	<b>2000</b>	125	118	111	103	96	89	81	74	67	60	52
<b>2000</b>	<b>2020</b>	127	119	112	105	97	90	83	76	68	61	54
<b>2020</b>	<b>2040</b>	128	121	113	106	99	92	84	77	70	62	55
<b>2040</b>	<b>2060</b>	129	122	115	108	100	93	86	78	71	64	57
<b>2060</b>	<b>2080</b>	131	124	116	109	102	94	87	80	73	65	58
<b>2080</b>	<b>2100</b>	132	125	118	110	103	96	88	81	74	67	59
<b>2100</b>	<b>2120</b>	134	126	119	112	104	97	90	83	75	68	61
<b>2120</b>	<b>2140</b>	135	128	120	113	106	99	91	84	77	69	62
<b>2140</b>	<b>2160</b>	136	129	122	115	107	100	93	85	78	71	64
<b>2160</b>	<b>2180</b>	138	131	123	116	109	101	94	87	80	72	65

**2180 and over use the percentage method beginning on page 14.**

## Single Persons - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	250	0	0	0	0	0	0	0	0	0	0	0
250	260	0	0	0	0	0	0	0	0	0	0	0
260	270	1	0	0	0	0	0	0	0	0	0	0
270	280	2	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	3	0	0	0	0	0	0	0	0	0	0
300	320	4	0	0	0	0	0	0	0	0	0	0
320	340	5	0	0	0	0	0	0	0	0	0	0
340	360	6	0	0	0	0	0	0	0	0	0	0
360	380	7	0	0	0	0	0	0	0	0	0	0
380	400	8	0	0	0	0	0	0	0	0	0	0
400	420	10	0	0	0	0	0	0	0	0	0	0
420	440	11	0	0	0	0	0	0	0	0	0	0
440	460	12	0	0	0	0	0	0	0	0	0	0
460	480	13	1	0	0	0	0	0	0	0	0	0
480	500	14	2	0	0	0	0	0	0	0	0	0
500	520	16	3	0	0	0	0	0	0	0	0	0
520	540	17	4	0	0	0	0	0	0	0	0	0
540	560	18	6	0	0	0	0	0	0	0	0	0
560	580	19	7	0	0	0	0	0	0	0	0	0
580	600	20	8	0	0	0	0	0	0	0	0	0
600	640	22	10	0	0	0	0	0	0	0	0	0
640	680	25	12	0	0	0	0	0	0	0	0	0
680	720	27	15	2	0	0	0	0	0	0	0	0
720	760	29	17	4	0	0	0	0	0	0	0	0
760	800	32	19	7	0	0	0	0	0	0	0	0
800	840	34	22	9	0	0	0	0	0	0	0	0
840	880	37	24	12	0	0	0	0	0	0	0	0
880	920	39	27	14	2	0	0	0	0	0	0	0
920	960	41	29	16	4	0	0	0	0	0	0	0
960	1000	44	31	19	6	0	0	0	0	0	0	0
1000	1040	46	34	21	9	0	0	0	0	0	0	0
1040	1080	49	36	24	11	0	0	0	0	0	0	0
1080	1120	51	39	26	14	1	0	0	0	0	0	0
1120	1160	53	41	28	16	3	0	0	0	0	0	0
1160	1200	56	43	31	18	6	0	0	0	0	0	0
1200	1240	58	46	33	21	8	0	0	0	0	0	0
1240	1280	61	48	36	23	11	0	0	0	0	0	0
1280	1320	63	51	38	26	13	1	0	0	0	0	0
1320	1360	66	53	40	28	15	3	0	0	0	0	0
1360	1400	68	55	43	30	18	5	0	0	0	0	0
1400	1440	71	58	45	33	20	8	0	0	0	0	0
1440	1480	74	60	48	35	23	10	0	0	0	0	0
1480	1520	77	63	50	38	25	13	0	0	0	0	0
1520	1560	80	65	52	40	27	15	2	0	0	0	0
1560	1600	82	68	55	42	30	17	5	0	0	0	0
1600	1640	85	71	57	45	32	20	7	0	0	0	0
1640	1680	88	73	60	47	35	22	10	0	0	0	0
1680	1720	91	76	62	50	37	25	12	0	0	0	0
1720	1760	94	79	65	52	39	27	14	2	0	0	0
1760	1800	96	82	67	54	42	29	17	4	0	0	0
1800	1840	99	85	70	57	44	32	19	7	0	0	0
1840	1880	102	87	73	59	47	34	22	9	0	0	0
1880	1920	105	90	76	62	49	37	24	12	0	0	0
1920	1960	108	93	79	64	51	39	26	14	1	0	0
1960	2000	110	96	81	67	54	41	29	16	4	0	0
2000	2040	113	99	84	70	56	44	31	19	6	0	0
2040	2080	116	101	87	72	59	46	34	21	9	0	0
2080	2120	119	104	90	75	61	49	36	24	11	0	0
2120	2160	122	107	93	78	63	51	38	26	13	1	0

## Single Persons - Monthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
<b>2160</b>	<b>2200</b>	124	110	95	81	66	53	41	28	16	3	0
<b>2200</b>	<b>2240</b>	127	113	98	84	69	56	43	31	18	6	0
<b>2240</b>	<b>2280</b>	130	115	101	86	72	58	46	33	21	8	0
<b>2280</b>	<b>2320</b>	133	118	104	89	75	61	48	36	23	11	0
<b>2320</b>	<b>2360</b>	136	121	107	92	77	63	50	38	25	13	0
<b>2360</b>	<b>2400</b>	138	124	109	95	80	66	53	40	28	15	3
<b>2400</b>	<b>2440</b>	141	127	112	98	83	68	55	43	30	18	5
<b>2440</b>	<b>2480</b>	144	129	115	100	86	71	58	45	33	20	8
<b>2480</b>	<b>2520</b>	147	132	118	103	89	74	60	48	35	23	10
<b>2520</b>	<b>2560</b>	150	135	121	106	91	77	62	50	37	25	12
<b>2560</b>	<b>2600</b>	152	138	123	109	94	80	65	52	40	27	15
<b>2600</b>	<b>2640</b>	155	141	126	112	97	82	68	55	42	30	17
<b>2640</b>	<b>2680</b>	158	143	129	114	100	85	71	57	45	32	20
<b>2680</b>	<b>2720</b>	161	146	132	117	103	88	73	60	47	35	22
<b>2720</b>	<b>2760</b>	164	149	135	120	105	91	76	62	49	37	24
<b>2760</b>	<b>2800</b>	166	152	137	123	108	94	79	64	52	39	27
<b>2800</b>	<b>2840</b>	169	155	140	126	111	96	82	67	54	42	29
<b>2840</b>	<b>2880</b>	172	157	143	128	114	99	85	70	57	44	32
<b>2880</b>	<b>2920</b>	175	160	146	131	117	102	87	73	59	47	34
<b>2920</b>	<b>2960</b>	178	163	149	134	119	105	90	76	61	49	36
<b>2960</b>	<b>3000</b>	180	166	151	137	122	108	93	78	64	51	39
<b>3000</b>	<b>3040</b>	183	169	154	140	125	110	96	81	67	54	41
<b>3040</b>	<b>3080</b>	186	171	157	142	128	113	99	84	69	56	44
<b>3080</b>	<b>3120</b>	189	174	160	145	131	116	101	87	72	59	46
<b>3120</b>	<b>3160</b>	192	177	163	148	133	119	104	90	75	61	48
<b>3160</b>	<b>3200</b>	194	180	165	151	136	122	107	92	78	63	51
<b>3200</b>	<b>3240</b>	197	183	168	154	139	124	110	95	81	66	53
<b>3240</b>	<b>3280</b>	200	185	171	156	142	127	113	98	83	69	56
<b>3280</b>	<b>3320</b>	203	188	174	159	145	130	115	101	86	72	58
<b>3320</b>	<b>3360</b>	206	191	177	162	147	133	118	104	89	74	60
<b>3360</b>	<b>3400</b>	208	194	179	165	150	136	121	106	92	77	63
<b>3400</b>	<b>3440</b>	211	197	182	168	153	138	124	109	95	80	65
<b>3440</b>	<b>3480</b>	214	199	185	170	156	141	127	112	97	83	68
<b>3480</b>	<b>3520</b>	217	202	188	173	159	144	129	115	100	86	71
<b>3520</b>	<b>3560</b>	220	205	191	176	161	147	132	118	103	88	74
<b>3560</b>	<b>3600</b>	222	208	193	179	164	150	135	120	106	91	77
<b>3600</b>	<b>3640</b>	225	211	196	182	167	152	138	123	109	94	79
<b>3640</b>	<b>3680</b>	228	213	199	184	170	155	141	126	111	97	82
<b>3680</b>	<b>3720</b>	231	216	202	187	173	158	143	129	114	100	85
<b>3720</b>	<b>3760</b>	234	219	205	190	175	161	146	132	117	102	88
<b>3760</b>	<b>3800</b>	236	222	207	193	178	164	149	134	120	105	91
<b>3800</b>	<b>3840</b>	239	225	210	196	181	166	152	137	123	108	93
<b>3840</b>	<b>3880</b>	242	227	213	198	184	169	155	140	125	111	96
<b>3880</b>	<b>3920</b>	245	230	216	201	187	172	157	143	128	114	99
<b>3920</b>	<b>3960</b>	248	233	219	204	189	175	160	146	131	116	102
<b>3960</b>	<b>4000</b>	250	236	221	207	192	178	163	148	134	119	105
<b>4000</b>	<b>4040</b>	253	239	224	210	195	180	166	151	137	122	107
<b>4040</b>	<b>4080</b>	256	241	227	212	198	183	169	154	139	125	110
<b>4080</b>	<b>4120</b>	259	244	230	215	201	186	171	157	142	128	113
<b>4120</b>	<b>4160</b>	262	247	233	218	203	189	174	160	145	130	116
<b>4160</b>	<b>4200</b>	264	250	235	221	206	192	177	162	148	133	119
<b>4200</b>	<b>4240</b>	267	253	238	224	209	194	180	165	151	136	121
<b>4240</b>	<b>4280</b>	270	255	241	226	212	197	183	168	153	139	124
<b>4280</b>	<b>4320</b>	273	258	244	229	215	200	185	171	156	142	127
<b>4320</b>	<b>4360</b>	276	261	247	232	217	203	188	174	159	144	130
<b>4360</b>	<b>4400</b>	278	264	249	235	220	206	191	176	162	147	133
<b>4400</b>	<b>4440</b>	281	267	252	238	223	208	194	179	165	150	135
<b>4440</b>	<b>4480</b>	284	269	255	240	226	211	197	182	167	153	138
<b>4480</b>	<b>4520</b>	287	272	258	243	229	214	199	185	170	156	141
<b>4520</b>	<b>4560</b>	290	275	261	246	231	217	202	188	173	158	144

## Single Persons - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>4560</b>	<b>4600</b>	292	278	263	249	234	220	205	190	176	161	147
<b>4600</b>	<b>4640</b>	295	281	266	252	237	222	208	193	179	164	149
<b>4640</b>	<b>4680</b>	298	283	269	254	240	225	211	196	181	167	152
<b>4680</b>	<b>4720</b>	301	286	272	257	243	228	213	199	184	170	155
<b>4720</b>	<b>4760</b>	304	289	275	260	245	231	216	202	187	172	158
<b>4760</b>	<b>4800</b>	306	292	277	263	248	234	219	204	190	175	161
<b>4800</b>	<b>4840</b>	309	295	280	266	251	236	222	207	193	178	163
<b>4840</b>	<b>4880</b>	312	297	283	268	254	239	225	210	195	181	166
<b>4880</b>	<b>4920</b>	315	300	286	271	257	242	227	213	198	184	169
<b>4920</b>	<b>4960</b>	318	303	289	274	259	245	230	216	201	186	172

**4960 and over use the percentage method beginning on page 14.**

## Single Persons - Daily or Miscellaneous Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	11	0	0	0	0	0	0	0	0	0	0	0
11	14	0	0	0	0	0	0	0	0	0	0	0
14	17	0	0	0	0	0	0	0	0	0	0	0
17	20	0	0	0	0	0	0	0	0	0	0	0
20	23	1	0	0	0	0	0	0	0	0	0	0
23	26	1	0	0	0	0	0	0	0	0	0	0
26	29	1	0	0	0	0	0	0	0	0	0	0
29	32	1	1	0	0	0	0	0	0	0	0	0
32	35	1	1	0	0	0	0	0	0	0	0	0
35	38	1	1	0	0	0	0	0	0	0	0	0
38	41	2	1	1	0	0	0	0	0	0	0	0
41	44	2	1	1	0	0	0	0	0	0	0	0
44	47	2	1	1	0	0	0	0	0	0	0	0
47	50	2	2	1	0	0	0	0	0	0	0	0
50	53	2	2	1	1	0	0	0	0	0	0	0
53	56	3	2	1	1	0	0	0	0	0	0	0
56	59	3	2	2	1	0	0	0	0	0	0	0
59	62	3	2	2	1	1	0	0	0	0	0	0
62	65	3	3	2	1	1	0	0	0	0	0	0
65	68	3	3	2	2	1	0	0	0	0	0	0
68	71	4	3	2	2	1	1	0	0	0	0	0
71	74	4	3	3	2	1	1	0	0	0	0	0
74	77	4	3	3	2	2	1	0	0	0	0	0
77	80	4	4	3	2	2	1	1	0	0	0	0
80	83	4	4	3	2	2	1	1	0	0	0	0
83	86	5	4	3	3	2	1	1	0	0	0	0
86	89	5	4	3	3	2	2	1	1	0	0	0
89	92	5	4	4	3	2	2	1	1	0	0	0
92	95	5	5	4	3	3	2	1	1	0	0	0
95	98	5	5	4	3	3	2	2	1	0	0	0
98	101	6	5	4	4	3	2	2	1	1	0	0
101	104	6	5	5	4	3	3	2	1	1	0	0
104	107	6	5	5	4	3	3	2	2	1	0	0
107	110	6	6	5	4	4	3	2	2	1	1	0
110	113	7	6	5	4	4	3	3	2	1	1	0
113	116	7	6	5	5	4	3	3	2	2	1	0
116	119	7	6	6	5	4	4	3	2	2	1	1
119	122	7	6	6	5	4	4	3	2	2	1	1
122	125	7	7	6	5	5	4	3	3	2	2	1
125	128	8	7	6	6	5	4	4	3	2	2	1
128	131	8	7	6	6	5	4	4	3	2	2	1
131	134	8	7	7	6	5	5	4	3	3	2	1
134	137	8	8	7	6	5	5	4	3	3	2	2
137	140	8	8	7	6	6	5	4	4	3	2	2
140	143	9	8	7	7	6	5	5	4	3	3	2
143	146	9	8	7	7	6	5	5	4	3	3	2
146	149	9	8	8	7	6	6	5	4	4	3	2
149	152	9	9	8	7	7	6	5	5	4	3	3
152	155	9	9	8	7	7	6	5	5	4	3	3
155	158	10	9	8	8	7	6	6	5	4	4	3
158	161	10	9	9	8	7	6	6	5	4	4	3
161	164	10	9	9	8	7	7	6	5	5	4	3
164	167	10	10	9	8	8	7	6	6	5	4	4
167	170	10	10	9	8	8	7	6	6	5	4	4
170	173	11	10	9	9	8	7	7	6	5	5	4
173	176	11	10	10	9	8	8	7	6	6	5	4
176	179	11	10	10	9	8	8	7	6	6	5	4
179	182	11	11	10	9	9	8	7	7	6	5	5
182	185	12	11	10	10	9	8	8	7	6	5	5
185	188	12	11	10	10	9	8	8	7	6	6	5

## Single Persons - Daily or Miscellaneous Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
188	191	12	11	11	10	9	9	8	7	7	6	5
191	194	12	12	11	10	9	9	8	7	7	6	5
194	197	12	12	11	10	10	9	8	8	7	6	6
197	200	13	12	11	11	10	9	9	8	7	7	6
200	203	13	12	11	11	10	9	9	8	7	7	6
203	206	13	12	12	11	10	10	9	8	8	7	6
206	209	13	13	12	11	11	10	9	9	8	7	6
209	212	13	13	12	11	11	10	9	9	8	7	7
212	215	14	13	12	12	11	10	10	9	8	8	7
215	218	14	13	13	12	11	10	10	9	8	8	7
218	221	14	13	13	12	11	11	10	9	9	8	7
221	224	14	14	13	12	12	11	10	10	9	8	8
224	227	14	14	13	12	12	11	10	10	9	8	8
227	230	15	14	13	13	12	11	11	10	9	9	8
230	233	15	14	14	13	13	12	12	11	11	10	10
233	236	15	15	14	13	13	12	12	11	11	10	10
236	239	15	15	14	14	13	13	12	12	11	10	10
239	242	16	15	14	14	13	13	12	12	11	11	10
242	245	16	15	15	14	14	13	13	12	11	11	10
245	248	16	15	15	14	14	13	13	12	12	11	11
248	251	16	16	15	15	14	13	13	12	12	11	11
251	254	16	16	15	15	14	14	13	13	12	12	11
254	257	17	16	16	15	14	14	13	13	12	12	11
257	260	17	16	16	15	15	14	14	13	12	12	11
260	263	17	17	16	15	15	14	14	13	13	12	12

**263 and over use the percentage method beginning on page 14.**

### Use of the Daily or Miscellaneous Table

**Irregular Wage Payments:**

The daily or miscellaneous table is used for regular pay periods of less than one week. It is also used in the case of any employer who has no payroll period. This method requires a determination of the number of days in the period covered by the wage payments excluding Sundays and holidays. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count back to the number of days from the date of payment to the latest of these three events: (a) the last payment of wages made during the same calendar year, (b) the date employment began if it is during the same calendar year, or (c) January 1 of the same year.

