

2009

Minnesota Income Tax Withholding

Instructions and Tax Tables for Quarterly and Annual Filers

Start using this booklet January 1, 2009

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e-Services for Businesses

- Submit W-2s and 1099s electronically
- Subscribe to email updates: Receive withholding email updates and due date notifications. Go to our website and click “Withholding tax” on the Tax Information menu; then click “Subscribe to free e-mail updates.”

You can also download these instructions, tax tables, fact sheets and forms.

Go to our website at:

www.taxes.state.mn.us

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Fact sheets

Fact sheets are available on our website at www.taxes.state.mn.us or by calling 651-282-9999 or 1-800-657-3594.

Fact sheet

number	Title
#2 & 2a	Specifications for Submitting W-2/1099s Electronically
#3	Agricultural Workers
#4	Fairs and Special Events
#5	Third Party Bulk Filers
#6	Corporate Officers
#7	Household Employees
#8	Independent Contractor or Employee?
#9	Definition of Wages
#10	New Employer Guide
#11	Nonresident Entertainer Tax
#12	Surety Deposits for non-Minnesota Construction Contractors
#13	Construction Contracts with State and Local Government Agencies
#14	Step-by-Step Guide to Filing and Paying Electronically for Quarterly Filers
#15	Step-by-Step Guide to Paying Electronically
#16	Step-by-Step Guide to Filing and Paying Electronically for Annual Filers
#17	Step-by-Step Guide to Filing Amended Returns
#18	2 Percent (2%) Minnesota Income Tax Withholding on Construction Contractors
#19	Nonresident Wage Income Assigned to Minnesota
#20	Reciprocity

Directory

Withholding Tax Information **651-282-9999 or 1-800-657-3594**

www.taxes.state.mn.us

email: withholding.tax@state.mn.us

e-File Minnesota www.taxes.state.mn.us
1-800-570-3329

Registration Services www.taxes.state.mn.us
email: business.registration@state.mn.us
651-282-5225 or 1-800-657-3605

Business Tax Education 651-297-4213

Minnesota Relay 711 (TTY)

Federal offices

Internal Revenue Service (IRS) www.irs.gov
1-800-829-1040

Business taxes 1-800-829-4933

Forms order line 1-800-829-3676

Citizenship and Immigration Services

(I-9 forms) 1-800-870-3676

Social Security Administration . www.socialsecurity.gov/employer
1-800-772-1213

Minnesota state offices

Employment and Economic Development (unemployment) www.uimn.org
651-296-6141 (press "4")
email: ui.mn@state.mn.us

Human Services

New Hire Law www.mn-newhire.com
651-227-4661 or 1-800-672-4473
FAX 651-227-4991 or 1-800-692-4473
www.dhs.state.mn.us (general information)

Labor and Industry

Labor Standards www.doli.state.mn.us
651-284-5005 or 1-800-342-5354

Workers' Compensation . www.doli.state.mn.us/workcomp.html
651-284-5032 or 1-800-342-5354

The information you provide on your tax return is private by state law. It cannot be given to others without your consent except to the IRS, other states that guarantee the same privacy and certain government units as provided by law.

What's new for 2009

2 percent withholding on individual construction contractors

Beginning January 1, 2009, a new law (*M.S. 290.92, subd. 31*) requires construction contractors to deduct and withhold 2 percent (.02) of the payments they make to individual construction contractors as Minnesota income tax withholding. For more information, see page 5 and Fact Sheet 18. Information is also available on our website. Go to www.taxes.state.mn.us and click on "Withholding tax" on the Tax information menu, or search for "construction contractor."

Nonresident wage income assigned to Minnesota

Effective for taxable years beginning after December 31, 2007, wages earned while a taxpayer was a Minnesota resident but received in a year when the taxpayer was a full-year nonresident is now assignable to Minnesota. Employers are required to withhold Minnesota tax beginning with payments made after April 1, 2008.

For more information, see page 6 and Fact Sheet 19.

W-2 and 1099 forms

The electronic filing thresholds decrease over the next few years. You must file tax year 2008 W-2s and 1099s electronically if you have more than 100 forms. For more information, see page 17.

Interest rate

The interest rate is 5 percent (.05) for 2009.

New withholding tax tables

The new withholding tax tables take effect January 1, 2009.

Registering for a Minnesota tax ID number

To register for a Minnesota tax ID number and withhold Minnesota income tax, go to our website at www.taxes.state.mn.us and click "Register for a Minnesota tax ID number" on the e-Services menu. If you do not have Internet access, contact Registration Services (see page 2).

If you do not register before you start withholding tax from your employee's wages, you may be assessed a \$100 penalty.

Note: If you already have a Minnesota tax ID for other Minnesota taxes for the same business, you can use the

same number for withholding. Go to our website and click "Update business info" on the e-Services menu. You will be able to update your account for withholding tax using our e-File Minnesota system.

Reporting business changes

You must notify us if you:

- change the name, address or ownership of your business;
- close your business; or
- no longer have employees.

You can update your business information online. Go to our website at www.taxes.state.mn.us and click "Update business info" on the e-Services menu. If you do not have Internet access, contact Registration Services (see page 2).

If the ownership or legal organization of your business changes and you are required to apply for a new federal ID number, you must register for a new Minnesota tax ID number. Examples of changes in ownership include, but are not limited to, from one sole proprietor to another, from a sole proprietorship to a partnership, from a sole proprietorship or partnership to a corporation, mergers, and a 50 percent (.5) or more change in partners.

Changes in the ownership of stock in a corporation generally do not require a new ID number.

If you close or sell your business, be sure to file all withholding returns and pay any required withholding tax.

If you end your withholding tax account, you must file a year-end return (if you are a quarterly filer) or an annual return (if you are an annual filer) within 30 days of the end of the quarter in which you end your withholding tax account.

Employers using payroll services

Payroll service companies (third party bulk filers) must register with the Department of Revenue and give us a list of clients for whom they provide tax services. They are required to pay any tax they collect from clients to us electronically. For more information on payroll service requirements, read Fact Sheet 5 (see page 2).

You, as the employer, continue to be responsible for ensuring your filings and payments are made on time.

We are required to notify you of any underpayment on your withholding account. If you get a notice, work with your payroll service to decide which of you will contact the department to correct your account.

If our records show you use a payroll service, your payments must be made electronically. You will not receive customized payment vouchers.

Note: You can call our withholding tax information line during regular business hours (see page 2) to verify your account information.

Minnesota requirements

If you employ anyone who works in Minnesota or is a Minnesota resident and you are required to withhold federal income tax from the employee's wages, in most cases you are also required to withhold Minnesota income tax.

If you are not required to withhold federal income tax from the employee's wages, in most cases you are not required to withhold Minnesota income tax.