**Example:**

To find the amount of income tax to be withheld for other than a daily payroll period, determine the average daily wage in the miscellaneous period, select the amount of tax from the table, and multiply that amount by the number of days in the period. A single person claiming one allowance on his Form NC-4 is employed for three days each week and his total wages for the three days, computed on an hourly basis, is \$271.00. The amount of income tax to be withheld is computed as follows:

Total wage payment.....	\$271.00
Average Daily Wage (total divided by three) .....	\$90.33
Tax on average daily wage (from bracket for \$89.00 - \$92.00) and column for one allowance .....	\$4.00
Total tax to be withheld (tax on average daily wage multiplied by three) .....	\$12.00

**Supplemental Wage Payments:**

NOTE: The daily or miscellaneous table is not to be used for employees who have a regular payroll period and receive in addition to their regular pay, but not at the same time, supplemental wage payments such as bonuses, overtime pay, commissions, etc. If such supplemental wages are paid, see Supplemental Wage section 12 in these instructions.

## Married Persons or Qualifying Widow(er) - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	50	0	0	0	0	0	0	0	0	0	0	0
50	55	0	0	0	0	0	0	0	0	0	0	0
55	60	0	0	0	0	0	0	0	0	0	0	0
60	65	0	0	0	0	0	0	0	0	0	0	0
65	70	1	0	0	0	0	0	0	0	0	0	0
70	75	1	0	0	0	0	0	0	0	0	0	0
75	80	1	0	0	0	0	0	0	0	0	0	0
80	85	1	0	0	0	0	0	0	0	0	0	0
85	90	2	0	0	0	0	0	0	0	0	0	0
90	95	2	0	0	0	0	0	0	0	0	0	0
95	100	2	0	0	0	0	0	0	0	0	0	0
100	105	3	0	0	0	0	0	0	0	0	0	0
105	110	3	0	0	0	0	0	0	0	0	0	0
110	115	3	0	0	0	0	0	0	0	0	0	0
115	120	4	1	0	0	0	0	0	0	0	0	0
120	125	4	1	0	0	0	0	0	0	0	0	0
125	130	4	1	0	0	0	0	0	0	0	0	0
130	135	4	2	0	0	0	0	0	0	0	0	0
135	140	5	2	0	0	0	0	0	0	0	0	0
140	145	5	2	0	0	0	0	0	0	0	0	0
145	150	5	3	0	0	0	0	0	0	0	0	0
150	155	6	3	0	0	0	0	0	0	0	0	0
155	160	6	3	0	0	0	0	0	0	0	0	0
160	165	6	3	1	0	0	0	0	0	0	0	0
165	170	7	4	1	0	0	0	0	0	0	0	0
170	175	7	4	1	0	0	0	0	0	0	0	0
175	180	7	4	1	0	0	0	0	0	0	0	0
180	185	7	5	2	0	0	0	0	0	0	0	0
185	190	8	5	2	0	0	0	0	0	0	0	0
190	195	8	5	2	0	0	0	0	0	0	0	0
195	200	8	6	3	0	0	0	0	0	0	0	0
200	210	9	6	3	0	0	0	0	0	0	0	0
210	220	9	7	4	1	0	0	0	0	0	0	0
220	230	10	7	4	1	0	0	0	0	0	0	0
230	240	11	8	5	2	0	0	0	0	0	0	0
240	250	11	8	5	3	0	0	0	0	0	0	0
250	260	12	9	6	3	0	0	0	0	0	0	0
260	270	12	10	7	4	1	0	0	0	0	0	0
270	280	13	10	7	4	1	0	0	0	0	0	0
280	290	14	11	8	5	2	0	0	0	0	0	0
290	300	15	11	8	6	3	0	0	0	0	0	0
300	310	15	12	9	6	3	0	0	0	0	0	0
310	320	16	13	10	7	4	1	0	0	0	0	0
320	330	17	13	10	7	4	2	0	0	0	0	0
330	340	17	14	11	8	5	2	0	0	0	0	0
340	350	18	15	11	9	6	3	0	0	0	0	0
350	360	19	15	12	9	6	3	1	0	0	0	0
360	370	19	16	13	10	7	4	1	0	0	0	0
370	380	20	17	13	10	7	5	2	0	0	0	0
380	390	21	18	14	11	8	5	2	0	0	0	0
390	400	22	18	15	12	9	6	3	0	0	0	0
400	410	22	19	16	12	9	6	4	1	0	0	0
410	420	23	20	16	13	10	7	4	1	0	0	0
420	430	24	20	17	14	10	8	5	2	0	0	0
430	440	24	21	18	14	11	8	5	2	0	0	0
440	450	25	22	18	15	12	9	6	3	0	0	0
450	460	26	22	19	16	12	9	7	4	1	0	0
460	470	26	23	20	16	13	10	7	4	1	0	0
470	480	27	24	20	17	14	11	8	5	2	0	0
480	490	28	25	21	18	14	11	8	5	3	0	0

## Married Persons or Qualifying Widow(er) - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
490	500	29	25	22	18	15	12	9	6	3	0	0
500	510	29	26	23	19	16	12	10	7	4	1	0
510	520	30	27	23	20	17	13	10	7	4	1	0
520	530	31	27	24	21	17	14	11	8	5	2	0
530	540	31	28	25	21	18	15	11	8	6	3	0
540	550	32	29	25	22	19	15	12	9	6	3	0
550	560	33	29	26	23	19	16	13	10	7	4	1
560	570	33	30	27	23	20	17	13	10	7	4	2
570	580	34	31	27	24	21	17	14	11	8	5	2
580	590	35	32	28	25	21	18	15	11	9	6	3
590	600	36	32	29	25	22	19	15	12	9	6	3
600	610	36	33	30	26	23	19	16	13	10	7	4
610	620	37	34	30	27	24	20	17	13	10	7	5
620	630	38	34	31	28	24	21	17	14	11	8	5
630	640	38	35	32	28	25	22	18	15	12	9	6
640	650	39	36	32	29	26	22	19	16	12	9	6
650	660	40	36	33	30	26	23	20	16	13	10	7
660	670	40	37	34	30	27	24	20	17	14	10	8
670	680	41	38	34	31	28	24	21	18	14	11	8
680	690	42	39	35	32	28	25	22	18	15	12	9
690	700	43	39	36	32	29	26	22	19	16	12	9
700	710	43	40	37	33	30	26	23	20	16	13	10
710	720	44	41	37	34	31	27	24	20	17	14	11
720	730	45	41	38	35	31	28	24	21	18	14	11
730	740	45	42	39	35	32	29	25	22	18	15	12
740	750	46	43	39	36	33	29	26	23	19	16	12
750	760	47	43	40	37	33	30	27	23	20	16	13
760	770	47	44	41	37	34	31	27	24	21	17	14
770	780	48	45	41	38	35	31	28	25	21	18	15
780	790	49	46	42	39	35	32	29	25	22	19	15
790	800	50	46	43	39	36	33	29	26	23	19	16
800	810	50	47	44	40	37	33	30	27	23	20	17
810	820	51	48	44	41	38	34	31	27	24	21	17
820	830	52	48	45	42	38	35	31	28	25	21	18
830	840	52	49	46	42	39	36	32	29	25	22	19
840	850	53	50	46	43	40	36	33	30	26	23	19
850	860	54	50	47	44	40	37	34	30	27	23	20
860	870	54	51	48	44	41	38	34	31	28	24	21
870	880	55	52	48	45	42	38	35	32	28	25	22
880	890	56	53	49	46	42	39	36	32	29	26	22
890	900	57	53	50	46	43	40	36	33	30	26	23
900	910	57	54	51	47	44	40	37	34	30	27	24
910	920	58	55	51	48	45	41	38	34	31	28	24
920	930	59	55	52	49	45	42	38	35	32	28	25
930	940	59	56	53	49	46	43	39	36	32	29	26
940	950	60	57	53	50	47	43	40	37	33	30	26
950	960	61	57	54	51	47	44	41	37	34	30	27
960	970	61	59	56	53	51	48	45	43	40	37	35
970	980	62	59	57	54	51	49	46	43	41	38	35
980	990	63	60	57	55	52	49	47	44	41	39	36
990	1000	64	61	58	55	53	50	47	45	42	39	37
1000	1010	64	62	59	56	53	51	48	45	43	40	37
1010	1020	65	62	60	57	54	52	49	46	43	41	38
1020	1030	66	63	60	58	55	52	50	47	44	41	39
1030	1040	66	64	61	58	56	53	50	48	45	42	39
1040	1050	67	64	62	59	56	54	51	48	46	43	40
1050	1060	68	65	62	60	57	54	52	49	46	44	41
1060	1070	69	66	63	60	58	55	52	50	47	44	42
1070	1080	70	67	64	61	58	56	53	50	48	45	42
1080	1090	70	67	64	62	59	56	54	51	48	46	43

## Married Persons or Qualifying Widow(er) - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1090	1100	71	68	65	62	60	57	54	52	49	46	44
1100	1110	72	69	66	63	60	58	55	52	50	47	44
1110	1120	73	70	67	64	61	59	56	53	50	48	45
1120	1130	73	70	67	65	62	59	57	54	51	48	46
1130	1140	74	71	68	65	63	60	57	55	52	49	46
1140	1150	75	72	69	66	63	61	58	55	53	50	47
1150	1160	76	73	70	67	64	61	59	56	53	51	48
1160	1170	77	74	71	68	65	62	59	57	54	51	49
1170	1180	77	74	71	68	65	63	60	57	55	52	49
1180	1190	78	75	72	69	66	63	61	58	55	53	50
1190	1200	79	76	73	70	67	64	61	59	56	53	51
1200	1210	80	77	74	71	68	65	62	59	57	54	51
1210	1220	80	77	74	71	69	66	63	60	57	55	52
1220	1230	81	78	75	72	69	66	64	61	58	55	53
1230	1240	82	79	76	73	70	67	64	62	59	56	53
1240	1250	83	80	77	74	71	68	65	62	60	57	54
1250	1260	84	81	78	75	72	69	66	63	60	58	55
1260	1270	84	81	78	75	72	69	66	64	61	58	56
1270	1280	85	82	79	76	73	70	67	64	62	59	56

**1280 and over use the percentage method beginning on page 14.**

## Married Persons or Qualifying Widow(er) - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	105	0	0	0	0	0	0	0	0	0	0	0
105	110	0	0	0	0	0	0	0	0	0	0	0
110	115	0	0	0	0	0	0	0	0	0	0	0
115	120	0	0	0	0	0	0	0	0	0	0	0
120	125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	2	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	3	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	4	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	5	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	6	0	0	0	0	0	0	0	0	0	0
210	215	6	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	6	1	0	0	0	0	0	0	0	0	0
225	230	7	1	0	0	0	0	0	0	0	0	0
230	235	7	1	0	0	0	0	0	0	0	0	0
235	240	7	2	0	0	0	0	0	0	0	0	0
240	245	8	2	0	0	0	0	0	0	0	0	0
245	250	8	2	0	0	0	0	0	0	0	0	0
250	260	8	3	0	0	0	0	0	0	0	0	0
260	270	9	3	0	0	0	0	0	0	0	0	0
270	280	10	4	0	0	0	0	0	0	0	0	0
280	290	10	4	0	0	0	0	0	0	0	0	0
290	300	11	5	0	0	0	0	0	0	0	0	0
300	310	11	6	0	0	0	0	0	0	0	0	0
310	320	12	6	0	0	0	0	0	0	0	0	0
320	330	13	7	1	0	0	0	0	0	0	0	0
330	340	13	7	2	0	0	0	0	0	0	0	0
340	350	14	8	2	0	0	0	0	0	0	0	0
350	360	14	9	3	0	0	0	0	0	0	0	0
360	370	15	9	3	0	0	0	0	0	0	0	0
370	380	16	10	4	0	0	0	0	0	0	0	0
380	390	16	10	5	0	0	0	0	0	0	0	0
390	400	17	11	5	0	0	0	0	0	0	0	0
400	410	17	12	6	0	0	0	0	0	0	0	0
410	420	18	12	6	1	0	0	0	0	0	0	0
420	430	19	13	7	1	0	0	0	0	0	0	0
430	440	19	13	8	2	0	0	0	0	0	0	0
440	450	20	14	8	2	0	0	0	0	0	0	0
450	460	20	15	9	3	0	0	0	0	0	0	0
460	470	21	15	9	4	0	0	0	0	0	0	0
470	480	22	16	10	4	0	0	0	0	0	0	0
480	490	22	16	11	5	0	0	0	0	0	0	0
490	500	23	17	11	5	0	0	0	0	0	0	0
500	520	24	18	12	6	1	0	0	0	0	0	0
520	540	25	19	13	8	2	0	0	0	0	0	0
540	560	26	20	15	9	3	0	0	0	0	0	0
560	580	28	22	16	10	4	0	0	0	0	0	0

# Married Persons or Qualifying Widow(er) - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>580</b>	<b>600</b>	29	23	17	11	5	0	0	0	0	0	0
<b>600</b>	<b>620</b>	31	24	18	12	7	1	0	0	0	0	0
<b>620</b>	<b>640</b>	32	25	19	14	8	2	0	0	0	0	0
<b>640</b>	<b>660</b>	33	27	21	15	9	3	0	0	0	0	0
<b>660</b>	<b>680</b>	35	28	22	16	10	4	0	0	0	0	0
<b>680</b>	<b>700</b>	36	29	23	17	11	6	0	0	0	0	0
<b>700</b>	<b>720</b>	38	31	24	18	13	7	1	0	0	0	0
<b>720</b>	<b>740</b>	39	32	25	20	14	8	2	0	0	0	0
<b>740</b>	<b>760</b>	40	34	27	21	15	9	3	0	0	0	0
<b>760</b>	<b>780</b>	42	35	28	22	16	10	5	0	0	0	0
<b>780</b>	<b>800</b>	43	36	30	23	17	12	6	0	0	0	0
<b>800</b>	<b>820</b>	45	38	31	24	19	13	7	1	0	0	0
<b>820</b>	<b>840</b>	46	39	32	26	20	14	8	2	0	0	0
<b>840</b>	<b>860</b>	47	41	34	27	21	15	9	4	0	0	0
<b>860</b>	<b>880</b>	49	42	35	29	22	16	11	5	0	0	0
<b>880</b>	<b>900</b>	50	43	37	30	23	18	12	6	0	0	0
<b>900</b>	<b>920</b>	52	45	38	31	25	19	13	7	2	0	0
<b>920</b>	<b>940</b>	53	46	39	33	26	20	14	8	3	0	0
<b>940</b>	<b>960</b>	54	48	41	34	27	21	15	10	4	0	0
<b>960</b>	<b>980</b>	56	49	42	36	29	22	17	11	5	0	0
<b>980</b>	<b>1000</b>	57	50	44	37	30	24	18	12	6	1	0
<b>1000</b>	<b>1020</b>	59	52	45	38	32	25	19	13	8	2	0
<b>1020</b>	<b>1040</b>	60	53	46	40	33	26	20	14	9	3	0
<b>1040</b>	<b>1060</b>	61	55	48	41	34	28	21	16	10	4	0
<b>1060</b>	<b>1080</b>	63	56	49	43	36	29	23	17	11	5	0
<b>1080</b>	<b>1100</b>	64	57	51	44	37	30	24	18	12	7	1
<b>1100</b>	<b>1120</b>	66	59	52	45	39	32	25	19	14	8	2
<b>1120</b>	<b>1140</b>	67	60	53	47	40	33	27	20	15	9	3
<b>1140</b>	<b>1160</b>	68	62	55	48	41	35	28	22	16	10	4
<b>1160</b>	<b>1180</b>	70	63	56	50	43	36	29	23	17	11	6
<b>1180</b>	<b>1200</b>	71	64	58	51	44	37	31	24	18	13	7
<b>1200</b>	<b>1220</b>	73	66	59	52	46	39	32	25	20	14	8
<b>1220</b>	<b>1240</b>	74	67	60	54	47	40	34	27	21	15	9
<b>1240</b>	<b>1260</b>	75	69	62	55	48	42	35	28	22	16	10
<b>1260</b>	<b>1280</b>	77	70	63	57	50	43	36	30	23	17	12
<b>1280</b>	<b>1300</b>	78	71	65	58	51	44	38	31	24	19	13
<b>1300</b>	<b>1320</b>	80	73	66	59	53	46	39	32	26	20	14
<b>1320</b>	<b>1340</b>	81	74	67	61	54	47	41	34	27	21	15
<b>1340</b>	<b>1360</b>	82	76	69	62	55	49	42	35	28	22	16
<b>1360</b>	<b>1380</b>	84	77	70	64	57	50	43	37	30	23	18
<b>1380</b>	<b>1400</b>	85	78	72	65	58	51	45	38	31	25	19
<b>1400</b>	<b>1420</b>	87	80	73	66	60	53	46	39	33	26	20
<b>1420</b>	<b>1440</b>	88	81	74	68	61	54	48	41	34	27	21
<b>1440</b>	<b>1460</b>	89	83	76	69	62	56	49	42	35	29	22
<b>1460</b>	<b>1480</b>	91	84	77	71	64	57	50	44	37	30	24
<b>1480</b>	<b>1500</b>	92	85	79	72	65	58	52	45	38	32	25
<b>1500</b>	<b>1520</b>	94	87	80	73	67	60	53	46	40	33	26
<b>1520</b>	<b>1540</b>	95	88	81	75	68	61	55	48	41	34	28
<b>1540</b>	<b>1560</b>	96	90	83	76	69	63	56	49	42	36	29
<b>1560</b>	<b>1580</b>	98	91	84	78	71	64	57	51	44	37	30
<b>1580</b>	<b>1600</b>	99	92	86	79	72	65	59	52	45	39	32
<b>1600</b>	<b>1620</b>	101	94	87	80	74	67	60	53	47	40	33
<b>1620</b>	<b>1640</b>	102	95	88	82	75	68	62	55	48	41	35
<b>1640</b>	<b>1660</b>	103	97	90	83	76	70	63	56	49	43	36
<b>1660</b>	<b>1680</b>	105	98	91	85	78	71	64	58	51	44	37
<b>1680</b>	<b>1700</b>	106	99	93	86	79	72	66	59	52	46	39
<b>1700</b>	<b>1720</b>	108	101	94	87	81	74	67	60	54	47	40
<b>1720</b>	<b>1740</b>	109	102	95	89	82	75	69	62	55	48	42
<b>1740</b>	<b>1760</b>	110	104	97	90	83	77	70	63	56	50	43
<b>1760</b>	<b>1780</b>	112	105	98	92	85	78	71	65	58	51	44

## Married Persons or Qualifying Widow(er) - Biweekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1780	1800	113	106	100	93	86	79	73	66	59	53	46
1800	1820	115	108	101	94	88	81	74	67	61	54	47
1820	1840	116	109	102	96	89	82	76	69	62	55	49
1840	1860	117	111	104	97	90	84	77	70	63	57	50
1860	1880	119	112	105	99	92	85	78	72	65	58	51
1880	1900	120	113	107	100	93	86	80	73	66	60	53
1900	1920	122	115	108	101	95	88	81	74	68	61	54
1920	1940	123	118	112	107	101	96	91	85	80	74	69
1940	1960	124	119	114	108	103	97	92	87	81	76	70
1960	1980	126	120	115	110	104	99	93	88	83	77	72
1980	2000	127	122	116	111	106	100	95	89	84	79	73
2000	2020	129	123	118	112	107	102	96	91	85	80	75
2020	2040	130	125	119	114	108	103	98	92	87	81	76
2040	2060	131	126	121	115	110	104	99	94	88	83	77
2060	2080	133	127	122	117	111	106	100	95	90	84	79
2080	2100	135	129	123	118	113	107	102	96	91	86	80
2100	2120	136	130	125	119	114	109	103	98	92	87	82
2120	2140	138	132	126	121	115	110	105	99	94	88	83
2140	2160	139	133	128	122	117	111	106	101	95	90	84
2160	2180	141	135	129	124	118	113	107	102	97	91	86
2180	2200	142	136	130	125	120	114	109	103	98	93	87
2200	2220	144	138	132	126	121	116	110	105	99	94	89
2220	2240	145	139	133	128	122	117	112	106	101	95	90
2240	2260	147	141	135	129	124	118	113	108	102	97	91
2260	2280	148	143	137	131	125	120	114	109	104	98	93

**2280 and over use the percentage method beginning on page 14.**

## Married Persons or Qualifying Widow(er) - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	105	0	0	0	0	0	0	0	0	0	0	0
105	110	0	0	0	0	0	0	0	0	0	0	0
110	115	0	0	0	0	0	0	0	0	0	0	0
115	120	0	0	0	0	0	0	0	0	0	0	0
120	125	0	0	0	0	0	0	0	0	0	0	0
125	130	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	1	0	0	0	0	0	0	0	0	0	0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	2	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	3	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	4	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	5	0	0	0	0	0	0	0	0	0	0
210	215	5	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	6	0	0	0	0	0	0	0	0	0	0
225	230	6	0	0	0	0	0	0	0	0	0	0
230	235	6	0	0	0	0	0	0	0	0	0	0
235	240	7	0	0	0	0	0	0	0	0	0	0
240	245	7	1	0	0	0	0	0	0	0	0	0
245	250	7	1	0	0	0	0	0	0	0	0	0
250	260	8	2	0	0	0	0	0	0	0	0	0
260	270	8	2	0	0	0	0	0	0	0	0	0
270	280	9	3	0	0	0	0	0	0	0	0	0
280	290	10	3	0	0	0	0	0	0	0	0	0
290	300	10	4	0	0	0	0	0	0	0	0	0
300	310	11	5	0	0	0	0	0	0	0	0	0
310	320	11	5	0	0	0	0	0	0	0	0	0
320	330	12	6	0	0	0	0	0	0	0	0	0
330	340	13	6	0	0	0	0	0	0	0	0	0
340	350	13	7	1	0	0	0	0	0	0	0	0
350	360	14	8	1	0	0	0	0	0	0	0	0
360	370	14	8	2	0	0	0	0	0	0	0	0
370	380	15	9	2	0	0	0	0	0	0	0	0
380	390	16	9	3	0	0	0	0	0	0	0	0
390	400	16	10	4	0	0	0	0	0	0	0	0
400	410	17	11	4	0	0	0	0	0	0	0	0
410	420	17	11	5	0	0	0	0	0	0	0	0
420	430	18	12	5	0	0	0	0	0	0	0	0
430	440	19	12	6	0	0	0	0	0	0	0	0
440	450	19	13	7	0	0	0	0	0	0	0	0
450	460	20	14	7	1	0	0	0	0	0	0	0
460	470	20	14	8	2	0	0	0	0	0	0	0
470	480	21	15	8	2	0	0	0	0	0	0	0
480	490	22	15	9	3	0	0	0	0	0	0	0
490	500	22	16	10	3	0	0	0	0	0	0	0
500	520	23	17	11	4	0	0	0	0	0	0	0
520	540	24	18	12	6	0	0	0	0	0	0	0
540	560	26	19	13	7	0	0	0	0	0	0	0
560	580	27	20	14	8	2	0	0	0	0	0	0
580	600	28	22	15	9	3	0	0	0	0	0	0

## Married Persons or Qualifying Widow(er) - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
600	620	30	23	17	10	4	0	0	0	0	0	0
620	640	31	24	18	12	5	0	0	0	0	0	0
640	660	32	25	19	13	6	0	0	0	0	0	0
660	680	34	26	20	14	8	1	0	0	0	0	0
680	700	35	28	21	15	9	3	0	0	0	0	0
700	720	37	29	23	16	10	4	0	0	0	0	0
720	740	38	31	24	18	11	5	0	0	0	0	0
740	760	39	32	25	19	12	6	0	0	0	0	0
760	780	41	33	26	20	14	7	1	0	0	0	0
780	800	42	35	28	21	15	9	2	0	0	0	0
800	820	44	36	29	22	16	10	4	0	0	0	0
820	840	45	38	30	24	17	11	5	0	0	0	0
840	860	46	39	32	25	18	12	6	0	0	0	0
860	880	48	40	33	26	20	13	7	1	0	0	0
880	900	49	42	35	27	21	15	8	2	0	0	0
900	920	51	43	36	29	22	16	10	3	0	0	0
920	940	52	45	37	30	23	17	11	5	0	0	0
940	960	53	46	39	31	24	18	12	6	0	0	0
960	980	55	47	40	33	26	19	13	7	1	0	0
980	1000	56	49	42	34	27	21	14	8	2	0	0
1000	1020	58	50	43	36	28	22	16	9	3	0	0
1020	1040	59	52	44	37	30	23	17	11	4	0	0
1040	1060	60	53	46	38	31	24	18	12	5	0	0
1060	1080	62	54	47	40	33	25	19	13	7	0	0
1080	1100	63	56	49	41	34	27	20	14	8	2	0
1100	1120	65	57	50	43	35	28	22	15	9	3	0
1120	1140	66	59	51	44	37	29	23	17	10	4	0
1140	1160	67	60	53	45	38	31	24	18	11	5	0
1160	1180	69	61	54	47	40	32	25	19	13	6	0
1180	1200	70	63	56	48	41	34	26	20	14	8	1
1200	1220	72	64	57	50	42	35	28	21	15	9	3
1220	1240	73	66	58	51	44	36	29	23	16	10	4
1240	1260	74	67	60	52	45	38	31	24	17	11	5
1260	1280	76	68	61	54	47	39	32	25	19	12	6
1280	1300	77	70	63	55	48	41	33	26	20	14	7
1300	1320	79	71	64	57	49	42	35	27	21	15	9
1320	1340	80	73	65	58	51	43	36	29	22	16	10
1340	1360	81	74	67	59	52	45	38	30	23	17	11
1360	1380	83	75	68	61	54	46	39	32	25	18	12
1380	1400	84	77	70	62	55	48	40	33	26	20	13
1400	1420	86	78	71	64	56	49	42	34	27	21	15
1420	1440	87	80	72	65	58	50	43	36	29	22	16
1440	1460	88	81	74	66	59	52	45	37	30	23	17
1460	1480	90	82	75	68	61	53	46	39	31	24	18
1480	1500	91	84	77	69	62	55	47	40	33	26	19
1500	1520	93	85	78	71	63	56	49	41	34	27	21
1520	1540	94	87	79	72	65	57	50	43	36	28	22
1540	1560	95	88	81	73	66	59	52	44	37	30	23
1560	1580	97	89	82	75	68	60	53	46	38	31	24
1580	1600	98	91	84	76	69	62	54	47	40	32	25
1600	1620	100	92	85	78	70	63	56	48	41	34	27
1620	1640	101	94	86	79	72	64	57	50	43	35	28
1640	1660	102	95	88	80	73	66	59	51	44	37	29
1660	1680	104	96	89	82	75	67	60	53	45	38	31
1680	1700	105	98	91	83	76	69	61	54	47	39	32
1700	1720	107	99	92	85	77	70	63	55	48	41	34
1720	1740	108	101	93	86	79	71	64	57	50	42	35
1740	1760	109	102	95	87	80	73	66	58	51	44	36
1760	1780	111	103	96	89	82	74	67	60	52	45	38
1780	1800	112	105	98	90	83	76	68	61	54	46	39

## Married Persons or Qualifying Widow(er) - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>1800</b>	<b>1820</b>	114	106	99	92	84	77	70	62	55	48	41
<b>1820</b>	<b>1840</b>	115	108	100	93	86	78	71	64	57	49	42
<b>1840</b>	<b>1860</b>	116	109	102	94	87	80	73	65	58	51	43
<b>1860</b>	<b>1880</b>	118	110	103	96	89	81	74	67	59	52	45
<b>1880</b>	<b>1900</b>	119	112	105	97	90	83	75	68	61	53	46
<b>1900</b>	<b>1920</b>	121	113	106	99	91	84	77	69	62	55	48
<b>1920</b>	<b>1940</b>	122	115	107	100	93	85	78	71	64	56	49
<b>1940</b>	<b>1960</b>	123	116	109	101	94	87	80	72	65	58	50
<b>1960</b>	<b>1980</b>	125	117	110	103	96	88	81	74	66	59	52
<b>1980</b>	<b>2000</b>	126	119	112	104	97	90	82	75	68	60	53
<b>2000</b>	<b>2020</b>	128	120	113	106	98	91	84	76	69	62	55
<b>2020</b>	<b>2040</b>	129	122	114	107	100	92	85	78	71	63	56
<b>2040</b>	<b>2060</b>	130	123	116	108	101	94	87	79	72	65	57
<b>2060</b>	<b>2080</b>	132	124	117	110	103	95	88	81	73	66	59
<b>2080</b>	<b>2100</b>	133	127	121	116	110	104	98	92	86	81	75
<b>2100</b>	<b>2120</b>	135	129	123	117	111	105	100	94	88	82	76
<b>2120</b>	<b>2140</b>	136	130	124	118	113	107	101	95	89	83	78
<b>2140</b>	<b>2160</b>	137	131	126	120	114	108	102	96	91	85	79
<b>2160</b>	<b>2180</b>	139	133	127	121	115	110	104	98	92	86	80
<b>2180</b>	<b>2200</b>	140	134	128	123	117	111	105	99	93	88	82
<b>2200</b>	<b>2220</b>	142	136	130	124	118	112	107	101	95	89	83
<b>2220</b>	<b>2240</b>	143	137	131	125	120	114	108	102	96	90	85
<b>2240</b>	<b>2260</b>	145	138	133	127	121	115	109	103	98	92	86
<b>2260</b>	<b>2280</b>	146	140	134	128	122	117	111	105	99	93	87
<b>2280</b>	<b>2300</b>	148	141	135	130	124	118	112	106	100	95	89

**2300 and over use the percentage method beginning on page 14.**

## Married Persons or Qualifying Widow(er) - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>0</b>	<b>210</b>	0	0	0	0	0	0	0	0	0	0	0
<b>210</b>	<b>220</b>	0	0	0	0	0	0	0	0	0	0	0
<b>220</b>	<b>230</b>	0	0	0	0	0	0	0	0	0	0	0
<b>230</b>	<b>240</b>	0	0	0	0	0	0	0	0	0	0	0
<b>240</b>	<b>250</b>	0	0	0	0	0	0	0	0	0	0	0
<b>250</b>	<b>260</b>	0	0	0	0	0	0	0	0	0	0	0
<b>260</b>	<b>270</b>	1	0	0	0	0	0	0	0	0	0	0
<b>270</b>	<b>280</b>	2	0	0	0	0	0	0	0	0	0	0
<b>280</b>	<b>290</b>	2	0	0	0	0	0	0	0	0	0	0
<b>290</b>	<b>300</b>	3	0	0	0	0	0	0	0	0	0	0
<b>300</b>	<b>320</b>	4	0	0	0	0	0	0	0	0	0	0
<b>320</b>	<b>340</b>	5	0	0	0	0	0	0	0	0	0	0
<b>340</b>	<b>360</b>	6	0	0	0	0	0	0	0	0	0	0
<b>360</b>	<b>380</b>	7	0	0	0	0	0	0	0	0	0	0
<b>380</b>	<b>400</b>	8	0	0	0	0	0	0	0	0	0	0
<b>400</b>	<b>420</b>	10	0	0	0	0	0	0	0	0	0	0
<b>420</b>	<b>440</b>	11	0	0	0	0	0	0	0	0	0	0
<b>440</b>	<b>460</b>	12	0	0	0	0	0	0	0	0	0	0
<b>460</b>	<b>480</b>	13	1	0	0	0	0	0	0	0	0	0
<b>480</b>	<b>500</b>	14	2	0	0	0	0	0	0	0	0	0
<b>500</b>	<b>520</b>	16	3	0	0	0	0	0	0	0	0	0
<b>520</b>	<b>540</b>	17	4	0	0	0	0	0	0	0	0	0
<b>540</b>	<b>560</b>	18	6	0	0	0	0	0	0	0	0	0
<b>560</b>	<b>580</b>	19	7	0	0	0	0	0	0	0	0	0
<b>580</b>	<b>600</b>	20	8	0	0	0	0	0	0	0	0	0
<b>600</b>	<b>640</b>	22	10	0	0	0	0	0	0	0	0	0
<b>640</b>	<b>680</b>	25	12	0	0	0	0	0	0	0	0	0
<b>680</b>	<b>720</b>	27	15	2	0	0	0	0	0	0	0	0
<b>720</b>	<b>760</b>	29	17	4	0	0	0	0	0	0	0	0
<b>760</b>	<b>800</b>	32	19	7	0	0	0	0	0	0	0	0
<b>800</b>	<b>840</b>	34	22	9	0	0	0	0	0	0	0	0
<b>840</b>	<b>880</b>	37	24	12	0	0	0	0	0	0	0	0
<b>880</b>	<b>920</b>	39	27	14	2	0	0	0	0	0	0	0
<b>920</b>	<b>960</b>	41	29	16	4	0	0	0	0	0	0	0
<b>960</b>	<b>1000</b>	44	31	19	6	0	0	0	0	0	0	0
<b>1000</b>	<b>1040</b>	46	34	21	9	0	0	0	0	0	0	0
<b>1040</b>	<b>1080</b>	49	36	24	11	0	0	0	0	0	0	0
<b>1080</b>	<b>1120</b>	51	39	26	14	1	0	0	0	0	0	0
<b>1120</b>	<b>1160</b>	53	41	28	16	3	0	0	0	0	0	0
<b>1160</b>	<b>1200</b>	56	43	31	18	6	0	0	0	0	0	0
<b>1200</b>	<b>1240</b>	59	46	33	21	8	0	0	0	0	0	0
<b>1240</b>	<b>1280</b>	62	48	36	23	11	0	0	0	0	0	0
<b>1280</b>	<b>1320</b>	65	51	38	26	13	1	0	0	0	0	0
<b>1320</b>	<b>1360</b>	67	53	40	28	15	3	0	0	0	0	0
<b>1360</b>	<b>1400</b>	70	56	43	30	18	5	0	0	0	0	0
<b>1400</b>	<b>1440</b>	73	58	45	33	20	8	0	0	0	0	0
<b>1440</b>	<b>1480</b>	76	61	48	35	23	10	0	0	0	0	0
<b>1480</b>	<b>1520</b>	79	64	50	38	25	13	0	0	0	0	0
<b>1520</b>	<b>1560</b>	81	67	52	40	27	15	2	0	0	0	0
<b>1560</b>	<b>1600</b>	84	70	55	42	30	17	5	0	0	0	0
<b>1600</b>	<b>1640</b>	87	72	58	45	32	20	7	0	0	0	0
<b>1640</b>	<b>1680</b>	90	75	61	47	35	22	10	0	0	0	0
<b>1680</b>	<b>1720</b>	93	78	63	50	37	25	12	0	0	0	0
<b>1720</b>	<b>1760</b>	95	81	66	52	39	27	14	2	0	0	0
<b>1760</b>	<b>1800</b>	98	84	69	54	42	29	17	4	0	0	0
<b>1800</b>	<b>1840</b>	101	86	72	57	44	32	19	7	0	0	0
<b>1840</b>	<b>1880</b>	104	89	75	60	47	34	22	9	0	0	0
<b>1880</b>	<b>1920</b>	107	92	77	63	49	37	24	12	0	0	0
<b>1920</b>	<b>1960</b>	109	95	80	66	51	39	26	14	1	0	0
<b>1960</b>	<b>2000</b>	112	98	83	68	54	41	29	16	4	0	0