The rules for determining if you are required to withhold federal taxes are in Circular E, IRS Publication 15 (available on the IRS website).

If you pay anyone—even your spouse, children, other family members, friends, students or agricultural help—to perform services for your business AND you control what will be done and how it will be done, you have an employee. Also, any officer performing services for a corporation is an employee and their wages are subject to employment tax requirements. For more information about withholding for corporate officers, read Fact Sheet 6 (see page 2).

You must withhold Minnesota income tax from the wages you pay employees and then pay the amount withheld to the Department of Revenue. You must withhold tax even if you pay employees in cash or give them other goods or services in exchange for working for you. Goods and services are subject to Minnesota withholding tax to the same extent they are subject to federal withholding tax. For more information, read Fact Sheets 9 and 10 (see page 2).

Situations unique to Minnesota

Important exceptions to the federal rules are explained below.

Reciprocity for residents of Wisconsin, North Dakota or Michigan. Employees who are residents of Wisconsin, North Dakota or Michigan and work in Minnesota are not required to have Minnesota income tax withheld from their wages if a Form MWR, *Reciprocity Exemption/Affidavit of Residency*, is sent to the department each year.

Minnesota has tax **reciprocity agreements** with these states. Under the agreements, residents of Wisconsin,

North Dakota and Michigan who work in Minnesota generally pay state tax to the state in which they live. Residents of Minnesota who work in Wisconsin, North Dakota or Michigan generally pay tax to Minnesota only.

If a Wisconsin, North Dakota or Michigan resident does not want you to withhold Minnesota income tax from his or her wages, he or she must complete Form MWR (forms are available on our website). Current employees must give you this form each year by February 28 to be eligible for the exemption. You must send copies of the Forms MWR you receive to the Department of Revenue by March 31 each year or within 30 days after a new employee, or an employee who changes an address, files the form with you.

If you do not send us the required MWR copies, you are subject to a \$50 penalty for each required form that is not sent. In addition, an employee who files a form that he or she knows is incorrect is subject to a \$500 penalty for each incorrect form filed.

If a Wisconsin, North Dakota or Michigan resident wants you to

Minnesota requirements (continued)

withhold state tax for his or her state of residence, contact the state of residence for instructions. For more information on reciprocity, read Fact Sheet 20 (see page 2).

Self-employed nonresidents working in Minnesota. Payments you make to self-employed individuals (independent contractors) may be subject to Minnesota income tax withholding if:

- the individual earns more than \$50,000 from you for performing construction work (see “Surety deposits” on this page), or
- you are a construction contractor and you are required to withhold 2 percent (.02) from an individual construction contractor (see “2 percent withholding” on this page).

Pension and annuities. You cannot withhold Minnesota income tax from pension and annuity payments unless you are asked to by the person receiving the payment. If you agree to withhold, follow the same rules for withholding on wages (see page 7).

Interstate carrier companies. If you operate an interstate carrier company and have employees such as truck drivers, bus drivers or railroad workers who regularly perform assigned duties in two or more states, withhold state income tax for the employee’s state of residence only.

Interstate air carrier companies. If you operate an interstate air carrier company and have employees who perform regularly assigned duties on aircraft in more than one state, withholding is required for the state of residence as well as any state in which more than 50 percent (.5) of their compensation is earned. An employee is considered to have earned more than 50 percent of his or her compen-

sation in any state in which scheduled flight time in that state is more than 50 percent of total scheduled flight time for the calendar year.

Royalty payments. The payer of mining and exploration royalties is required to withhold income tax on royalty payments made for use of Minnesota land. The withholding rate is 6.25 percent (.0625) of the royalties paid during the year.

Other types of withholding

Nonresident entertainer tax. Compensation that *self-employed* nonresident entertainers receive for performances is not assigned to Minnesota for regular income tax purposes. Instead, there is a 2 percent (.02) nonresident entertainer tax on the gross compensation the entertainment entity receives for performances in Minnesota. (Nonresident entertainer tax does not apply to residents of Wisconsin, North Dakota or Michigan due to reciprocity agreements; see page 4.)

Entertainers include, but are not limited to, musicians, singers, dancers, comedians, actors, athletes and public speakers.

The law defines *entertainment entities* as follows:

- an entertainer who is paid for providing entertainment as an independent contractor;
- a partnership that is paid for entertainment provided by entertainers who are partners; and
- a corporation that is paid for entertainment provided by entertainers who are shareholders of the corporation.

The person responsible for paying the entertainment entity must deduct the tax and send it to the department.

Do not report the nonresident entertainer tax with the income tax you withhold from your employees. Instead, report and pay the nonresident entertainer tax on Form ETD, *Nonresident Entertainer Tax, Promoter’s Deposit Form*, by the end of the following month. At the end of the year, file Form ETA, *Nonresident Entertainer Tax, Promoter’s Annual Reconciliation*, by February 28.

The nonresident entertainer must file Form ETR, *Nonresident Entertainer Tax Return*, by April 15 of the following year.

For more information, read Fact Sheet 11 (see page 2).

2 percent withholding on individual construction contractors. Beginning January 1, 2009, construction contractors are required to withhold 2 percent (.02) of the total payments made to an individual construction contractor who is carrying on a trade or business as a sole proprietorship for work performed in Minnesota.

The 2 percent withholding is required if your total payments made to the individual construction contractor exceed \$600 in a calendar year. When the total exceeds \$600, all of the payments—including the first \$600—are subject to withholding. For more information, read Fact Sheet 18 (see page 2).

Surety deposits. If you contract with a non-Minnesota construction contractor to perform construction work in Minnesota, you must withhold 8 percent (.08) after

Minnesota requirements (continued)

cumulative calendar-year payments exceed \$50,000.

Non-Minnesota contractors can apply for an exemption from the 8 percent (.08) Minnesota surety deposits by filing Form SDE, *Exemption from Surety Deposits for Non-Minnesota Contractors*, with us before the project begins. An SDE form must be filed for each project. If the exemption is approved, we will certify and return the form to the non-Minnesota contractor, who then gives it to you.

If the non-Minnesota contractor does not present an approved exemption Form SDE, use Form SDD, *Surety Deposits for Non-Minnesota Contractors*, to make the surety deposits. The non-Minnesota contractor may then apply for a refund using Form SDR, *Refund of Surety Deposits for Non-Minnesota Contractors*, once they have registered for and paid all state and local taxes for the project.

The Minnesota contractor should not report the surety deposits received from the non-Minnesota contractor with the income tax withheld from their employees. Surety forms are available on our website. For more information, read Fact Sheet 12 (see page 2).

Withholding affidavits for construction contractors (IC134)

Construction contractors who work on a project for the state of Minnesota or any of its subdivisions (such as counties, cities or school districts) must file Form IC134, *Withholding Affidavit for Contractors*, after they finish work on the project. The con-

tractor must present an approved IC134 in order to receive final payment. For more information, read Fact Sheet 13 (see page 2).