## Married Persons or Qualifying Widow(er) - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>2000</b>	<b>2040</b>	115	100	86	71	57	44	31	19	6	0	0
<b>2040</b>	<b>2080</b>	118	103	89	74	60	46	34	21	9	0	0
<b>2080</b>	<b>2120</b>	121	106	91	77	62	49	36	24	11	0	0
<b>2120</b>	<b>2160</b>	123	109	94	80	65	51	38	26	13	1	0
<b>2160</b>	<b>2200</b>	126	112	97	82	68	53	41	28	16	3	0
<b>2200</b>	<b>2240</b>	129	114	100	85	71	56	43	31	18	6	0
<b>2240</b>	<b>2280</b>	132	117	103	88	74	59	46	33	21	8	0
<b>2280</b>	<b>2320</b>	135	120	105	91	76	62	48	36	23	11	0
<b>2320</b>	<b>2360</b>	137	123	108	94	79	65	50	38	25	13	0
<b>2360</b>	<b>2400</b>	140	126	111	96	82	67	53	40	28	15	3
<b>2400</b>	<b>2440</b>	143	128	114	99	85	70	56	43	30	18	5
<b>2440</b>	<b>2480</b>	146	131	117	102	88	73	58	45	33	20	8
<b>2480</b>	<b>2520</b>	149	134	119	105	90	76	61	48	35	23	10
<b>2520</b>	<b>2560</b>	151	137	122	108	93	79	64	50	37	25	12
<b>2560</b>	<b>2600</b>	154	140	125	110	96	81	67	52	40	27	15
<b>2600</b>	<b>2640</b>	157	142	128	113	99	84	70	55	42	30	17
<b>2640</b>	<b>2680</b>	160	145	131	116	102	87	72	58	45	32	20
<b>2680</b>	<b>2720</b>	163	148	133	119	104	90	75	61	47	35	22
<b>2720</b>	<b>2760</b>	165	151	136	122	107	93	78	63	49	37	24
<b>2760</b>	<b>2800</b>	168	154	139	124	110	95	81	66	52	39	27
<b>2800</b>	<b>2840</b>	171	156	142	127	113	98	84	69	54	42	29
<b>2840</b>	<b>2880</b>	174	159	145	130	116	101	86	72	57	44	32
<b>2880</b>	<b>2920</b>	177	162	147	133	118	104	89	75	60	47	34
<b>2920</b>	<b>2960</b>	179	165	150	136	121	107	92	77	63	49	36
<b>2960</b>	<b>3000</b>	182	168	153	138	124	109	95	80	66	51	39
<b>3000</b>	<b>3040</b>	185	170	156	141	127	112	98	83	68	54	41
<b>3040</b>	<b>3080</b>	188	173	159	144	130	115	100	86	71	57	44
<b>3080</b>	<b>3120</b>	191	176	161	147	132	118	103	89	74	59	46
<b>3120</b>	<b>3160</b>	193	179	164	150	135	121	106	91	77	62	48
<b>3160</b>	<b>3200</b>	196	182	167	152	138	123	109	94	80	65	51
<b>3200</b>	<b>3240</b>	199	184	170	155	141	126	112	97	82	68	53
<b>3240</b>	<b>3280</b>	202	187	173	158	144	129	114	100	85	71	56
<b>3280</b>	<b>3320</b>	205	190	175	161	146	132	117	103	88	73	59
<b>3320</b>	<b>3360</b>	207	193	178	164	149	135	120	105	91	76	62
<b>3360</b>	<b>3400</b>	210	196	181	166	152	137	123	108	94	79	64
<b>3400</b>	<b>3440</b>	213	198	184	169	155	140	126	111	96	82	67
<b>3440</b>	<b>3480</b>	216	201	187	172	158	143	128	114	99	85	70
<b>3480</b>	<b>3520</b>	219	204	189	175	160	146	131	117	102	87	73
<b>3520</b>	<b>3560</b>	221	207	192	178	163	149	134	119	105	90	76
<b>3560</b>	<b>3600</b>	224	210	195	180	166	151	137	122	108	93	78
<b>3600</b>	<b>3640</b>	227	212	198	183	169	154	140	125	110	96	81
<b>3640</b>	<b>3680</b>	230	215	201	186	172	157	142	128	113	99	84
<b>3680</b>	<b>3720</b>	233	218	203	189	174	160	145	131	116	101	87
<b>3720</b>	<b>3760</b>	235	221	206	192	177	163	148	133	119	104	90
<b>3760</b>	<b>3800</b>	238	224	209	194	180	165	151	136	122	107	92
<b>3800</b>	<b>3840</b>	241	226	212	197	183	168	154	139	124	110	95
<b>3840</b>	<b>3880</b>	244	229	215	200	186	171	156	142	127	113	98
<b>3880</b>	<b>3920</b>	247	232	217	203	188	174	159	145	130	115	101
<b>3920</b>	<b>3960</b>	249	235	220	206	191	177	162	147	133	118	104
<b>3960</b>	<b>4000</b>	252	238	223	208	194	179	165	150	136	121	106
<b>4000</b>	<b>4040</b>	255	240	226	211	197	182	168	153	138	124	109
<b>4040</b>	<b>4080</b>	258	243	229	214	200	185	170	156	141	127	112
<b>4080</b>	<b>4120</b>	261	246	231	217	202	188	173	159	144	129	115
<b>4120</b>	<b>4160</b>	263	249	234	220	205	191	176	161	147	132	118
<b>4160</b>	<b>4200</b>	266	255	243	231	220	208	196	185	173	161	150
<b>4200</b>	<b>4240</b>	269	257	246	234	222	211	199	187	176	164	152
<b>4240</b>	<b>4280</b>	272	260	249	237	225	214	202	190	179	167	155
<b>4280</b>	<b>4320</b>	275	263	251	240	228	216	205	193	181	170	158
<b>4320</b>	<b>4360</b>	277	266	254	242	231	219	207	196	184	172	161
<b>4360</b>	<b>4400</b>	280	269	257	245	234	222	210	199	187	175	164

## Married Persons or Qualifying Widow(er) - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>4400</b>	<b>4440</b>	283	271	260	248	236	225	213	201	190	178	166
<b>4440</b>	<b>4480</b>	286	274	263	251	239	228	216	204	193	181	169
<b>4480</b>	<b>4520</b>	289	277	265	254	242	230	219	207	195	184	172
<b>4520</b>	<b>4560</b>	292	280	268	256	245	233	221	210	198	186	175
<b>4560</b>	<b>4600</b>	295	283	271	259	248	236	224	213	201	189	178
<b>4600</b>	<b>4640</b>	299	286	274	262	250	239	227	215	204	192	180
<b>4640</b>	<b>4680</b>	302	289	277	265	253	242	230	218	207	195	183
<b>4680</b>	<b>4720</b>	305	292	279	268	256	244	233	221	209	198	186
<b>4720</b>	<b>4760</b>	308	295	282	270	259	247	235	224	212	200	189
<b>4760</b>	<b>4800</b>	311	298	285	273	262	250	238	227	215	203	192
<b>4800</b>	<b>4840</b>	314	301	288	276	264	253	241	229	218	206	194
<b>4840</b>	<b>4880</b>	317	304	291	279	267	256	244	232	221	209	197
<b>4880</b>	<b>4920</b>	320	307	294	282	270	258	247	235	223	212	200
<b>4920</b>	<b>4960</b>	323	310	298	285	273	261	249	238	226	214	203
<b>4960</b>	<b>5000</b>	326	314	301	288	276	264	252	241	229	217	206
<b>5000</b>	<b>5040</b>	330	317	304	291	278	267	255	243	232	220	208
<b>5040</b>	<b>5080</b>	333	320	307	294	281	270	258	246	235	223	211
<b>5080</b>	<b>5120</b>	336	323	310	297	284	272	261	249	237	226	214
<b>5120</b>	<b>5160</b>	339	326	313	300	287	275	263	252	240	228	217
<b>5160</b>	<b>5200</b>	342	329	316	303	290	278	266	255	243	231	220
<b>5200</b>	<b>5240</b>	345	332	319	306	293	281	269	257	246	234	222
<b>5240</b>	<b>5280</b>	348	335	322	309	297	284	272	260	249	237	225
<b>5280</b>	<b>5320</b>	351	338	325	313	300	287	275	263	251	240	228
<b>5320</b>	<b>5360</b>	354	341	329	316	303	290	277	266	254	242	231
<b>5360</b>	<b>5400</b>	357	345	332	319	306	293	280	269	257	245	234

**5400 and over use the percentage method beginning on page 14.**

## Married Persons or Qualifying Widow(er) - Daily or Miscellaneous Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	10	0	0	0	0	0	0	0	0	0	0	0
10	13	0	0	0	0	0	0	0	0	0	0	0
13	16	0	0	0	0	0	0	0	0	0	0	0
16	19	0	0	0	0	0	0	0	0	0	0	0
19	22	1	0	0	0	0	0	0	0	0	0	0
22	25	1	0	0	0	0	0	0	0	0	0	0
25	28	1	0	0	0	0	0	0	0	0	0	0
28	31	1	1	0	0	0	0	0	0	0	0	0
31	34	1	1	0	0	0	0	0	0	0	0	0
34	37	1	1	0	0	0	0	0	0	0	0	0
37	40	2	1	0	0	0	0	0	0	0	0	0
40	43	2	1	1	0	0	0	0	0	0	0	0
43	46	2	1	1	0	0	0	0	0	0	0	0
46	49	2	2	1	0	0	0	0	0	0	0	0
49	52	2	2	1	1	0	0	0	0	0	0	0
52	55	3	2	1	1	0	0	0	0	0	0	0
55	58	3	2	2	1	0	0	0	0	0	0	0
58	61	3	2	2	1	1	0	0	0	0	0	0
61	64	3	2	2	1	1	0	0	0	0	0	0
64	67	3	3	2	2	1	0	0	0	0	0	0
67	70	4	3	2	2	1	1	0	0	0	0	0
70	73	4	3	2	2	1	1	0	0	0	0	0
73	76	4	3	3	2	1	1	0	0	0	0	0
76	79	4	4	3	2	2	1	0	0	0	0	0
79	82	4	4	3	2	2	1	1	0	0	0	0
82	85	5	4	3	3	2	1	1	0	0	0	0
85	88	5	4	3	3	2	2	1	0	0	0	0
88	91	5	4	4	3	2	2	1	1	0	0	0
91	94	5	5	4	3	3	2	1	1	0	0	0
94	97	5	5	4	3	3	2	2	1	0	0	0
97	100	6	5	4	4	3	2	2	1	1	0	0
100	103	6	5	5	4	3	3	2	1	1	0	0
103	106	6	5	5	4	3	3	2	2	1	0	0
106	109	6	6	5	4	4	3	2	2	1	1	0
109	112	7	6	5	4	4	3	2	2	1	1	0
112	115	7	6	5	5	4	3	3	2	2	1	0
115	118	7	6	6	5	4	4	3	2	2	1	1
118	121	7	6	6	5	4	4	3	2	2	1	1
121	124	7	7	6	5	5	4	3	3	2	1	1
124	127	8	7	6	6	5	4	4	3	2	2	1
127	130	8	7	6	6	5	4	4	3	2	2	1
130	133	8	7	7	6	5	5	4	3	3	2	1
133	136	8	8	7	6	6	5	4	3	3	2	2
136	139	8	8	7	6	6	5	4	4	3	2	2
139	142	9	8	7	7	6	5	5	4	3	3	2
142	145	9	8	7	7	6	5	5	4	3	3	2
145	148	9	8	8	7	6	6	5	4	4	3	2
148	151	9	9	8	7	7	6	5	5	4	3	3
151	154	9	9	8	7	7	6	5	5	4	3	3
154	157	10	9	8	8	7	6	6	5	4	4	3
157	160	10	9	9	8	7	7	6	5	4	4	3
160	163	10	9	9	8	7	7	6	5	5	4	3
163	166	10	10	9	8	8	7	6	6	5	4	4
166	169	11	10	9	8	8	7	6	6	5	4	4
169	172	11	10	9	9	8	7	7	6	5	5	4
172	175	11	10	10	9	8	8	7	6	6	5	4
175	178	11	10	10	9	8	8	7	6	6	5	4
178	181	11	11	10	9	9	8	7	7	6	5	5
181	184	12	11	10	10	9	8	8	7	6	5	5
184	187	12	11	10	10	9	8	8	7	6	6	5

## Married Persons or Qualifying Widow(er) - Daily or Miscellaneous Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
187	190	12	11	11	10	9	9	8	7	7	6	5
190	193	12	12	11	11	10	9	9	8	8	7	7
193	196	12	12	11	11	10	10	9	9	8	8	7
196	199	13	12	12	11	10	10	9	9	8	8	7
199	202	13	12	12	11	11	10	10	9	9	8	7
202	205	13	12	12	11	11	10	10	9	9	8	8
205	208	13	13	12	12	11	11	10	9	9	8	8
208	211	13	13	12	12	11	11	10	10	9	9	8
211	214	14	13	13	12	12	11	10	10	9	9	8
214	217	14	13	13	12	12	11	11	10	10	9	8
217	220	14	14	13	12	12	11	11	10	10	9	9
220	223	14	14	13	13	12	12	11	11	10	9	9
223	226	15	14	13	13	12	12	11	11	10	10	9

**226 and over use the percentage method beginning on page 14.**

### Use of the Daily or Miscellaneous Table

**Irregular Wage Payments:**

The daily or miscellaneous table is used for regular pay periods of less than one week. It is also used in the case of any employer who has no payroll period. This method requires a determination of the number of days in the period covered by the wage payments excluding Sundays and holidays. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count back to the number of days from the date of payment to the latest of these three events: (a) the last payment of wages made during the same calendar year, (b) the date employment began if it is during the same calendar year, or (c) January 1 of the same year.

**Example:**

To find the amount of income tax to be withheld for other than a daily payroll period, determine the average daily wage in the miscellaneous period, select the amount of tax from the table, and multiply that amount by the number of days in the period. A married person claiming three allowances on his Form NC-4 is employed for three days each week and his total wages for the three days, computed on an hourly basis, is \$271.00. The amount of income tax to be withheld is computed as follows:

Total wage payment.....	\$271.00
Average Daily Wage (total divided by three) .....	\$ 90.33
Tax on average daily wage (from bracket for \$88.00 - \$91.00) and column for three allowances .....	\$ 3.00
Total tax to be withheld (tax on average daily wage multiplied by three) .....	\$ 9.00

**Supplemental Wage Payments:**

NOTE: The daily or miscellaneous table is not to be used for employees who have a regular payroll period and receive in addition to their regular pay, but not at the same time, supplemental wage payments such as bonuses, overtime pay, commissions, etc. If such supplemental wages are paid, see Supplemental Wage section 12 in these instructions.

## Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	85	0	0	0	0	0	0	0	0	0	0	0
85	90	0	0	0	0	0	0	0	0	0	0	0
90	95	0	0	0	0	0	0	0	0	0	0	0
95	100	1	0	0	0	0	0	0	0	0	0	0
100	105	1	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	1	0	0	0	0	0	0	0	0	0
145	150	4	1	0	0	0	0	0	0	0	0	0
150	155	4	1	0	0	0	0	0	0	0	0	0
155	160	4	1	0	0	0	0	0	0	0	0	0
160	165	5	2	0	0	0	0	0	0	0	0	0
165	170	5	2	0	0	0	0	0	0	0	0	0
170	175	5	2	0	0	0	0	0	0	0	0	0
175	180	6	3	0	0	0	0	0	0	0	0	0
180	185	6	3	0	0	0	0	0	0	0	0	0
185	190	6	3	0	0	0	0	0	0	0	0	0
190	195	6	4	1	0	0	0	0	0	0	0	0
195	200	7	4	1	0	0	0	0	0	0	0	0
200	210	7	4	1	0	0	0	0	0	0	0	0
210	220	8	5	2	0	0	0	0	0	0	0	0
220	230	8	6	3	0	0	0	0	0	0	0	0
230	240	9	6	3	0	0	0	0	0	0	0	0
240	250	10	7	4	1	0	0	0	0	0	0	0
250	260	10	7	4	2	0	0	0	0	0	0	0
260	270	11	8	5	2	0	0	0	0	0	0	0
270	280	11	9	6	3	0	0	0	0	0	0	0
280	290	12	9	6	3	0	0	0	0	0	0	0
290	300	13	10	7	4	1	0	0	0	0	0	0
300	310	13	10	7	5	2	0	0	0	0	0	0
310	320	14	11	8	5	2	0	0	0	0	0	0
320	330	14	12	9	6	3	0	0	0	0	0	0
330	340	15	12	9	6	3	1	0	0	0	0	0
340	350	16	13	10	7	4	1	0	0	0	0	0
350	360	16	13	10	8	5	2	0	0	0	0	0
360	370	17	14	11	8	5	2	0	0	0	0	0
370	380	17	15	12	9	6	3	0	0	0	0	0
380	390	18	15	12	9	6	4	1	0	0	0	0
390	400	19	16	13	10	7	4	1	0	0	0	0
400	410	19	16	13	11	8	5	2	0	0	0	0
410	420	20	17	14	11	8	5	3	0	0	0	0
420	430	21	18	15	12	9	6	3	0	0	0	0
430	440	21	18	15	12	9	7	4	1	0	0	0
440	450	22	19	16	13	10	7	4	1	0	0	0
450	460	23	19	16	14	11	8	5	2	0	0	0
460	470	23	20	17	14	11	8	6	3	0	0	0
470	480	24	21	18	15	12	9	6	3	0	0	0
480	490	25	21	18	15	12	10	7	4	1	0	0
490	500	25	22	19	16	13	10	7	4	2	0	0
500	510	26	23	19	17	14	11	8	5	2	0	0
510	520	27	24	20	17	14	11	9	6	3	0	0
520	530	28	24	21	18	15	12	9	6	3	0	0
530	540	28	25	22	18	15	13	10	7	4	1	0
540	550	29	26	22	19	16	13	10	7	5	2	0
550	560	30	26	23	20	17	14	11	8	5	2	0

## Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
560	570	30	27	24	20	17	14	12	9	6	3	0
570	580	31	28	24	21	18	15	12	9	6	3	1
580	590	32	28	25	22	18	16	13	10	7	4	1
590	600	32	29	26	22	19	16	13	10	8	5	2
600	610	33	30	26	23	20	17	14	11	8	5	2
610	620	34	31	27	24	20	17	15	12	9	6	3
620	630	35	31	28	24	21	18	15	12	9	6	4
630	640	35	32	29	25	22	19	16	13	10	7	4
640	650	36	33	29	26	23	19	16	13	11	8	5
650	660	37	33	30	27	23	20	17	14	11	8	5
660	670	37	34	31	27	24	21	18	15	12	9	6
670	680	38	35	31	28	25	21	18	15	12	9	7
680	690	39	35	32	29	25	22	19	16	13	10	7
690	700	39	36	33	29	26	23	19	16	14	11	8
700	710	40	37	33	30	27	23	20	17	14	11	8
710	720	41	38	34	31	27	24	21	18	15	12	9
720	730	42	38	35	31	28	25	21	18	15	12	10
730	740	42	39	36	32	29	25	22	19	16	13	10
740	750	43	40	36	33	30	26	23	19	17	14	11
750	760	44	40	37	34	30	27	23	20	17	14	11
760	770	44	41	38	34	31	28	24	21	18	15	12
770	780	45	42	38	35	32	28	25	22	18	15	13
780	790	46	42	39	36	32	29	26	22	19	16	13
790	800	46	43	40	36	33	30	26	23	20	17	14
800	810	47	44	40	37	34	30	27	24	20	17	14
810	820	48	45	41	38	34	31	28	24	21	18	15
820	830	49	45	42	38	35	32	28	25	22	18	16
830	840	49	46	43	39	36	32	29	26	22	19	16
840	850	50	47	43	40	37	33	30	26	23	20	17
850	860	51	47	44	41	37	34	30	27	24	20	17
860	870	51	48	45	41	38	35	31	28	24	21	18
870	880	52	49	45	42	39	35	32	29	25	22	19
880	890	53	49	46	43	39	36	33	29	26	22	19
890	900	53	50	47	43	40	37	33	30	27	23	20
900	910	54	51	47	44	41	37	34	31	27	24	21
910	920	55	52	48	45	41	38	35	31	28	25	21
920	930	56	52	49	45	42	39	35	32	29	25	22
930	940	56	53	50	46	43	39	36	33	29	26	23
940	950	57	54	50	47	44	40	37	33	30	27	23
950	960	58	54	51	48	44	41	37	34	31	27	24
960	970	58	55	52	48	45	42	38	35	31	28	25
970	980	59	56	52	49	46	42	39	36	32	29	25
980	990	60	56	53	50	46	43	40	36	33	29	26
990	1000	60	57	54	50	47	44	40	37	34	30	27
1000	1010	61	58	54	51	48	44	41	38	34	31	28
1010	1020	62	59	55	52	48	45	42	38	35	32	28
1020	1030	63	59	56	52	49	46	42	39	36	32	29
1030	1040	63	60	57	53	50	46	43	40	36	33	30
1040	1050	64	61	57	54	51	47	44	40	37	34	30
1050	1060	65	61	58	55	51	48	44	41	38	34	31
1060	1070	65	62	59	55	52	49	45	42	38	35	32
1070	1080	66	63	59	56	53	49	46	43	39	36	32
1080	1090	67	63	60	57	53	50	47	43	40	36	33
1090	1100	67	64	61	57	54	51	47	44	41	37	34
1100	1110	68	65	61	58	55	51	48	45	41	38	35
1110	1120	69	66	62	59	55	52	49	45	42	39	35
1120	1130	70	66	63	59	56	53	49	46	43	39	36
1130	1140	70	67	64	60	57	53	50	47	43	40	37
1140	1150	71	68	64	61	58	54	51	47	44	41	37
1150	1160	72	68	65	62	58	55	51	48	45	41	38

## Head of Household - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1160	1170	72	69	66	62	59	56	52	49	45	42	39
1170	1180	73	70	66	63	60	56	53	50	46	43	39
1180	1190	74	70	67	64	60	57	54	50	47	43	40
1190	1200	74	71	68	64	61	58	54	51	48	44	41
1200	1210	75	72	68	65	62	58	55	52	48	45	42
1210	1220	76	73	69	66	62	59	56	52	49	46	42
1220	1230	77	73	70	66	63	60	56	53	50	46	43
1230	1240	77	74	71	67	64	60	57	54	50	47	44
1240	1250	78	75	71	68	65	61	58	54	51	48	44
1250	1260	79	75	72	69	65	62	58	55	52	48	45
1260	1270	79	76	73	69	66	63	59	56	52	49	46
1270	1280	80	77	73	70	67	63	60	57	53	50	46
1280	1290	81	77	74	71	67	64	61	57	54	50	47
1290	1300	81	78	75	71	68	65	61	58	55	51	48
1300	1310	82	79	75	72	69	65	62	59	55	52	49
1310	1320	83	80	76	73	69	66	63	59	56	53	49
1320	1330	84	80	77	73	70	67	63	60	57	53	50
1330	1340	84	81	78	74	71	67	64	61	57	54	51
1340	1350	85	82	78	75	72	68	65	61	58	55	51
1350	1360	86	82	79	76	72	69	65	62	59	55	52

**1360 and over use the percentage method beginning on page 14.**

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	170	0	0	0	0	0	0	0	0	0	0	0
170	175	0	0	0	0	0	0	0	0	0	0	0
175	180	1	0	0	0	0	0	0	0	0	0	0
180	185	1	0	0	0	0	0	0	0	0	0	0
185	190	1	0	0	0	0	0	0	0	0	0	0
190	195	1	0	0	0	0	0	0	0	0	0	0
195	200	2	0	0	0	0	0	0	0	0	0	0
200	205	2	0	0	0	0	0	0	0	0	0	0
205	210	2	0	0	0	0	0	0	0	0	0	0
210	215	3	0	0	0	0	0	0	0	0	0	0
215	220	3	0	0	0	0	0	0	0	0	0	0
220	225	3	0	0	0	0	0	0	0	0	0	0
225	230	4	0	0	0	0	0	0	0	0	0	0
230	235	4	0	0	0	0	0	0	0	0	0	0
235	240	4	0	0	0	0	0	0	0	0	0	0
240	245	4	0	0	0	0	0	0	0	0	0	0
245	250	5	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	6	0	0	0	0	0	0	0	0	0	0
270	280	6	1	0	0	0	0	0	0	0	0	0
280	290	7	1	0	0	0	0	0	0	0	0	0
290	300	8	2	0	0	0	0	0	0	0	0	0
300	310	8	2	0	0	0	0	0	0	0	0	0
310	320	9	3	0	0	0	0	0	0	0	0	0
320	330	9	4	0	0	0	0	0	0	0	0	0
330	340	10	4	0	0	0	0	0	0	0	0	0
340	350	11	5	0	0	0	0	0	0	0	0	0
350	360	11	5	0	0	0	0	0	0	0	0	0
360	370	12	6	0	0	0	0	0	0	0	0	0
370	380	12	7	1	0	0	0	0	0	0	0	0
380	390	13	7	1	0	0	0	0	0	0	0	0
390	400	14	8	2	0	0	0	0	0	0	0	0
400	410	14	8	3	0	0	0	0	0	0	0	0
410	420	15	9	3	0	0	0	0	0	0	0	0
420	430	15	10	4	0	0	0	0	0	0	0	0
430	440	16	10	4	0	0	0	0	0	0	0	0
440	450	17	11	5	0	0	0	0	0	0	0	0
450	460	17	11	6	0	0	0	0	0	0	0	0
460	470	18	12	6	0	0	0	0	0	0	0	0
470	480	18	13	7	1	0	0	0	0	0	0	0
480	490	19	13	7	2	0	0	0	0	0	0	0
490	500	20	14	8	2	0	0	0	0	0	0	0
500	520	20	15	9	3	0	0	0	0	0	0	0
520	540	22	16	10	4	0	0	0	0	0	0	0
540	560	23	17	11	6	0	0	0	0	0	0	0
560	580	24	18	13	7	1	0	0	0	0	0	0
580	600	25	19	14	8	2	0	0	0	0	0	0
600	620	26	21	15	9	3	0	0	0	0	0	0
620	640	28	22	16	10	5	0	0	0	0	0	0
640	660	29	23	17	12	6	0	0	0	0	0	0
660	680	30	24	19	13	7	1	0	0	0	0	0
680	700	31	25	20	14	8	2	0	0	0	0	0
700	720	32	27	21	15	9	4	0	0	0	0	0
720	740	34	28	22	16	11	5	0	0	0	0	0
740	760	35	29	23	18	12	6	0	0	0	0	0
760	780	36	30	25	19	13	7	1	0	0	0	0
780	800	37	31	26	20	14	8	3	0	0	0	0
800	820	38	33	27	21	15	10	4	0	0	0	0
820	840	40	34	28	22	17	11	5	0	0	0	0
840	860	41	35	29	24	18	12	6	0	0	0	0

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
860	880	43	36	31	25	19	13	7	2	0	0	0
880	900	44	37	32	26	20	14	9	3	0	0	0
900	920	45	39	33	27	21	16	10	4	0	0	0
920	940	47	40	34	28	23	17	11	5	0	0	0
940	960	48	41	35	30	24	18	12	6	1	0	0
960	980	50	43	37	31	25	19	13	8	2	0	0
980	1000	51	44	38	32	26	20	15	9	3	0	0
1000	1020	52	46	39	33	27	22	16	10	4	0	0
1020	1040	54	47	40	34	29	23	17	11	5	0	0
1040	1060	55	48	42	36	30	24	18	12	7	1	0
1060	1080	57	50	43	37	31	25	19	14	8	2	0
1080	1100	58	51	44	38	32	26	21	15	9	3	0
1100	1120	59	53	46	39	33	28	22	16	10	5	0
1120	1140	61	54	47	41	35	29	23	17	11	6	0
1140	1160	62	55	49	42	36	30	24	18	13	7	1
1160	1180	64	57	50	43	37	31	25	20	14	8	2
1180	1200	65	58	51	45	38	32	27	21	15	9	4
1200	1220	66	60	53	46	39	34	28	22	16	11	5
1220	1240	68	61	54	48	41	35	29	23	17	12	6
1240	1260	69	62	56	49	42	36	30	24	19	13	7
1260	1280	71	64	57	50	44	37	31	26	20	14	8
1280	1300	72	65	58	52	45	38	33	27	21	15	10
1300	1320	73	67	60	53	46	40	34	28	22	17	11
1320	1340	75	68	61	55	48	41	35	29	23	18	12
1340	1360	76	69	63	56	49	42	36	30	25	19	13
1360	1380	78	71	64	57	51	44	37	32	26	20	14
1380	1400	79	72	65	59	52	45	39	33	27	21	16
1400	1420	80	74	67	60	53	47	40	34	28	23	17
1420	1440	82	75	68	62	55	48	41	35	29	24	18
1440	1460	83	76	70	63	56	49	43	36	31	25	19
1460	1480	85	78	71	64	58	51	44	38	32	26	20
1480	1500	86	79	72	66	59	52	46	39	33	27	22
1500	1520	87	81	74	67	60	54	47	40	34	29	23
1520	1540	89	82	75	69	62	55	48	42	35	30	24
1540	1560	90	83	77	70	63	56	50	43	37	31	25
1560	1580	92	85	78	71	65	58	51	44	38	32	26
1580	1600	93	86	79	73	66	59	53	46	39	33	28
1600	1620	94	88	81	74	67	61	54	47	40	35	29
1620	1640	96	89	82	76	69	62	55	49	42	36	30
1640	1660	97	90	84	77	70	63	57	50	43	37	31
1660	1680	99	92	85	78	72	65	58	51	45	38	32
1680	1700	100	93	86	80	73	66	60	53	46	39	34
1700	1720	101	95	88	81	74	68	61	54	47	41	35
1720	1740	103	96	89	83	76	69	62	56	49	42	36
1740	1760	104	97	91	84	77	70	64	57	50	44	37
1760	1780	106	99	92	85	79	72	65	58	52	45	38
1780	1800	107	100	93	87	80	73	67	60	53	46	40
1800	1820	108	102	95	88	81	75	68	61	54	48	41
1820	1840	110	103	96	90	83	76	69	63	56	49	42
1840	1860	111	104	98	91	84	77	71	64	57	51	44
1860	1880	113	106	99	92	86	79	72	65	59	52	45
1880	1900	114	107	100	94	87	80	74	67	60	53	47
1900	1920	115	109	102	95	88	82	75	68	61	55	48
1920	1940	117	110	103	97	90	83	76	70	63	56	49
1940	1960	118	111	105	98	91	84	78	71	64	58	51
1960	1980	120	113	106	99	93	86	79	72	66	59	52
1980	2000	121	114	107	101	94	87	81	74	67	60	54
2000	2020	122	116	109	102	95	89	82	75	68	62	55
2020	2040	124	117	110	104	97	90	83	77	70	63	56
2040	2060	125	118	112	105	98	91	85	78	71	65	58

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>2060</b>	<b>2080</b>	127	120	113	106	100	93	86	79	73	66	59
<b>2080</b>	<b>2100</b>	128	121	114	108	101	94	88	81	74	67	61
<b>2100</b>	<b>2120</b>	129	123	116	109	102	96	89	82	75	69	62
<b>2120</b>	<b>2140</b>	131	124	117	111	104	97	90	84	77	70	63
<b>2140</b>	<b>2160</b>	132	125	119	112	105	98	92	85	78	72	65
<b>2160</b>	<b>2180</b>	134	127	120	113	107	100	93	86	80	73	66
<b>2180</b>	<b>2200</b>	135	128	121	115	108	101	95	88	81	74	68
<b>2200</b>	<b>2220</b>	136	130	123	116	109	103	96	89	82	76	69
<b>2220</b>	<b>2240</b>	138	131	124	118	111	104	97	91	84	77	70
<b>2240</b>	<b>2260</b>	139	132	126	119	112	105	99	92	85	79	72