Submit Form IC134 electronically and receive a printable confirmation page immediately upon approval. Go to our website and click “Submit contractor affidavit” on the e-Services menu.

Assignable nonresident wage income

Effective for taxable years beginning after December 31, 2007, wages earned while a taxpayer was a Minnesota resident, but received in a year when the taxpayer was a full-year nonresident, are now assignable to Minnesota. Employers are required to withhold Minnesota tax beginning with payments made after April 1, 2008.

This law change affects a nonresident’s income from wages for work performed in Minnesota, such as (1) severance pay, (2) equity based awards, and (3) other non-statutory deferred compensation. When these payments are assigned to Minnesota, they are subject to Minnesota individual income tax and withholding tax. The change does not affect pay-

ments received on the sale of stock purchased through statutory stock options or payments from qualified deferred compensation plans. For more information, read Fact Sheet 19 (see page 2).

Residents working outside Minnesota

Minnesota residents working in other states. If you employ a Minnesota resident who works in another state (other than Wisconsin, North Dakota or Michigan where reciprocity agreements apply; see page 4), you may be required to withhold tax for the state where the employee is working or Minnesota, or both.

To determine if you should withhold tax for the state in which the employee is working, contact the other state. To determine if you are also required to withhold Minnesota tax, complete the worksheet below.

Minnesota residents working outside the United States. If you employ a Minnesota resident who is transferred to a location outside the United States, that employee remains a resident of Minnesota until his or her residency is changed. You are required to withhold Minnesota tax.

Worksheet for residents working outside Minnesota

1. Enter the tax that would have been withheld if the work had been performed in Minnesota (use Minnesota tax tables) . . . 1 _____
2. Enter the tax you are withholding for the state in which the employee works 2 _____
3. If line 1 is more than line 2, subtract line 2 from line 1.
Send this amount to the Minnesota Department of Revenue . 3 _____

If line 1 is less than line 2, do not withhold Minnesota income tax. Send the amount on line 2 to the state in which the employee is working.

Federal forms for Minnesota withholding tax

Federal Form W-4 Employee's Withholding Allowance Certificate

You must have all new employees complete federal Form W-4 when they start work. Keep all forms in your records. Form W-4 is available on the IRS website at www.irs.gov.

After employees determine the number of federal withholding allowances to claim, they must determine the number of Minnesota withholding allowances. Employees may claim up to, but not more than, the number of federal allowances they claim.

If employees choose the same number of federal and Minnesota withholding allowances, only one W-4 is necessary.

If employees claim fewer Minnesota withholding allowances than federal allowances, have them fill out a second W-4 listing the Minnesota allowances claimed. Write "Minnesota only" across the top of the form. Write "Federal only" across the top of the form that shows the number of federal allowances.

If a new employee does not give you a completed W-4 before the first wage payment, withhold tax as if he or she is single with zero withholding allowances.

When you must send a copy of Form W-4 to the Department of Revenue. You must send us a copy of any W-4 on which:

- an employee claims more than 10 withholding allowances;
- an employee claims to be exempt from Minnesota withholding and you reasonably expect the wages to exceed \$200 per week, unless he or she is a resident of a reciprocity state (see page 4) and has completed Form MWR; or
- you believe an employee is not entitled to the number of allowances he or she claimed.

Send required W-4 copies to:
Minnesota Revenue, Mail Station
6501, St. Paul, MN 55146-6501.

Note: If an employee claims to be exempt from Minnesota withholding, you will need to have them complete a new Form W-4 each year.

You are not required to verify the number of withholding allowances claimed by each employee. You should honor each W-4 unless we notify you it is not valid.

If you do not send us a copy of Form W-4 when required, you are subject to a \$50 penalty for each required form you do not send. An employee who knowingly files an incorrect W-4 will be subject to a \$500 penalty for each incorrect form filed.

Federal Form W-4P Withholding Certificate for Pension or Annuity Payments

You cannot withhold Minnesota income tax from pension and annuity payments unless you are asked to by the person receiving the payment.

If you agree to withhold, ask the person to fill out Form W-4P and return it to you. Form W-4P is available on the IRS website at www.irs.gov. Minnesota does not have its own form, so have the person write "Minnesota only" across the top of the state copy.

To determine how much to withhold, use the withholding tables on pages 19–37 and treat the annuity as though it were a payment of wages.

Do not enter pension payments as wages on your withholding tax return. However, be sure to enter the tax you withheld from pension and annuity payments in addition to the tax you withheld from your employees' wages.

At the end of the year, you must issue a Form 1099-R to the pension and annuity recipient instead of a Form W-2.

Keep all Forms W-4P in your records.

Determining amount to withhold

Wages

Each time you pay wages to an employee, you must determine how much Minnesota income tax to withhold. For more information on wages, read Fact Sheet 9 (see page 2).

1. Determine each employee's total wages for each pay period before any taxes are deducted. For nonresidents, determine the wages paid for work performed in Minnesota.
2. Look at the employee's Form W-4 to see how many Minnesota withholding allowances the employee listed and if he or she is married or single.
3. Look at the Minnesota income tax withholding tables on pages 19-37 of this booklet. Use the table that matches how often you pay the employee and the marital status of the employee. If you use a computer to determine how much to withhold, use the formula on page 38.

Remember, if an employee's wages or withholding allowances change or if you change the number of times you pay your employee per month, the amount you withhold may also change.

Overtime, commissions, bonuses and other supplemental payments

If you make supplemental payments to an employee at a different time than you pay regular wages, do not use the tax tables in this booklet to determine how much to withhold on those payments. Instead, regardless of the number of withholding allowances the employee claimed, multiply the supplemental payment by 6.25 percent (.0625). The result is the amount to withhold.

If you make supplemental payments to an employee at the same time you pay regular wages **and** you list the two payments separately on the employee's payroll records (regardless of whether you list the amounts separately on the paycheck), choose one of the following methods to determine how much to withhold:

- Method 1. Add the regular wages to the supplemental payment and use the tax tables to find how much to withhold from the total.

- Method 2. Use the tax tables to determine how much to withhold from the regular wages alone. Multiply the supplemental payment by 6.25 percent (.0625) to determine how much to withhold from that payment.

If you do not list the regular wages and the supplemental payment separately on the employee's payroll records, you must use Method 1.

Backup withholding

Minnesota follows the federal provisions for backup withholding on payments for *personal services only*. Personal services include any work performed for your business by anyone who is not your employee. If the person or business providing services for you does not provide you with a Social Security or tax ID number or if the number is incorrect, you must withhold tax equal to 7.85 percent (.0785) of the payment. If you do not, you may be assessed an amount equal to the amount you should have withheld. The assessment is subject to penalty and interest.