**2260 and over use the percentage method beginning on page 14.**

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	185	0	0	0	0	0	0	0	0	0	0	0
185	190	0	0	0	0	0	0	0	0	0	0	0
190	195	1	0	0	0	0	0	0	0	0	0	0
195	200	1	0	0	0	0	0	0	0	0	0	0
200	205	1	0	0	0	0	0	0	0	0	0	0
205	210	1	0	0	0	0	0	0	0	0	0	0
210	215	2	0	0	0	0	0	0	0	0	0	0
215	220	2	0	0	0	0	0	0	0	0	0	0
220	225	2	0	0	0	0	0	0	0	0	0	0
225	230	3	0	0	0	0	0	0	0	0	0	0
230	235	3	0	0	0	0	0	0	0	0	0	0
235	240	3	0	0	0	0	0	0	0	0	0	0
240	245	4	0	0	0	0	0	0	0	0	0	0
245	250	4	0	0	0	0	0	0	0	0	0	0
250	260	4	0	0	0	0	0	0	0	0	0	0
260	270	5	0	0	0	0	0	0	0	0	0	0
270	280	6	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	7	1	0	0	0	0	0	0	0	0	0
310	320	8	2	0	0	0	0	0	0	0	0	0
320	330	9	2	0	0	0	0	0	0	0	0	0
330	340	9	3	0	0	0	0	0	0	0	0	0
340	350	10	3	0	0	0	0	0	0	0	0	0
350	360	10	4	0	0	0	0	0	0	0	0	0
360	370	11	5	0	0	0	0	0	0	0	0	0
370	380	12	5	0	0	0	0	0	0	0	0	0
380	390	12	6	0	0	0	0	0	0	0	0	0
390	400	13	6	0	0	0	0	0	0	0	0	0
400	410	13	7	1	0	0	0	0	0	0	0	0
410	420	14	8	1	0	0	0	0	0	0	0	0
420	430	15	8	2	0	0	0	0	0	0	0	0
430	440	15	9	3	0	0	0	0	0	0	0	0
440	450	16	9	3	0	0	0	0	0	0	0	0
450	460	16	10	4	0	0	0	0	0	0	0	0
460	470	17	11	4	0	0	0	0	0	0	0	0
470	480	18	11	5	0	0	0	0	0	0	0	0
480	490	18	12	6	0	0	0	0	0	0	0	0
490	500	19	12	6	0	0	0	0	0	0	0	0
500	520	20	13	7	1	0	0	0	0	0	0	0
520	540	21	15	8	2	0	0	0	0	0	0	0
540	560	22	16	10	3	0	0	0	0	0	0	0
560	580	23	17	11	4	0	0	0	0	0	0	0
580	600	24	18	12	6	0	0	0	0	0	0	0
600	620	26	19	13	7	1	0	0	0	0	0	0
620	640	27	21	14	8	2	0	0	0	0	0	0
640	660	28	22	16	9	3	0	0	0	0	0	0
660	680	29	23	17	10	4	0	0	0	0	0	0
680	700	30	24	18	12	5	0	0	0	0	0	0
700	720	32	25	19	13	7	0	0	0	0	0	0
720	740	33	27	20	14	8	2	0	0	0	0	0
740	760	34	28	22	15	9	3	0	0	0	0	0
760	780	35	29	23	16	10	4	0	0	0	0	0
780	800	36	30	24	18	11	5	0	0	0	0	0
800	820	38	31	25	19	13	6	0	0	0	0	0
820	840	39	33	26	20	14	8	1	0	0	0	0
840	860	40	34	28	21	15	9	3	0	0	0	0
860	880	41	35	29	22	16	10	4	0	0	0	0
880	900	42	36	30	24	17	11	5	0	0	0	0
900	920	44	37	31	25	19	12	6	0	0	0	0

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
920	940	45	39	32	26	20	14	7	1	0	0	0
940	960	47	40	34	27	21	15	9	2	0	0	0
960	980	48	41	35	28	22	16	10	3	0	0	0
980	1000	49	42	36	30	23	17	11	5	0	0	0
1000	1020	51	43	37	31	25	18	12	6	0	0	0
1020	1040	52	45	38	32	26	20	13	7	1	0	0
1040	1060	54	46	40	33	27	21	15	8	2	0	0
1060	1080	55	48	41	34	28	22	16	9	3	0	0
1080	1100	56	49	42	36	29	23	17	11	4	0	0
1100	1120	58	50	43	37	31	24	18	12	6	0	0
1120	1140	59	52	45	38	32	26	19	13	7	1	0
1140	1160	61	53	46	39	33	27	21	14	8	2	0
1160	1180	62	55	47	40	34	28	22	15	9	3	0
1180	1200	63	56	49	42	35	29	23	17	10	4	0
1200	1220	65	57	50	43	37	30	24	18	12	5	0
1220	1240	66	59	52	44	38	32	25	19	13	7	0
1240	1260	68	60	53	46	39	33	27	20	14	8	2
1260	1280	69	62	54	47	40	34	28	21	15	9	3
1280	1300	70	63	56	49	41	35	29	23	16	10	4
1300	1320	72	64	57	50	43	36	30	24	18	11	5
1320	1340	73	66	59	51	44	38	31	25	19	13	6
1340	1360	75	67	60	53	45	39	33	26	20	14	8
1360	1380	76	69	61	54	47	40	34	27	21	15	9
1380	1400	77	70	63	56	48	41	35	29	22	16	10
1400	1420	79	71	64	57	50	42	36	30	24	17	11
1420	1440	80	73	66	58	51	44	37	31	25	19	12
1440	1460	82	74	67	60	52	45	39	32	26	20	14
1460	1480	83	76	68	61	54	47	40	33	27	21	15
1480	1500	84	77	70	63	55	48	41	35	28	22	16
1500	1520	86	78	71	64	57	49	42	36	30	23	17
1520	1540	87	80	73	65	58	51	43	37	31	25	18
1540	1560	89	81	74	67	59	52	45	38	32	26	20
1560	1580	90	83	75	68	61	54	46	39	33	27	21
1580	1600	91	84	77	70	62	55	48	41	34	28	22
1600	1620	93	85	78	71	64	56	49	42	36	29	23
1620	1640	94	87	80	72	65	58	50	43	37	31	24
1640	1660	96	88	81	74	66	59	52	45	38	32	26
1660	1680	97	90	82	75	68	61	53	46	39	33	27
1680	1700	98	91	84	77	69	62	55	47	40	34	28
1700	1720	100	92	85	78	71	63	56	49	42	35	29
1720	1740	101	94	87	79	72	65	57	50	43	37	30
1740	1760	103	95	88	81	73	66	59	52	44	38	32
1760	1780	104	97	89	82	75	68	60	53	46	39	33
1780	1800	105	98	91	84	76	69	62	54	47	40	34
1800	1820	107	99	92	85	78	70	63	56	48	41	35
1820	1840	108	101	94	86	79	72	64	57	50	43	36
1840	1860	110	102	95	88	80	73	66	59	51	44	38
1860	1880	111	104	96	89	82	75	67	60	53	45	39
1880	1900	112	105	98	91	83	76	69	61	54	47	40
1900	1920	114	106	99	92	85	77	70	63	55	48	41
1920	1940	115	108	101	93	86	79	71	64	57	50	42
1940	1960	117	109	102	95	87	80	73	66	58	51	44
1960	1980	118	111	103	96	89	82	74	67	60	52	45
1980	2000	119	112	105	98	90	83	76	68	61	54	46
2000	2020	121	113	106	99	92	84	77	70	62	55	48
2020	2040	122	115	108	100	93	86	78	71	64	57	49
2040	2060	124	116	109	102	94	87	80	73	65	58	51
2060	2080	125	118	110	103	96	89	81	74	67	59	52
2080	2100	126	119	112	105	97	90	83	75	68	61	53
2100	2120	128	120	113	106	99	91	84	77	69	62	55

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
<b>2120</b>	<b>2140</b>	129	122	115	107	100	93	85	78	71	64	56
<b>2140</b>	<b>2160</b>	131	123	116	109	101	94	87	80	72	65	58
<b>2160</b>	<b>2180</b>	132	125	117	110	103	96	88	81	74	66	59
<b>2180</b>	<b>2200</b>	133	126	119	112	104	97	90	82	75	68	60
<b>2200</b>	<b>2220</b>	135	127	120	113	106	98	91	84	76	69	62
<b>2220</b>	<b>2240</b>	136	129	122	114	107	100	92	85	78	71	63
<b>2240</b>	<b>2260</b>	138	130	123	116	108	101	94	87	79	72	65
<b>2260</b>	<b>2280</b>	139	132	124	117	110	103	95	88	81	73	66
<b>2280</b>	<b>2300</b>	140	133	126	119	111	104	97	89	82	75	67
<b>2300</b>	<b>2320</b>	142	134	127	120	113	105	98	91	83	76	69
<b>2320</b>	<b>2340</b>	143	136	129	121	114	107	99	92	85	78	70
<b>2340</b>	<b>2360</b>	145	137	130	123	115	108	101	94	86	79	72
<b>2360</b>	<b>2380</b>	146	139	131	124	117	110	102	95	88	80	73
<b>2380</b>	<b>2400</b>	147	140	133	126	118	111	104	96	89	82	74
<b>2400</b>	<b>2420</b>	149	141	134	127	120	112	105	98	90	83	76
<b>2420</b>	<b>2440</b>	150	143	136	128	121	114	106	99	92	85	77
<b>2440</b>	<b>2460</b>	152	144	137	130	122	115	108	101	93	86	79
<b>2460</b>	<b>2480</b>	153	146	138	131	124	117	109	102	95	87	80
<b>2480</b>	<b>2500</b>	154	147	140	133	125	118	111	103	96	89	81
<b>2500</b>	<b>2520</b>	156	148	141	134	127	119	112	105	97	90	83

**2520 and over use the percentage method beginning on page 14.**

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	370	0	0	0	0	0	0	0	0	0	0	0
370	380	1	0	0	0	0	0	0	0	0	0	0
380	390	1	0	0	0	0	0	0	0	0	0	0
390	400	2	0	0	0	0	0	0	0	0	0	0
400	420	3	0	0	0	0	0	0	0	0	0	0
420	440	4	0	0	0	0	0	0	0	0	0	0
440	460	5	0	0	0	0	0	0	0	0	0	0
460	480	6	0	0	0	0	0	0	0	0	0	0
480	500	7	0	0	0	0	0	0	0	0	0	0
500	520	9	0	0	0	0	0	0	0	0	0	0
520	540	10	0	0	0	0	0	0	0	0	0	0
540	560	11	0	0	0	0	0	0	0	0	0	0
560	580	12	0	0	0	0	0	0	0	0	0	0
580	600	13	1	0	0	0	0	0	0	0	0	0
600	640	15	3	0	0	0	0	0	0	0	0	0
640	680	18	5	0	0	0	0	0	0	0	0	0
680	720	20	8	0	0	0	0	0	0	0	0	0
720	760	22	10	0	0	0	0	0	0	0	0	0
760	800	25	12	0	0	0	0	0	0	0	0	0
800	840	27	15	2	0	0	0	0	0	0	0	0
840	880	30	17	5	0	0	0	0	0	0	0	0
880	920	32	20	7	0	0	0	0	0	0	0	0
920	960	34	22	9	0	0	0	0	0	0	0	0
960	1000	37	24	12	0	0	0	0	0	0	0	0
1000	1040	39	27	14	2	0	0	0	0	0	0	0
1040	1080	42	29	17	4	0	0	0	0	0	0	0
1080	1120	44	32	19	7	0	0	0	0	0	0	0
1120	1160	46	34	21	9	0	0	0	0	0	0	0
1160	1200	49	36	24	11	0	0	0	0	0	0	0
1200	1240	51	39	26	14	1	0	0	0	0	0	0
1240	1280	54	41	29	16	4	0	0	0	0	0	0
1280	1320	56	44	31	19	6	0	0	0	0	0	0
1320	1360	58	46	33	21	8	0	0	0	0	0	0
1360	1400	61	48	36	23	11	0	0	0	0	0	0
1400	1440	63	51	38	26	13	1	0	0	0	0	0
1440	1480	66	53	41	28	16	3	0	0	0	0	0
1480	1520	68	56	43	31	18	6	0	0	0	0	0
1520	1560	70	58	45	33	20	8	0	0	0	0	0
1560	1600	73	60	48	35	23	10	0	0	0	0	0
1600	1640	75	63	50	38	25	13	0	0	0	0	0
1640	1680	78	65	53	40	28	15	3	0	0	0	0
1680	1720	80	68	55	43	30	18	5	0	0	0	0
1720	1760	82	70	57	45	32	20	7	0	0	0	0
1760	1800	85	72	60	47	35	22	10	0	0	0	0
1800	1840	88	75	62	50	37	25	12	0	0	0	0
1840	1880	90	77	65	52	40	27	15	2	0	0	0
1880	1920	93	80	67	55	42	30	17	5	0	0	0
1920	1960	96	82	69	57	44	32	19	7	0	0	0
1960	2000	99	84	72	59	47	34	22	9	0	0	0
2000	2040	102	87	74	62	49	37	24	12	0	0	0
2040	2080	104	90	77	64	52	39	27	14	2	0	0
2080	2120	107	93	79	67	54	42	29	17	4	0	0
2120	2160	110	95	81	69	56	44	31	19	6	0	0
2160	2200	113	98	84	71	59	46	34	21	9	0	0
2200	2240	116	101	86	74	61	49	36	24	11	0	0
2240	2280	118	104	89	76	64	51	39	26	14	1	0
2280	2320	121	107	92	79	66	54	41	29	16	4	0
2320	2360	124	109	95	81	68	56	43	31	18	6	0
2360	2400	127	112	98	83	71	58	46	33	21	8	0
2400	2440	130	115	100	86	73	61	48	36	23	11	0

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
2440	2480	132	118	103	89	76	63	51	38	26	13	1
2480	2520	135	121	106	91	78	66	53	41	28	16	3
2520	2560	138	123	109	94	80	68	55	43	30	18	5
2560	2600	141	126	112	97	83	70	58	45	33	20	8
2600	2640	144	129	114	100	85	73	60	48	35	23	10
2640	2680	146	132	117	103	88	75	63	50	38	25	13
2680	2720	149	135	120	105	91	78	65	53	40	28	15
2720	2760	152	137	123	108	94	80	67	55	42	30	17
2760	2800	155	140	126	111	96	82	70	57	45	32	20
2800	2840	158	143	128	114	99	85	72	60	47	35	22
2840	2880	160	146	131	117	102	87	75	62	50	37	25
2880	2920	163	149	134	119	105	90	77	65	52	40	27
2920	2960	166	151	137	122	108	93	79	67	54	42	29
2960	3000	169	154	140	125	110	96	82	69	57	44	32
3000	3040	172	157	142	128	113	99	84	72	59	47	34
3040	3080	174	160	145	131	116	101	87	74	62	49	37
3080	3120	177	163	148	133	119	104	90	77	64	52	39
3120	3160	180	165	151	136	122	107	92	79	66	54	41
3160	3200	183	168	154	139	124	110	95	81	69	56	44
3200	3240	186	171	156	142	127	113	98	84	71	59	46
3240	3280	188	174	159	145	130	115	101	86	74	61	49
3280	3320	191	177	162	147	133	118	104	89	76	64	51
3320	3360	194	179	165	150	136	121	106	92	78	66	53
3360	3400	197	182	168	153	138	124	109	95	81	68	56
3400	3440	200	185	170	156	141	127	112	97	83	71	58
3440	3480	202	188	173	159	144	129	115	100	86	73	61
3480	3520	205	191	176	161	147	132	118	103	89	76	63
3520	3560	208	193	179	164	150	135	120	106	91	78	65
3560	3600	211	196	182	167	152	138	123	109	94	80	68
3600	3640	214	199	184	170	155	141	126	111	97	83	70
3640	3680	216	202	187	173	158	143	129	114	100	85	73
3680	3720	219	205	190	175	161	146	132	117	103	88	75
3720	3760	222	207	193	178	164	149	134	120	105	91	77
3760	3800	225	210	196	181	166	152	137	123	108	94	80
3800	3840	228	213	198	184	169	155	140	125	111	96	82
3840	3880	230	216	201	187	172	157	143	128	114	99	85
3880	3920	233	219	204	189	175	160	146	131	117	102	87
3920	3960	236	221	207	192	178	163	148	134	119	105	90
3960	4000	239	224	210	195	180	166	151	137	122	108	93
4000	4040	242	227	212	198	183	169	154	139	125	110	96
4040	4080	244	230	215	201	186	171	157	142	128	113	99
4080	4120	247	233	218	203	189	174	160	145	131	116	101
4120	4160	250	235	221	206	192	177	162	148	133	119	104
4160	4200	253	238	224	209	194	180	165	151	136	122	107
4200	4240	256	241	226	212	197	183	168	153	139	124	110
4240	4280	258	244	229	215	200	185	171	156	142	127	113
4280	4320	261	247	232	217	203	188	174	159	145	130	115
4320	4360	264	249	235	220	206	191	176	162	147	133	118
4360	4400	267	252	238	223	208	194	179	165	150	136	121
4400	4440	270	255	240	226	211	197	182	167	153	138	124
4440	4480	272	258	243	229	214	199	185	170	156	141	127
4480	4520	275	261	246	231	217	202	188	173	159	144	129
4520	4560	278	263	249	234	220	205	190	176	161	147	132
4560	4600	281	266	252	237	222	208	193	179	164	150	135
4600	4640	284	269	254	240	225	211	196	181	167	152	138
4640	4680	286	272	257	243	228	213	199	184	170	155	141
4680	4720	289	275	260	245	231	216	202	187	173	158	143
4720	4760	292	277	263	248	234	219	204	190	175	161	146
4760	4800	295	280	266	251	236	222	207	193	178	164	149
4800	4840	298	283	268	254	239	225	210	195	181	166	152

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>The amount of income tax to be withheld is -</b>												
<b>4840</b>	<b>4880</b>	300	286	271	257	242	227	213	198	184	169	155
<b>4880</b>	<b>4920</b>	303	289	274	259	245	230	216	201	187	172	157
<b>4920</b>	<b>4960</b>	306	291	277	262	248	233	218	204	189	175	160
<b>4960</b>	<b>5000</b>	309	294	280	265	250	236	221	207	192	178	163
<b>5000</b>	<b>5040</b>	312	297	282	268	253	239	224	209	195	180	166
<b>5040</b>	<b>5080</b>	314	300	285	271	256	241	227	212	198	183	169
<b>5080</b>	<b>5120</b>	317	303	288	273	259	244	230	215	201	186	171
<b>5120</b>	<b>5160</b>	320	305	291	276	262	247	232	218	203	189	174
<b>5160</b>	<b>5200</b>	323	308	294	279	264	250	235	221	206	192	177
<b>5200</b>	<b>5240</b>	326	311	296	282	267	253	238	223	209	194	180
<b>5240</b>	<b>5280</b>	328	314	299	285	270	255	241	226	212	197	183
<b>5280</b>	<b>5320</b>	331	317	302	287	273	258	244	229	215	200	185
<b>5320</b>	<b>5360</b>	334	319	305	290	276	261	246	232	217	203	188
<b>5360</b>	<b>5400</b>	337	322	308	293	278	264	249	235	220	206	191
<b>5400</b>	<b>5440</b>	340	325	310	296	281	267	252	237	223	208	194