Depositing taxes

Tax is considered withheld when you pay employees their wages, not when the work is performed. For example, if an employee is paid in January for hours worked in December, the tax is considered withheld in January, not December.

Note: To correctly make deposits, you need to know if you are a quarterly filer or an annual filer (see

8

page 10).

All depositors

When depositing tax, enter the total tax withheld from employees during the deposit period. Also include any tax withheld from:

- corporate officers for services performed;
- pensions or annuities; and
- payments made to individual construction contractors (see "2 percent withholding" on page 5.)

Annual filers

Annual filers must make deposits each time their total tax withheld goes over \$500 during the year. Deposits are due the last day of the month following the month in which you exceeded \$500 (except December). If the tax does not go over \$500 prior to December 1, you may pay the entire amount when you file your annual return (due February 28, 2010).

Depositing taxes (continued)

Quarterly filers

Generally, most employers are quarterly filers. If you are a quarterly filer, deposit Minnesota tax according to your federal schedule unless you meet one of the following two exceptions.

1. \$1,500 or less. If you withheld \$1,500 or less in Minnesota tax in the previous quarter and filed that quarter's return on time, you may deposit the entire Minnesota tax withheld for the current quarter by the due date of your quarterly return.

Note: Fourth-quarter payments are due January 31, 2010. Your fourth-quarter return is due by February 28, 2010.

2. One-day rule. Minnesota did not adopt the federal "one-day rule" for federal liabilities over \$100,000. If you meet the federal one-day rule requirements, deposit your Minnesota withholding tax semiweekly.

If you do not meet one of these two exceptions, use the following federal guidelines to determine when to deposit your Minnesota tax.

Semiweekly deposits. If you withheld more than \$1,500 in Minnesota tax in the previous quarter and were notified by the IRS that you are on a semiweekly depositing schedule, you are on a semiweekly schedule for Minnesota as well.

<i>If your payday is:</i>	<i>Deposit is due:</i>
Wednesday,	Wednesday
Thursday or	after payday
Friday	
Saturday, Sunday,	Friday after
Monday or	payday
Tuesday	

This schedule allows at least three banking days to make a deposit. If

any of the three weekdays after the end of a deposit period is a bank holiday, you have one additional day to make the deposit. If the due date is not a banking day, deposits will be considered on time if deposited on the next banking day.

Monthly deposits. If you withheld more than \$1,500 in Minnesota tax in the previous quarter and were notified by the IRS that you are on a monthly depositing schedule, you are on a monthly schedule for Minnesota as well.

You must make monthly deposits by the 15th day of the following month. If the due date is not a banking day, deposits will be considered on time if deposited on the next banking day.

Quarterly deposits. If you are not required to make deposits under the semiweekly or monthly rules, you must pay the entire amount of your withholding tax by the due date of your quarterly return.

Your fourth-quarter payment is due January 31, 2010. You must file your combined fourth-quarter/year-end return by February 28, 2010.

You can make an electronic deposit at the same time you file your quarterly return. At the time you file, select "Pay electronically with this return."

If you are not required to pay electronically and you choose to pay by check, select "Pay another way." Send your deposit with a customized MW5 payment voucher. If you do not have customized vouchers, contact us (see page 2).

Note: You can view a record of your electronic deposits online at any time. Go to our website and click "Login to e-File Minnesota," then click "View history" on the Main Menu screen.

Electronic deposit requirements

You must make your 2009 deposits electronically if you withheld more than \$10,000 in Minnesota income tax during the last two quarters of 2007 and the first two quarters of 2008.

You must also deposit electronically if you are required to electronically pay *any* other Minnesota business tax to the Department of Revenue.

If you are required to deposit electronically and do not, a 5 percent (.05) penalty applies to payments not made electronically, even if a paper check is sent on time.

How to deposit tax

You can make deposits either over the Internet or by phone using our e-File Minnesota system. Go to our website at www.taxes.state.mn.us and click "Login to e-File Minnesota" on the e-Services menu. If you do not have Internet access, call 1-800-570-3329 to deposit by phone.

For more information on making electronic payments, read Fact Sheet 15 (see page 2).

If your bank information changes, you can edit the information online without having to make a payment. Login to e-File Minnesota and click "Edit bank information" on the Main Menu screen.

If you are not required to pay electronically and you choose to pay by check, send your deposit with a customized MW5 payment voucher. If you do not have customized vouchers, contact us (see page 2). If you are

Depositing taxes (continued)

making the deposit late, include penalty and interest charges (see page 18). Mail the MW5 with your check to the address on the voucher.

Deposits must be postmarked by the U.S. Post Office (not by a postage meter) or entered electronically on or before the due date. When the due date falls on a Saturday, Sunday or legal holiday, deposits postmarked or entered electronically on the next business day are considered on time.

Determining the payroll date

You must enter the payroll date (month, day and year) whether you deposit electronically or by check.

Annual filers

Enter the last day of the month in which your undeposited tax balance exceeded \$500.

Example. If you exceeded \$500 in May 2009, your payroll date would be “05/31/2009.”

If your undeposited tax balance has not exceeded \$500 by December 1, enter “12/31/09” as the payroll date

and deposit the tax by February 28, 2010.

Quarterly filers

- **Quarterly deposit** (\$1,500 or less in the prior quarter). If you qualify for quarterly depositing (see page 9), your payroll date is the last day of the quarter.

- **Monthly deposits.** If you qualify for monthly depositing (see page 9), your payroll date is the last day of the month in which you withheld the tax.

Example. You pay your employees every two weeks. In May 2009, you pay them on May 8 and May 22. The payroll date is “05/31/2009.”

- **Semiweekly deposits.** If you qualify for semiweekly depositing, and you have one payday during a semiweekly period (see page 9), your payroll date is the date you paid your employees.

Example. On March 12, 2009, you pay your employees for work performed the week of March 1–7. The payroll date is “03/12/2009.”

If you have more than one payday during a semiweekly period, Tues-

day is your payroll date for payrolls on Saturday, Sunday, Monday and/or Tuesday. Friday is your payroll date for payrolls on Wednesday, Thursday and/or Friday.

Example. You pay employees daily. Add the amounts withheld from paychecks issued Saturday, Sunday, Monday and Tuesday, and report the total with Tuesday’s date as the payroll date. Add the amounts withheld from paychecks issued Wednesday, Thursday and Friday, and report the total with Friday’s date as the payroll date.

Payroll dates that begin in one quarter and end in another. If a quarter ends on a day other than Tuesday or Friday, you may need to make two deposits for the same semiweekly period.

Example. You issued a paycheck on Wednesday, September 30, and another on Thursday, October 1. Even though the paychecks were issued in the same semiweekly period, they must be reported as separate deposits since they are for two separate quarters. The payroll date is “09/30/2009” for one deposit and “10/01/2009” for the other.

Filing your return

Are you an annual filer or quarterly filer?

When to make deposits and to file your return is different depending on if you are an annual filer or a quarterly filer. If you do not know which type of filer you are, read the confirmation letter you received from the Department of Revenue after you registered for your Minnesota tax ID number or contact our office (see page 2).

All filers

When entering wages paid during the reporting period, enter the total gross wages and any other compensation subject to Minnesota income tax withholding (such as commissions, bonuses, the value of goods and services given employees in place of wages, and tips employees received and reported to you during the quarter).

Also include any:

- compensation paid to corporate officers for services performed;
- wages for employees who completed Form MWR;
- nontaxable contributions to retirement plans; and
- payments made to individual construction contractors that require 2 percent (.02) withholding (see page 5).

Do not include pension or annuity payments or 1099 income.

Filing your return (continued)

Penalty and interest. If you are filing or paying late, you owe penalty and interest (see page 18). If filing over the Internet, include penalty and interest when you file. If filing by phone, you will be billed for any penalty and interest you owe.

Quarterly filers

You must file a return for each of the first three quarters even if you deposited all tax withheld or did not withhold tax during the quarter. Your quarterly returns are due April 30, July 31 and October 31.

For the fourth quarter, you must file a combined fourth-quarter/year-end return to reconcile the amount of tax you withheld during the year to the quarterly returns you filed. If you reported the wrong tax during one of your quarterly filings, the error will be corrected when you complete the combined fourth-quarter/year-end return. Your combined fourth-quarter/year-end return is due February 28, 2010.

Filing first three quarterly returns

Use Worksheet A on page 12 to prepare to file your quarterly return for the first three quarters. Make copies of the blank worksheets so you will have them to use each quarter. Keep copies of completed worksheets; you will need them to file your combined fourth-quarter/year-end return.

Worksheet A (see page 12) Line 2

Enter the highest number of employees during the quarter. Include individual construction contractors who qualify for 2 percent (.02) income tax withholding (see page 5).

Line 3

Enter the total Minnesota income tax withheld during the quarter. Include tax withheld for individual construction contractors who qualify for 2 percent (.02) income tax withholding (see page 5) and income tax withheld from pension or annuity payments.

Line 4 (Internet only)

If your tax liability for a previous quarter was wrong **and you have yet to amend that return**, enter the difference between what you reported and what you should have reported. If you reported too much tax during a previous quarter, put a minus sign in front of the amount. If you have questions, contact our office (see page 2).

Do not include credits from previous quarters. Credits should be entered on line 6a of Worksheet A.

Line 6

6a. Enter any credit carried forward from the previous quarter.

6b, c and d. Enter the total deposits you made each month. Do not include penalty or interest charges you paid during the quarter. **Note:** e-File Minnesota will only ask for quarterly totals. Use the deposit detail to reconcile the difference if deposits do not match.

Filing combined fourth-quarter/year-end return

Before filing your combined fourth-quarter/year-end return, you will need to complete your W-2s and 1099s (refer to “W-2s and 1099s” on page 16). After they are complete, calculate the total state wages, number of employees and Minnesota tax withheld. If you use e-File Minnesota to submit your W-2s, the system will total these amounts for you.

Use the quarterly record on Worksheet A to figure your tax withheld and total deposits for the fourth quarter. Then complete Worksheet B on page 13.

Worksheet B (see page 13) Line 4

If the amounts on line 5 of your quarterly Worksheets A include adjustments for prior years, do not include the adjustment amounts on line 4a, b or c.

Annual filers

Your annual return is due by February 28, 2010. Before filing your return, you will need to complete your W-2s and 1099s (refer to “W-2s and 1099s” on page 16). After they are complete, calculate the total state wages (see “All filers” on page 10).

Use Worksheet C on page 13 to prepare to file electronically.

Worksheet C (see page 13) Line 2

Enter the highest number of employees during the year. Include individual construction contractors who qualify for 2 percent (.02) income tax withholding (see page 5).

Line 3

Enter the total Minnesota income tax withheld during the year. Include tax withheld for individual construction contractors who qualify for 2 percent (.02) income tax withholding (see page 5) and income tax withheld from pension or annuity payments.

Worksheet A (for quarterly returns)

Quarter ending _____ Minnesota tax ID _____

- 1 Wages paid during the quarter (read "All filers" on page 10) 1 _____
- 2 Number of employees during the quarter 2 _____
- 3 Total Minnesota tax withheld during the quarter 3 _____
- 4 Tax liabilities understated or overstated for previous quarters 4 _____
- 5 Total Minnesota tax due this quarter. Add lines 3 and 4. If less than zero, put a minus sign in front of the amount 5 _____
- 6 a. Credit carried over from last quarter, if any a _____
- b. Total deposited for Month 1 b _____
- c. Total deposited for Month 2 c _____
- d. Total deposited for Month 3 d _____
- Total deposits and credits. Add lines 6a–6d 6 _____
- 7 Subtract line 6 from line 5. If less than zero, put a minus sign in front of the amount. 7 _____
 Check if you want credit (claim on next return) or refund
- 8 Penalty, if any 8 _____
- 9 Interest, if any 9 _____
- 10 Payment due. Add lines 7, 8 and 9 10 _____

Quarterly record

Month 1

Date	Tax withheld
TOTAL WITHHELD	

Month 2

Date	Tax withheld
TOTAL WITHHELD	

Month 3

Date	Tax withheld
TOTAL WITHHELD	

Date	Tax deposited
TOTAL DEPOSITS	

Date	Tax deposited
TOTAL DEPOSITS	

Date	Tax deposited
TOTAL DEPOSITS	

Worksheet B (combined fourth-quarter/year-end return for quarterly filers)

Minnesota tax ID _____

- 1 Wages paid during the year (read "All filers" on page 10) 1 _____
- 2 Number of employees 2 _____
- 3 Total Minnesota income tax withheld for the year (from W-2s and 1099s) 3 _____
- 4 a. Amount withheld 1st quarter a _____
 b. Amount withheld 2nd quarter b _____
 c. Amount withheld 3rd quarter c _____
- Total withholding previously reported (add lines 4a, b and c) 4 _____
- 5 Tax not yet reported (subtract line 4 from line 3) 5 _____
- 6 Total deposits for fourth quarter 6 _____
- 7 Subtract line 6 from line 5. If less than zero, put a minus sign in front of the amount .. 7 _____
 Check if you want credit (claim on next return) or refund
- 8 Penalty, if any 8 _____
- 9 Interest, if any 9 _____
- 10 Payment due. Add lines 7, 8 and 9 10 _____

Worksheet C (for annual filers only)

Minnesota tax ID _____

- 1 Wages paid during the year (read "All filers" on page 10) 1 _____
- 2 Number of employees 2 _____
- 3 Total Minnesota tax withheld for the year 3 _____
- 4 Total deposits (if any) 4 _____
- 5 Subtract line 4 from line 3. If less than zero, put a minus sign in front of the amount 5 _____
- 6 Penalty, if any 6 _____
- 7 Interest, if any 7 _____
- 8 Payment due. Add lines 5, 6 and 7 8 _____

Deposit record

Date	Tax deposited

TOTAL DEPOSITS

Filing electronically



Minnesota withholding returns must be filed electronically over

the Internet or by phone using e-File Minnesota. You can file current, past-due and amended returns. For detailed step-by-step instructions on filing electronically, read Fact Sheet 14 for quarterly filers or Fact Sheet 16 for annual filers (see page 2).