**5440 and over use the percentage method beginning on page 14.**

## Head of Household - Daily or Miscellaneous Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	17	0	0	0	0	0	0	0	0	0	0	0
17	20	0	0	0	0	0	0	0	0	0	0	0
20	23	0	0	0	0	0	0	0	0	0	0	0
23	26	0	0	0	0	0	0	0	0	0	0	0
26	29	1	0	0	0	0	0	0	0	0	0	0
29	32	1	0	0	0	0	0	0	0	0	0	0
32	35	1	0	0	0	0	0	0	0	0	0	0
35	38	1	1	0	0	0	0	0	0	0	0	0
38	41	1	1	0	0	0	0	0	0	0	0	0
41	44	2	1	0	0	0	0	0	0	0	0	0
44	47	2	1	1	0	0	0	0	0	0	0	0
47	50	2	1	1	0	0	0	0	0	0	0	0
50	53	2	2	1	0	0	0	0	0	0	0	0
53	56	2	2	1	1	0	0	0	0	0	0	0
56	59	2	2	1	1	0	0	0	0	0	0	0
59	62	3	2	1	1	0	0	0	0	0	0	0
62	65	3	2	2	1	0	0	0	0	0	0	0
65	68	3	2	2	1	1	0	0	0	0	0	0
68	71	3	3	2	1	1	0	0	0	0	0	0
71	74	3	3	2	2	1	0	0	0	0	0	0
74	77	4	3	2	2	1	1	0	0	0	0	0
77	80	4	3	3	2	1	1	0	0	0	0	0
80	83	4	3	3	2	2	1	0	0	0	0	0
83	86	4	3	3	2	2	1	1	0	0	0	0
86	89	4	4	3	3	2	1	1	0	0	0	0
89	92	4	4	3	3	2	2	1	0	0	0	0
92	95	5	4	3	3	2	2	1	1	0	0	0
95	98	5	4	4	3	2	2	1	1	0	0	0
98	101	5	4	4	3	3	2	1	1	0	0	0
101	104	5	5	4	3	3	2	2	1	1	0	0
104	107	6	5	4	4	3	2	2	1	1	0	0
107	110	6	5	4	4	3	3	2	1	1	0	0
110	113	6	5	5	4	3	3	2	2	1	0	0
113	116	6	6	5	4	4	3	2	2	1	1	0
116	119	6	6	5	4	4	3	3	2	1	1	0
119	122	7	6	5	5	4	3	3	2	2	1	0
122	125	7	6	5	5	4	4	3	2	2	1	1
125	128	7	6	6	5	4	4	3	3	2	1	1
128	131	7	7	6	5	5	4	3	3	2	2	1
131	134	7	7	6	5	5	4	3	3	2	2	1
134	137	8	7	6	6	5	4	4	3	3	2	1
137	140	8	7	7	6	5	4	4	3	3	2	2
140	143	8	7	7	6	5	5	4	3	3	2	2
143	146	8	8	7	6	6	5	4	4	3	2	2
146	149	8	8	7	6	6	5	4	4	3	3	2
149	152	9	8	7	7	6	5	5	4	3	3	2
152	155	9	8	8	7	6	6	5	4	4	3	2
155	158	9	8	8	7	6	6	5	4	4	3	3
158	161	9	9	8	7	7	6	5	5	4	3	3
161	164	10	9	8	8	7	6	5	5	4	4	3
164	167	10	9	8	8	7	6	6	5	4	4	3
167	170	10	9	9	8	7	7	6	5	5	4	3
170	173	10	9	9	8	7	7	6	5	5	4	4
173	176	10	10	9	8	8	7	6	6	5	4	4
176	179	11	10	9	9	8	7	7	6	5	5	4
179	182	11	10	9	9	8	7	7	6	5	5	4
182	185	11	10	10	9	8	8	7	6	6	5	4
185	188	11	11	10	9	9	8	7	7	6	5	4
188	191	11	11	10	9	9	8	7	7	6	5	5
191	194	12	11	10	10	9	8	8	7	6	6	5

## Head of Household - Daily or Miscellaneous Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
194	197	12	11	11	10	9	8	8	7	6	6	5
197	200	12	11	11	10	9	9	8	7	7	6	5
200	203	12	12	11	10	10	9	8	8	7	6	6
203	206	12	12	11	10	10	9	8	8	7	6	6
206	209	13	12	11	11	10	9	9	8	7	7	6
209	212	13	12	12	11	10	10	9	8	8	7	6
212	215	13	12	12	11	10	10	9	8	8	7	6
215	218	13	13	12	11	11	10	9	9	8	7	7
218	221	14	13	12	12	11	10	9	9	8	7	7
221	224	14	13	12	12	11	10	10	9	8	8	7
224	227	14	13	13	12	11	11	10	9	9	8	7
227	230	14	13	13	12	11	11	10	9	9	8	7
230	233	14	14	13	12	12	11	10	10	9	8	8
233	236	15	14	13	13	12	11	11	10	9	9	8
236	239	15	14	13	13	12	11	11	10	9	9	8
239	242	15	14	14	13	12	12	11	10	10	9	8
242	245	15	15	14	13	13	12	11	10	10	9	8
245	248	15	15	14	13	13	12	11	11	10	9	9
248	251	16	15	14	14	13	12	12	11	10	10	9
251	254	16	15	14	14	13	12	12	11	10	10	9
254	257	16	15	15	14	13	13	12	11	11	10	9
257	260	16	16	15	14	14	13	12	12	11	10	10
260	263	16	16	15	14	14	13	12	12	11	10	10
263	266	17	16	15	15	14	13	13	12	11	11	10
266	269	17	16	16	15	14	14	13	12	12	11	10
269	272	17	16	16	15	14	14	13	12	12	11	10
272	275	17	17	16	15	15	14	13	13	12	11	11
275	278	18	17	16	15	15	14	13	13	12	11	11
278	281	18	17	16	16	15	14	14	13	12	12	11
281	284	18	17	17	16	15	15	14	13	13	12	11

**284 and over use the percentage method on page 14.**

### Use of the Daily or Miscellaneous Table

***Irregular Wage Payments:***

The daily or miscellaneous table is used for regular pay periods of less than one week. It is also used in the case of any employer who has no payroll period. This method requires a determination of the number of days in the period covered by the wage payments excluding Sundays and holidays. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count back to the number of days from the date of payment to the latest of these three events: (a) the last payment of wages made during the same calendar year, (b) the date employment began if it is during the same calendar year, or (c) January 1 of the same year.

***Example:***

To find the amount of income tax to be withheld for other than a daily payroll period, determine the average daily wage in the miscellaneous period, select the amount of tax from the table, and multiply that amount by the number of days in the period. A single person maintaining a household claiming two allowances on his Form NC-4 is employed for three days each week and his total wages for the three days, computed on an hourly basis, is \$271.00. The amount of income tax to be withheld is computed as follows:

Total wage payment.....	\$271.00
Average Daily Wage (total divided by three) .....	\$90.33
Tax on average daily wage (from bracket for \$89.00 - \$92.00) and column for two allowances.....	\$3.00
Total tax to be withheld (tax on average daily wage multiplied by three) .....	\$9.00

***Supplemental Wage Payments:***

NOTE: The daily or miscellaneous table is not to be used for employees who have a regular payroll period and receive in addition to their regular pay, but not at the same time, supplemental wage payments such as bonuses, overtime pay, commissions, etc. If such supplemental wages are paid, see Supplemental Wage section 12 in these instructions.

**Business Registration Application for  
Income Tax Withholding, Sales and Use Tax,  
and Machinery and Equipment Tax**  
North Carolina Department of Revenue

**I. Identifying Information**

1. Federal Employer ID No.: \_\_\_\_\_ or Proprietor's Social Security No.: \_\_\_\_\_

2. Type of Ownership:  Proprietorship  Corporation  LLC  Partnership  LLP  Fiduciary  Other (Specify) \_\_\_\_\_  
If a corporation, state of incorporation: \_\_\_\_\_ If Corporation or LLC, enter N.C. Secretary of State ID No., if applicable: \_\_\_\_\_

3. Legal Business or Owner's Name: \_\_\_\_\_

4. Trade Name (DBA Name): \_\_\_\_\_

5. Daytime Business Phone: \_\_\_\_\_ 6. Fax Phone: \_\_\_\_\_

7. Business Location in N.C.: Street \_\_\_\_\_  
(Not P.O. Box Number) City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ County \_\_\_\_\_

8. Is the business located within city or town limits?  Yes  No 9. Number of locations in N.C. \_\_\_\_\_ Enclose list if more than one.

10. Mailing Address: Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

11. List responsible persons (President, Treasurer, Chief Financial Officer, Manager, Primary Partners, other officers, etc.):

Name	Title	Social Security No.	Address
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**II. Withholding Tax Section**

*Complete to apply for an Income Tax Withholding Number.*

-Do you have employees who are subject to N.C. withholding?  Yes  No -Date when wages were or will first be paid in N.C.: \_\_\_\_\_  
(You are required to file a return beginning with the month or quarter you indicate.)

-Do you make pension payments to N.C. residents?  Yes  No  
If yes, do you choose to report the pension payment withholding separately? (See instructions)  Yes  No

-Do you pay compensation (other than wages to employees) to a nonresident entity or a nonresident individual for personal services performed in N.C.?  Yes  No

-Do you pay compensation (other than wages) to an ITIN contractor for services performed in N.C.?  Yes  No

-Total amount you expect to withhold each month:  Less than \$250 (Quarterly)  \$250 - \$2,000 (Monthly)  more than \$2,000 (Semiweekly)

-If your business is seasonal, fill in circles for months employees are paid:  Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

**III. Sales and Use Tax Section**

*Complete to apply for a Sales and Use Tax Number.* (You are required to file a return beginning with the month or quarter you indicate.)

-When will you start selling or purchasing items subject to N.C. sales or use tax? \_\_\_\_\_

-Will your sales be?  Retail (to users or consumers)  Wholesale (to registered merchants for resale)  Both Retail and Wholesale

-What kind of business do you operate? (Be specific) \_\_\_\_\_

-What accounting method will you use?  Cash  Accrual -Are you registering only to remit use tax on purchases?  Yes  No

-Will you provide and sell electricity?  Yes  No -Will you provide and sell telecommunications services?  Yes  No

-Will you lease motor vehicles to others?  Yes  No -Will you provide and sell direct-to-home satellite services?  Yes  No

-Will you sell new tires?  Yes  No -Will you provide and sell other video programming services?  Yes  No

-Will you sell new appliances?  Yes  No

-Amount of sales tax expected each month:  Less than \$100 (Quarterly)  \$100 - \$20,000 (Monthly)  \$20,000 or more (Monthly with Prepayment)

-If your business is seasonal, fill in circles for months of sales:  Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

**IV. Machinery and Equipment Tax Section** - Complete to apply for a number to remit tax on purchases of machinery and equipment.

-Are you registering to remit tax on purchases of machinery or recycling equipment to operate a manufacturing industry or plant?  Yes  No

-When will you begin making these purchases? \_\_\_\_\_

**V. Signature:** \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

I certify that, to the best of my knowledge, this application is accurate and complete.

## Income Tax Withholding

**Wages:** North Carolina law requires withholding of income tax from salaries and wages of all residents regardless of where earned and from wages of nonresidents for personal services performed in this State. The tax must be withheld from each payment of wages, and is considered to be held in trust until it is paid to the Department of Revenue. Due date requirements for reporting and paying the tax depend on the amount of tax withheld each month. Employers withholding less than \$250 per month report and pay quarterly. Employers who, on average, withhold at least \$250 but less than \$2,000 per month report and pay monthly. Employers who, on average, withhold \$2,000 or more per month make payments on the dates federal deposits are required and file quarterly reports.

**Pension Payments:** If you are required to withhold federal tax under section 3405 of the Internal Revenue Code on a pension payment to a N.C. resident, you must also withhold State income tax unless the recipient elects no withholding. You must withhold on periodic payments as if the recipient is a married person with three allowances unless the recipient provides an exemption certificate (Form NC-4P) reflecting a different filing status or number of allowances. For nonperiodic distributions, 4% of the tax must be withheld. **Reporting and Paying Pension Withholding:** If you already have a wage withholding identification number, you can report and pay the pension withholding with your wage withholding or you may choose to report and pay the withholding tax separately. If you choose to pay pension withholding with wage withholding, you do not have to complete this form. However, if you choose separate reporting of wage and pension withholding, or if you report only pension withholding, you must complete and file this form to obtain a new identification number.

**Compensation Paid to a Nonresident Individual or Nonresident Entity for Personal Services Performed in North Carolina:** If you pay non-wage compensation of more than \$1,500 during the calendar year to a nonresident contractor for personal services performed in N.C. in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program, you must withhold N.C. income tax at the rate of 4% from this non-wage compensation.

**Compensation Paid to an ITIN Contractor:** If you pay non-wage compensation of more than \$1,500 during the calendar year to an ITIN contractor, you must withhold North Carolina income tax at the rate of 4% from the non-wage compensation. An ITIN contractor is a contractor who performs services in North Carolina for compensation other than wages and whose taxpayer identification number is an ITIN number instead of a social security number. An ITIN is issued by the Internal Revenue Services to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number.

**Reporting and Paying Withholding from Non-wage Compensation:** If you already have a wage withholding identification number, you should report and pay the non-wage withholding with your wage withholding. If you report only non-wage withholding, you must complete and file this form to obtain a withholding identification number. **For detailed instructions on reporting and paying tax withheld from wages, pensions, and other non-wage compensation, see Form NC-30, Income Tax Withholding Tables and Instructions for Employers. Form NC-30 is available on the Department's website at [www.dorn.com](http://www.dorn.com).**

## Sales and Use Tax

Every person who engages as a retailer or wholesale merchant in the business of selling, renting, or leasing taxable tangible personal property, services, and certain digital property in this State or who operates a laundry, dry cleaning plant, or similar business in this State, or a business deriving gross receipts from an accommodation in this State must obtain a Certificate of Registration. A Certificate of Registration allows the merchant to issue a Certificate of Exemption to obtain property for resale without paying the sales tax. A purchaser is liable for a \$250 penalty for misuse of a Certificate of Exemption. See the certificate for instructions on its proper use.

Every business that buys taxable tangible personal property, services, and certain digital property from out-of-state vendors for storage, use, or consumption in North Carolina is required to obtain a Users or Consumers Use Tax Registration unless the business is registered for sales and use tax or has paid all taxes due on their purchases. Individuals making non-business purchases should remit the use tax due on their North Carolina Individual Income Tax Return and are not required to register.

## Machinery and Equipment Tax

Every manufacturing industry or plant (including a contractor or subcontractor that performs contracts with a manufacturing industry or plant), major recycling facility, research development company, software publishing company, eligible datacenter, and industrial machinery refurbishing company is required to register and remit the 1% tax with an \$80 maximum per article when purchasing mill machinery, mill machinery parts or accessories, or equipment for storage, use, or consumption in this State.

## Business Registration Application Instructions

**Step 1** - Complete Section I, Identifying Information. Use your computer to complete this Web-Fill form in its entirety, print the completed form, and mail to the Department.

- Line 1 Enter your Federal Employer's Identification Number. If you have applied for the number, but have not yet received it, enter "applied for" and furnish the number as soon as it is available. **Important:** Federal employer identification numbers are required of all partnerships. If the business is a proprietorship, enter the Social Security Number of the owner.
- Line 3 If the business is a sole proprietorship, enter the name of the owner. If the business is a corporation or a LLC, enter the legal name. The legal name of the N.C. corporation or LLC is the name shown on the Articles of Incorporation or Articles of Organization filed with the Secretary of State. The legal name of an out-of-state corporation or LLC is the name shown on the Certificate of Authority issued by the Secretary of State. If the business is a partnership, enter the legal name of the partnership and list the partners' names in Item 11.
- Line 4 Enter the trade name by which your business is known to the public.
- Line 7 Enter the address of the actual business location, **not the home address of an individual owner or a representative in N.C.**

**Step 2** - Complete Section II if you are applying for an Income Tax Withholding Number.

**Step 3** - Complete Section III if you are applying for a Certificate of Registration, also known as a Sales and Use Tax Number, or for a Users or Consumers Use Tax Registration.

**Step 4** - Complete Section IV if you are applying for a number to remit the machinery and equipment tax.

**Step 5** - Sign the application and mail it to P.O. Box 25000, Raleigh, NC 27640-0100. The application must be signed by the owner, a partner, a corporate officer, or another authorized individual. Questions can be directed to 1-877-252-3052 (toll-free).

**NOTE** - The Department will assign you a withholding, sales and use tax, and machinery and equipment tax account number as appropriate, after this application is processed. Use the assigned number to make your tax payments. The amount of tax withheld or any sales tax collected is deemed by law to be held in trust by you for the State of N.C. Failure to remit or any misapplication of these funds to the Department of Revenue could result in criminal action.