Filing over the Internet

Before you start

You will need Internet access with at least Internet Explorer 5.5 or 6.x, Netscape 7.0 or a compatible browser. Free browser upgrades are available on our website. You can file your return or pay your tax 24 hours a day.

If you are making a payment with your return, have your bank's nine-digit routing number and your bank account number available.

If you are paying and/or filing late, calculate penalty and interest in advance (see page 18).

Note: e-File Minnesota will automatically calculate penalty and interest when filing returns over the Internet only. This feature is not available with the touch-tone telephone option.

You must be registered for withholding tax for the period you wish to file. To register or update your business information, go to our website or contact Business Registration (see page 2).

Step 1

Go to our website at www.taxes.state.mn.us and click "Login to e-File Minnesota" on the e-Services menu for businesses.

Click "continue" after each step.

If you want to go back and view or make corrections, click the back button on the page. Do not use your browser's back button.

Step 2

Enter your seven-digit Minnesota tax ID number and password.

Note for first-time users: If you have never used e-File Minnesota to file or pay taxes, you will need a temporary password to access the system the first time. Your six-digit temporary password is included on the confirmation letter you received after you registered for a Minnesota tax ID number. If you do not have a temporary password, contact Business Registration (see page 2).

After you enter your temporary password, you will be prompted to create a personal password. Select a four- to eight-character password to use each time you file. The password must contain at least one alpha character. The system is case sensitive. You will then be required to select a password hint, which will allow you to access the system if you forget your password. Keep your password in a safe place. For information on how to resolve password problems, see page 15.

Step 3

Click **File a Return** and then select Withholding tax in the drop-down menu.

Step 4

Select the period for which you are filing.

Step 5

You will need the information from Worksheets A, B or C (pages 12 and 13), depending upon the return you are filing. Enter the figures as prompted.

Note: You can view a record of your returns at any time, whether you have filed by Internet or telephone. After logging on to e-File Minnesota, click "View history" on the Main Menu screen.

Filing by phone

If you do not have Internet access, you can file with a touch-tone phone. Call 1-800-570-3329. You will need the same information as you do when filing over the Internet. Read Fact Sheet 14 or 16 (see page 2).

Setting up additional users (Internet only)

As the account administrator, you can authorize additional users to file returns and make payments if your business structure requires you to have multiple users for various types of tax functions. Access to updating business information, however, is limited to the account administrator.

Contact information. Before you set up additional users you will be required, as your business' Password Administrator, to enter your name and phone number. We will use this information to contact you if we have questions about your filing or payment transactions.

You are responsible for maintaining the passwords and user authoriza-

Filing electronically (continued)

tions you set up. If one of the users you set up forgets a password, he or she will need to contact you to access the system.

Administer users. To set up a user, select “Manage e-File account” and then select “Delegate users.” On the Delegate users screen, enter a User ID that the person will use when logging on to e-File Minnesota, the person’s name and a password. The password must be four to eight alpha/numeric characters with no spaces or special characters.

Next, check the activities the user is authorized to perform; then click “Save.” You may set up each user to file and/or pay more than one tax type, and you may assign the same activities to more than one person. All users will be required to enter their User ID and password each time they log into e-File Minnesota.

Note: As the administrator, your User ID is “admin.”

To change a user’s information or access, click the appropriate User ID on the “Manage e-File account/ Delegate users” screen. You can change the user’s name or the activities the user is authorized to perform. You cannot change a user’s ID. When finished, click “Save.”

To temporarily lock a user’s access, click “Lock” on the user’s information screen. To restore a user’s access, click “Unlock.”

To change a user’s password, you must first lock and then unlock the user’s access. First, click “Lock” at the bottom of the user’s information screen; then click “Unlock” on the same page. This will force you to create a new temporary password for

that user. The next time the user logs in, he or she must enter the temporary password. The user will be then prompted to create a new password.

To permanently remove a user’s access, check the “Delete” box next to the user’s name on the “Administer users” screen and click “Delete.” The user will be permanently removed from the system.

Note: For security reasons, you will not be allowed to use our telephone filing and payment system once you set up additional users on the Internet system. If you want to use the telephone system in the future, you must remove all users from your list and then call us.

Paying the balance due

If you owe additional tax, you must pay it in one of the following ways.

1. Electronically with e-File

Minnesota. You can pay when you file your return. Follow the prompts on the Internet or telephone system. You will need your bank’s routing number and your account number. When you are done, you will get a confirmation number so you will know your payment is received. Read Fact Sheet 15 (see page 2) for step-by-step payment instructions.

2. Electronically by ACH credit

method. Credit payments are initiated by you through your financial institution. You authorize your bank to transfer funds to the state’s bank account. The bank must use ACH file formats available on our website or by calling our office. You could be charged by your financial institution for each transaction.

Password problems

The Department of Revenue can automatically reset your password and have it emailed to you OR you can delegate permission on your account to other users. To do this, go to e-File Minnesota, Main menu and click “Manage e-File account.”

Call or email our office (see page 2) for all other questions regarding your password.

Deposits

If you are filing over the Internet and the deposits you enter do not match our records, you will see a screen showing the deposits we’ve processed for your account.

If you made a deposit in the last two weeks that does not appear on the screen, the deposit may not be posted on our system yet. Enter the deposit amount and date deposited, and continue filing your return. Contact us if you believe our records are incorrect.

Deposits made by check with an MW5 voucher may take up to 10 days to post to your account.

Filing electronically (continued)

- 3. By credit card.** You can pay by credit card through Official Payments Corp., a national company that partners with federal, state and local governments to provide credit card payment services. You will be charged a fee for this service. Fees go directly to Official Payments, not the Department of Revenue. See our website for more information.
- 4. Fed Wire.** Fed Wire payments are initiated by you through your financial institution. Most financial institutions are able to include information needed to post a Fed Wire payment (Minnesota tax ID number, tax-type code, period of payment). If your financial institution is unable to include the payment details, you can enter the

details by submitting a Fed Wire notification through the e-File Minnesota system. If you do not have Internet access, call our office for more information.

- 5. By paper check.** If you are not required to pay electronically, you have the option of paying by check. Complete an MW5 voucher and send it with your check to ensure your payment is reported accurately.

Note: You can view a record of your payments at any time, but only if you have made your payment electronically through e-File Minnesota (see #1 on page 15). After logging on to e-File Minnesota (on our website), you will find a link on the Main Menu screen to “View history.”

Required electronic payments

You must pay electronically in 2009 if you withheld more than \$10,000 in Minnesota income tax during the last two quarters of 2007 and the first two quarters of 2008.

You must also pay electronically if you are required to pay *any* Minnesota business tax to the Department of Revenue electronically.

If you are required to pay electronically and do not, a 5 percent (.05) penalty applies to payments not made electronically, even if a paper check is sent on time.

W-2s and 1099s

You must submit all of the following to the Department of Revenue by February 28, 2010:

- W-2 forms you issued to employees;
- 1099 forms that report Minnesota withholding; and
- other federal information returns that report Minnesota withholding.

Form W-2

At the end of the calendar year, complete federal Form W-2, *Wage and Tax Statement*, for each employee to whom you paid wages during the year. **You must give the 2009 W-2 forms to your employees by**

January 31, 2010. If an employee stops working for you before the end of the calendar year and requests in writing that the W-2 be provided before the January 31 deadline, you must provide it within 30 days after you receive the request.

Enter **MN** in the “State” box, your seven-digit Minnesota tax ID number in the “Employer’s state ID no.” box, the income earned in Minnesota in the “State wages, tips, etc.” box, and the Minnesota tax withheld in the “State income tax” box.

If you made an error on a W-2 you have already given an employee, give the employee a corrected federal form, W-2c. Keep one copy of the W-2c form and send one copy to us.

You may have to amend your fourth-quarter/year-end withholding tax return. For information on amending returns, see page 18 and Fact Sheet 17.

1099s and other federal information returns

Follow the federal requirements to issue 1099s and other information returns (1098, W-2G, etc.) to persons to whom you made payments (other than wages) during the year. Enter **MN** in the “State” space and fill in the amount of Minnesota income tax withheld for that payee during the year, if any.

W-2s and 1099s (continued)

Submitting W-2s and 1099s to Department of Revenue

All employers with access to the Internet have the ability to submit their W-2s and 1099s electronically. (For new electronic filing threshold requirements, see “New electronic filing requirements” on this page.) For more information, read Fact Sheets 2 and 2a (see page 2).

Using e-File Minnesota

You can electronically submit all W-2s and any 1099s that show Minnesota tax withheld, at the same time you file your year-end return using one of three options. For each option, you will need to provide your employees’ Social Security numbers, last names, first names, middle initials, Minnesota state wages, Minnesota state and federal withholdings, and 1099 income.

The three options are:

- Key and Send (no more than 25 W-2s or 1099s);
- upload a file using an Excel spreadsheet or text format; or
- upload a file using Social Security Administration’s approved EFW2 (formerly MMREF) format. If you have multiple RE (employer) records or more than one Minnesota tax ID in your file, you cannot use e-File Minnesota. See the next section below for another option.

The system will give you a confirmation that not only includes a date/time stamp, but also a summary of the number of Minnesota W-2s, Minnesota wages paid, and Minnesota tax withheld so you know we received complete information.

You can also view a record of the W-2s you have submitted at any time. After you login to e-File Minnesota, you will find a link on the Main Menu screen to “View history.”

For more information, go to our website, click on the withholding tax link under the Tax Information menu to view the step-by-step guides under the online services menu.

Using Minnesota Revenue’s Electronic Data Exchange (EDE)

There is a separate electronic option for submitting an EFW2 (formerly MMREF) file. This option should be used if you are:

- submitting a file that contains multiple RE records or multiple Minnesota tax ID numbers;
- submitting more than 10,000 W-2s; or
- a business who has the capability to submit W-2s in an unattended mode, i.e., you program your computer to talk to our computer.

To access this system, go to www.taxes.state.mn.us, and click on “Withholding Tax” under the Tax Information menu. You will find the link for submitting W-2s under online services.

If you are submitting an EFW2 (formerly MMREF) file that contains the RV (state totals) record, you must follow the Minnesota specifications provided in Fact Sheet 2 (see page 2).

New electronic filing requirements

Due to a recent law change, the electronic filing thresholds will decrease over the next few years. You must submit tax year 2008 W-2s and 1099s electronically if you have more than 100 forms.

The electronic filing threshold will decrease to 50 forms for tax year 2009, to 25 forms for tax year 2010, and to 10 forms for tax year 2011 and beyond.

We no longer accept W-2s on CDs, diskettes, cartridges, or reel-to-reel tapes. Our electronic systems do not support 1099 uploads using federal Publication 1220. We will accept 1099s on diskettes or CDs.

Paper copies

If you are not required to submit your W-2s and 1099s electronically, paper copies are acceptable. Please mail to:

Minnesota Revenue
Mail Station 1173
St. Paul, MN 55146-1173

If you submit your W-2s and 1099s using one of the electronic options, you do not need to send us paper copies.

Penalties and interest

Late-payment penalty. If you pay all or part of the tax after the due date, you must pay a penalty. The late-payment penalty applies to late deposits and late return payments. If your payment is 1 to 30 days late, the penalty is 5 percent (.05) of the unpaid tax; 31 to 60 days late, 10 percent (.1); more than 60 days late, 15 percent (.15).

Late-filing penalty. There is an additional 5 percent (.05) penalty on the unpaid tax if you file your return late.

Payment method. There is a 5 percent (.05) penalty if you are required to make your withholding tax payments electronically and you pay by paper check.

Repeat penalty. An additional 25 percent (.25) penalty can be assessed if you repeatedly file and pay late.

Extended delinquency penalty. There is a 5 percent (.05) or \$100 penalty, whichever is greater, for failure to file a withholding tax return within 30 days after a written demand is given.

W-2 and information return penalties. A \$50 penalty can be assessed each time you:

- do not provide a W-2 or information return to your payees;
- do not provide a W-2 or information return to the department;

- provide a false or fraudulent W-2 or information return; or
- refuse to provide all information required on the forms.

The total W-2 and information return penalties assessed cannot exceed \$25,000.

Interest. You must pay interest on both the amount you send in late and the penalty. The 2009 interest rate is 5 percent (.05).

To calculate how much interest you owe, use the formula below:

Interest = (tax + penalty) x # of days late x interest rate ÷ 365.

Amending your return

Amending a return over the Internet

You can amend a return electronically using the e-File Minnesota Internet system. For more information on amending a return, read Fact Sheet 17 (see page 2).