NC-4

Web  
12-09

# Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

Social Security Number \_\_\_\_\_

Marital Status  Single  Head of Household  Married or Qualifying Widow(er)

First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_

Address \_\_\_\_\_ County (Enter first five letters) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code (5 Digit) \_\_\_\_\_ Country (If not U.S.) \_\_\_\_\_

(See Form NC-4 Instructions before completing this form)

1. Total number of allowances you are claiming  
(From Line F of the Personal Allowances Worksheet on Page 2) \_\_\_\_\_

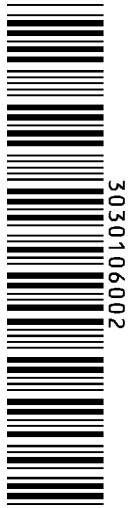
2. Additional amount, if any, you want withheld from each pay period  
(Enter whole dollars) \_\_\_\_\_ .00

3. I certify that I am not subject to North Carolina withholding because I meet the following two conditions:  
 • Last year I was entitled to a refund of all State income tax withheld because I had no tax liability; and  Check Here  
 • This year I expect a refund of all State income tax withheld because I expect to have no tax liability.

4. I certify that I am not subject to North Carolina withholding because I meet the requirements of the Military Spouses Residency Relief Act and I am legally domiciled in the state of \_\_\_\_\_  Check Here  
 \_\_\_\_\_  
 (Enter state of domicile)

If line 3 or line 4 above applies to you, enter the year effective 20 write "EXEMPT" here → \_\_\_\_\_

5. I certify that I no longer meet the requirements for exemption on line 3  or line 4  (Check applicable box)  
 Therefore, I revoke my exemption and request that my employer withhold North Carolina income tax based on the number of allowances entered on line 1 and any amount entered on line 2.  Check Here



**CAUTION:** If you furnish an employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or 4, whichever applies.

(Employer: Complete below only if sending to the North Carolina Department of Revenue. Submit the original and keep a copy for your records.)

Employer's Name (USE CAPITAL LETTERS) \_\_\_\_\_ FEIN \_\_\_\_\_

Employer's Address \_\_\_\_\_ County (Enter first five letters) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code (5 Digit) \_\_\_\_\_ Country (If not U.S.) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_-\_\_\_\_-\_\_\_\_

**Personal Allowances Worksheet**

A. Enter "1" for yourself if no one else can claim you as a dependent ..... A. \_\_\_\_\_

**IN ADDITION TO A. ABOVE:**

B. Enter "1" if you are married and you expect your spouse's wages to be from \$1,000 to \$3,500.  
Enter "2" if you are married and your spouse has no income or expects to earn less than \$1,000 ..... B. \_\_\_\_\_

C. Enter "1" if you are a qualifying widow(er)..... C. \_\_\_\_\_

D. Enter the number of dependents (other than your spouse or yourself) you will claim on  
your tax return ..... D. \_\_\_\_\_

E. If you plan to itemize, claim adjustments to income, or have allowable tax credits and want to  
reduce your withholding, complete the **Deductions, Adjustments, and Tax Credits Worksheet**  
below and enter number from line 14..... E. \_\_\_\_\_

F. Add lines A through E and enter total here and on line 1 of your **Employee's Withholding  
Allowance Certificate** ..... F. \_\_\_\_\_

**Deductions, Adjustments, and Tax Credits Worksheet**

1. Additional withholding allowances may be claimed if you expect to have allowable itemized  
deductions exceeding the standard deduction. Enter an estimate of the total itemized  
deductions to be claimed on your federal tax return less the amount of any State income tax  
included in your federal deductions..... 1. \_\_\_\_\_

2. Enter { \$4,400 if head of household  
\$3,000 if single  
\$3,000 if married filing separately  
\$6,000 if married filing jointly or qualifying widow(er)..... 2. \_\_\_\_\_

3. Subtract line 2 from line 1, enter the result here ..... 3. \_\_\_\_\_

4. Enter an estimate of your federal adjustments to income and your State deductions from  
federal taxable income ..... 4. \_\_\_\_\_

5. Add lines 3 and 4 ..... 5. \_\_\_\_\_

6. Enter an estimate of your nonwage income (such as dividends or interest)..... 6. \_\_\_\_\_

7. Enter an estimate of your State additions to federal taxable income (do not enter the  
addition for state income tax or the additions for the standard deduction and personal exemption  
inflation adjustment) ..... 7. \_\_\_\_\_

8. Add lines 6 and 7..... 8. \_\_\_\_\_

9. Subtract line 8 from line 5..... 9. \_\_\_\_\_

10. Divide the amount on line 9 by \$2,500 (\$2,000 if you expect your income from all sources for  
the year to equal or exceed the following amounts for your filing status: \$60,000 - single;  
\$80,000 - head of household; \$50,000 - married or qualifying widow(er)) and enter the result  
here. Drop any fraction..... 10. \_\_\_\_\_

11. If you are entitled to tax credits, for each \$175 (\$140 if you expect your income from all  
sources for the year to equal or exceed the following amounts for your filing status: \$60,000 - single;  
\$80,000 - head of household; \$50,000 - married or qualifying widow(er)) of tax credit, enter "1"  
additional allowance..... 11. \_\_\_\_\_

12. Add lines 10 and 11 and enter total here..... 12. \_\_\_\_\_

13. If you completed this worksheet on the basis of married filing jointly, enter the number from line  
12 that your spouse will claim ..... 13. \_\_\_\_\_

14. Subtract line 13 from line 12 and enter the total here and on line E of the **Personal Allowances  
Worksheet**..... 14. \_\_\_\_\_

# Instructions for Completing Form NC-4 Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

## General Instructions

**PURPOSE** - Complete **Form NC-4, Employees Withholding Allowance Certificate**, so that your employer can withhold the correct amount of State income tax from your pay. You should consider completing a new NC-4 if your personal or financial situation has changed from the previous year.

**BASIC INSTRUCTIONS** - Complete the **Personal Allowances Worksheet** on Page 2 of Form NC-4. An additional worksheet is provided on Page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or tax credits. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances if you wish to increase the tax withheld during the year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs except that a new NC-4 is not required until the next year in the following cases:

1. When a dependent dies during the year.
2. When an individual ceases to be a dependent during the year and the support furnished will be the chief support for the year.
3. When an individual ceases to be head of household after maintaining the household for the major portion of the year.

**EXEMPTION FROM WITHHOLDING** - Read lines 3 and 4 of Form NC-4 to see if you can claim exempt status.

**Military Spouses:** Under the *Servicemembers Civil Relief Act* ("SCRA"), as amended by the *Military Spouses Residency Relief Act of 2009*, your wages are exempt from North Carolina income tax if (1) you are the spouse of a servicemember who is not legally domiciled in North Carolina and who is in North Carolina solely in compliance with military orders; (2) you are in North Carolina solely to be with your spouse; and (3) you are domiciled in the same state as the servicemember. If you claim exemption under the SCRA, enter your state of domicile on line 4 and enter "EXEMPT" in the applicable box. You must attach a copy of your spousal military identification card and a copy of the servicemember's most recent leave and earnings statement. With respect to the military spouse exemption, neither spouse qualifies for exemption under the *Military Spouses Residency Relief Act* if both spouses are servicemembers who are in North Carolina in compliance with military orders. If a servicemember is stationed in a state other than North Carolina and the servicemember's spouse performs services in North Carolina, that spouse's earned income is not exempt from North Carolina withholding or North Carolina individual income tax.

If you meet the conditions for exemption on line 3 or 4, only complete those lines; do not complete lines 1 and 2. No State income tax will be withheld from your pay. If claiming exempt, the statement is effective for one calendar year only and a new statement must be

completed and given to your employer by December 1 to maintain your exempt status for the following tax year. If you do not provide a new NC-4 by December 1, the employer is required to withhold based on single status with zero allowances. However, if during the year you no longer meet the requirement for exemption on line 4, you must complete a new NC-4.

**HEAD OF HOUSEHOLD** - Generally you may claim head of household status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. Note: "Head of Household" for State tax purposes is the same as for federal tax purposes.

**QUALIFYING WIDOW(ER)** - You may claim qualifying widow(er) status only if your spouse died in either of the two preceding tax years and you meet the following requirements:

1. Your home is maintained as the main household of a child or stepchild for whom you can claim an exemption; and
2. You were entitled to file a joint return with your spouse in the year of your spouse's death.

**Note:** "Qualifying Widow(er)" for State tax purposes is the same as for federal tax purposes. Because the standard deduction used in the tax tables for married and qualifying widow(er) is \$3,000 and you are entitled to a standard deduction of \$6,000, you may elect to claim an additional personal withholding allowance on line C of the **Personal Allowances Worksheet** to avoid having too much tax withheld.

**MARRIED AND SPOUSE DOES NOT WORK OR HAS WAGE INCOME OF LESS THAN \$3,500** - The withholding tax tables are based on both spouses earning wages during the year. If your spouse does not work or will earn wages of less than \$3,500 during the year, you may elect to complete line B of the **Personal Allowances Worksheet** to avoid having too much tax withheld.

**TWO JOBS** - If you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using only one Form NC-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other.

**NONWAGE INCOME** - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form NC-40.

**All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the North Carolina Department of Revenue.**

# Withholding Certificate for Pension or Annuity Payments

North Carolina Department of Revenue

**PURPOSE.** Form NC-4P is for North Carolina residents who are recipients of income from pensions, annuities, and certain other deferred compensation plans. Use the form to tell payers whether you want any State income tax withheld and on what basis. You can also use the form to choose not to have State income tax withheld. However, you cannot make this choice for eligible rollover distributions. The method and rate of withholding depends on whether the payment you receive is a periodic payment or a nonperiodic distribution. This form is also to be used by a nonresident with a North Carolina address to indicate that no tax is to be withheld from pension payments.

**Caution:** *There are penalties for not paying enough tax during the year, either through withholding or estimated tax payments. New retirees, especially, should see Form NC-40, Individual Estimated Income Tax, for details on the estimated income tax requirements. You may be able to avoid quarterly estimated income tax payments by having enough tax withheld from your pension or annuity using Form NC-4P.*

**PERIODIC PAYMENTS.** Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages. Periodic payments are made in

installments at regular intervals over a period of more than one year. They may be paid annually, quarterly, monthly, etc. If you want State income tax withheld, you should complete the **Personal Allowances Worksheet** below and enter the result on line 2 of Form NC-4P. You can designate an additional amount to be withheld on line 3. Submit the completed form to your payer. If you do not submit Form NC-4P to your payer, the payer must withhold on periodic payments as if you are married claiming three withholding allowances.

For periodic payments, your Form NC-4P stays in effect until you change or revoke it. Your payer must notify you each year of your right to choose not to have State income tax withheld or to revoke your election.

**NONPERIODIC DISTRIBUTIONS - 4% WITHHOLDING.** Your payer must withhold a flat 4% from a nonperiodic distribution unless you choose not to have income tax withheld. A nonperiodic distribution means any distribution which is not a periodic payment. (The 4% withholding is required on eligible rollover distributions and you cannot choose not to have income tax withheld from those distributions.) Distributions from an IRA that are payable on demand are treated as nonperiodic distributions. The election to withhold from

nonperiodic distributions applies on a distribution by distribution basis. If you choose not to have tax withheld from a nonperiodic distribution, you should check the box on line 1 of Form NC-4P and submit the completed form to your payer.

**MISSING OR INCORRECT TAXPAYER IDENTIFICATION NUMBER.** If you submit an NC-4P that does not contain the taxpayer identification number, or if the identification number is incorrect, the payer cannot honor your request not to have income tax withheld. The payer must withhold on periodic payments as if you are married claiming three withholding allowances. Withholding on nonperiodic distributions will be at the 4% rate.

**REVOKING YOUR "NO WITHHOLDING" CHOICE.** If you previously chose not to have State income tax withheld on either periodic or nonperiodic payments, complete another NC-4P and submit to your payer. Write "Revoked" next to the check box on line 1 of the form and tax will be withheld at the rate set by law.

**IMPORTANT.** Government retirees whose income is exempt from State tax as a result of the *Bailey Settlement* should choose no withholding by checking the box on line 1 of Form NC-4P.

### Personal Allowances Worksheet

- A. Enter "1" for yourself if no one else can claim you as a dependent ..... A. \_\_\_\_\_
- IN ADDITION TO A. ABOVE:**
- B. Enter "1" if you are married and you expect your spouse's pension or wages to be from \$1,000 to \$3,500.  
Enter "2" if you are married and your spouse has no income or expects to earn less than \$1,000 ..... B. \_\_\_\_\_
- C. Enter "1" if you are a qualifying widow(er)..... C. \_\_\_\_\_
- D. Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return ..... D. \_\_\_\_\_
- E. If you plan to itemize, claim adjustments to income, or have allowable tax credits and want to reduce your withholding, complete the Deductions, Adjustments, and Tax Credits Worksheet on page 2 and enter number from line 14 ..... E. \_\_\_\_\_
- F. Add lines A through E and enter total here and on line 2 of Withholding Certificate for Pension or Annuity Payments ..... F. \_\_\_\_\_

.....Cut here and give this certificate to your employer. Keep the top portion for your records.....

North Carolina Department of Revenue

## Form **NC-4P** Withholding Certificate for Pension or Annuity Payments

Type or print your first name and middle initial	Last name	Your social security number
Home address (number and street or rural route)		Claim or identification number (if any) of your pension or annuity contract
City or town, state, and ZIP code		

**Complete the following applicable lines:**

- 1** Check here if you do not want any State income tax withheld from your pension or annuity. (Do not complete lines 2 or 3.)  ▶
- 2** Total number of allowances and marital status you are claiming for withholding from each **periodic** pension or annuity payment. (You may also designate an additional dollar amount on line 3.) ..... ▶
- Marital status:    Single    Married or Qualifying Widow(er)    Head of Household (Enter number of allowances)
- 3** Additional amount, if any you want withheld from each pension or annuity payment. **Note:** *For periodic payments you cannot enter an amount here without entering the number (including zero) of allowances on line 2.* ..... ▶ \$

**Your Signature** ▶ \_\_\_\_\_

**Date** ▶ \_\_\_\_\_

**Deductions, Adjustments, and Tax Credits Worksheet**

1. Additional withholding allowances may be claimed if you expect to have allowable itemized deductions exceeding the standard deduction. Enter an estimate of the total itemized deductions to be claimed on your federal tax return less the amount of any State income tax included in your federal deductions..... 1. \_\_\_\_\_
2. Enter 

}	\$4,400 if head of household
	\$3,000 if single
	\$3,000 if married filing separately
	\$6,000 if married filing jointly or qualifying widow(er)..... 2. _____
3. Subtract line 2 from line 1, enter the result here ..... 3. \_\_\_\_\_
4. Enter an estimate of your federal adjustments to income and your State deductions from federal taxable income ..... 4. \_\_\_\_\_
5. Add lines 3 and 4 ..... 5. \_\_\_\_\_
6. Enter an estimate of your income not subject to withholding (such as dividends or interest)..... 6. \_\_\_\_\_
7. Enter an estimate of your State additions to federal taxable income (do not enter the addition for state income tax or the additions for the standard deduction and personal exemption inflation adjustment)..... 7. \_\_\_\_\_
8. Add lines 6 and 7..... 8. \_\_\_\_\_
9. Subtract line 8 from line 5..... 9. \_\_\_\_\_
10. Divide the amount on line 9 by \$2,500 (\$2,000 if you expect your income from all sources for the year to equal or exceed the following amounts for your filing status: \$60,000 - single; \$80,000 - head of household; \$50,000 - married or qualifying widow(er)) and enter the result here. Drop any fraction..... 10. \_\_\_\_\_
11. If you are entitled to tax credits, for each \$175 (\$140 if you expect your income from all sources for the year to equal or exceed the following amounts for your filing status: \$60,000 - single; \$80,000 - head of household; \$50,000 - married or qualifying widow(er) of tax credit, enter "1" additional allowance..... 11. \_\_\_\_\_
12. Add lines 10 and 11 and enter total here..... 12. \_\_\_\_\_
13. If you completed this worksheet on the basis of married filing jointly, enter the number from line 12 that your spouse will claim ..... 13. \_\_\_\_\_
14. Subtract line 13 from line 12 and enter the total here and on line E of the Personal Allowances Worksheet ..... 14. \_\_\_\_\_

If you furnish a pension payer a **Withholding Certificate for Pension or Annuity Payments** that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.



## ***Taxpayer Assistance and Forms***

***1-877-252-3052 (Toll Free)***

Additional information about withholding tax and tax forms may be obtained from the Department's website at [www.dornc.com](http://www.dornc.com). Taxpayers may also call the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll free) to obtain the information and to request forms.

Taxpayers may receive other important notices about law changes and related tax matters by subscribing to the Department's Tax Update Email List, which can be located by choosing the "E-Alerts" option on the Department's home page.



***You can file your return and pay your tax online at [www.dornc.com](http://www.dornc.com). Click on Electronic Services.***

***Access the Department's website, [www.dornc.com](http://www.dornc.com), 24 hours a day, 7 days a week to:***

- Download withholding forms, instructions, and other publications
- Find answers to frequently asked withholding tax questions
- Find the latest information regarding the Department of Revenue
- Sign up to receive information about State law changes and other related tax matters by e-mail