Using the Internet

Step 1

Go to www.taxes.state.mn.us and click “Login to e-File Minnesota” on the e-Services menu. Once you login, click “File a return”; then select “Withholding tax” from the drop down menu. Select “File an amended return,” and the period you are amending.

Step 2

Enter the corrected figures for wages paid, number of employees, and the tax withheld for the period,

any credit shown on the original return, and the tax withheld as originally reported for the period.

Step 3

Enter a contact name, phone number and a detailed explanation.

Step 4

Click “Calculate.” The system will automatically calculate any amount due or overpaid.

If you owe additional tax, the system will calculate the interest due, and you can either pay the entire amount:

- electronically by selecting “Pay electronically with this return,” or
- by check with an MW5 payment voucher. Select “Pay another way.”

If you have overpaid, select if you want the overpayment credited to your next return or refunded. To receive your withholding tax refunds electronically, call our office. We will

need your Minnesota tax ID, and bank routing and account numbers.

Step 5

Keep the confirmation number and filing date of your amended return for your records.

Adjusting your return

When filing your combined fourth-quarter/year-end return, report the correct Minnesota tax withheld and your quarterly returns will automatically be corrected.

Provide a detailed explanation of your correction.

Amending by phone

If you need to **change only the wages paid or number of employees**, you can amend your return by phone. If you need to change the tax withheld and do not have Internet access, call our office and a withholding representative will help you amend the return.

2009 Minnesota Withholding Tax Tables

Use the tables on the following pages to determine how much to withhold from your employees' paychecks.

If you make payments such as overtime, commissions, bonuses or other supplemental payments to your employees in addition to their wages, read the section on page 8 before you calculate the withholding.

Also read "Backup withholding" on page 8 to see if it applies to any payments you make to people who perform work for you.

There are separate tables for employees paid:

- every day
- once a week
- every two weeks
- twice a month
- once a month

For each type of payroll period, there is one table for single employees and one table for married employees. Use the table that matches each employee's marital status and payroll-period type.

If you use a computer to determine how much to withhold, see page 38 for the formula to set up your program.

Single employees paid every day

Revised January 1, 2009

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	24	0	0	0	0	0	0	0	0	0	0	0
24	28	1	1	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	2	1	0	0	0	0	0	0	0	0	0
36	40	2	1	1	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	2	1	1	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	3	2	1	1	0	0	0	0	0	0	0
56	60	3	2	2	1	1	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	3	2	2	1	1	0	0	0	0	0
68	72	3	3	2	2	1	1	0	0	0	0	0
72	76	4	3	3	2	1	1	0	0	0	0	0
76	80	4	3	3	2	2	1	1	0	0	0	0
80	84	4	4	3	2	2	1	1	0	0	0	0
84	88	5	4	3	3	2	2	1	0	0	0	0
88	92	5	4	3	3	2	2	1	1	0	0	0
92	96	5	4	4	3	3	2	1	1	0	0	0
96	100	5	5	4	3	3	2	2	1	1	0	0
100	104	6	5	4	4	3	2	2	1	1	0	0
104	108	6	5	5	4	3	3	2	2	1	0	0
108	112	6	6	5	4	3	3	2	2	1	1	0
112	116	7	6	5	4	4	3	3	2	1	1	0
116	120	7	6	5	5	4	3	3	2	2	1	1
120	124	7	6	6	5	4	4	3	2	2	1	1
124	128	7	7	6	5	5	4	3	3	2	2	1
128	132	8	7	6	6	5	4	3	3	2	2	1
132	136	8	7	7	6	5	4	4	3	3	2	1
136	140	8	8	7	6	5	5	4	3	3	2	2
140	144	9	8	7	6	6	5	4	4	3	2	2
144	148	9	8	7	7	6	5	5	4	3	3	2
148	152	9	8	8	7	6	6	5	4	3	3	2
152	156	9	9	8	7	7	6	5	4	4	3	3
156	160	10	9	8	8	7	6	5	5	4	3	3
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	213	10	9	8	8	7	6	6	5	4	3	3
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$213 PLUS (round total to the nearest whole dollar)										
213 and over		14	13	12	11	11	10	9	9	8	7	6

Married employees paid every day

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	32	0	0	0	0	0	0	0	0	0	0	0
32	36	1	0	0	0	0	0	0	0	0	0	0
36	40	1	0	0	0	0	0	0	0	0	0	0
40	44	1	1	0	0	0	0	0	0	0	0	0
44	48	1	1	0	0	0	0	0	0	0	0	0
48	52	2	1	0	0	0	0	0	0	0	0	0
52	56	2	1	1	0	0	0	0	0	0	0	0
56	60	2	1	1	0	0	0	0	0	0	0	0
60	64	2	2	1	1	0	0	0	0	0	0	0
64	68	2	2	1	1	0	0	0	0	0	0	0
68	72	3	2	2	1	0	0	0	0	0	0	0
72	76	3	2	2	1	1	0	0	0	0	0	0
76	80	3	2	2	1	1	0	0	0	0	0	0
80	84	3	3	2	2	1	1	0	0	0	0	0
84	88	3	3	2	2	1	1	0	0	0	0	0
88	92	4	3	3	2	1	1	0	0	0	0	0
92	96	4	3	3	2	2	1	1	0	0	0	0
96	100	4	4	3	2	2	1	1	0	0	0	0
100	104	4	4	3	3	2	2	1	1	0	0	0
104	108	5	4	3	3	2	2	1	1	0	0	0
108	112	5	4	4	3	3	2	1	1	0	0	0
112	116	5	4	4	3	3	2	2	1	1	0	0
116	120	5	5	4	4	3	2	2	1	1	0	0
120	124	6	5	4	4	3	3	2	2	1	0	0
124	128	6	5	5	4	3	3	2	2	1	1	0
128	132	6	5	5	4	4	3	3	2	1	1	0
132	136	6	6	5	4	4	3	3	2	2	1	1
136	140	7	6	5	5	4	4	3	2	2	1	1
140	144	7	6	5	5	4	4	3	3	2	2	1
144	148	7	6	6	5	4	4	3	3	2	2	1
148	152	7	7	6	5	5	4	4	3	3	2	1
152	156	8	7	6	6	5	4	4	3	3	2	2
156	160	8	7	7	6	5	5	4	4	3	2	2
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$160 PLUS (round total to the nearest whole dollar)										
160	388	8	7	7	6	5	5	4	4	3	3	2
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$388 PLUS (round total to the nearest whole dollar)										
388 and over		24	24	23	22	21	21	20	19	19	18	17

Revised January 1, 2009

Single employees paid once a week

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	2	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	3	0	0	0	0	0	0	0	0	0	0
100	110	4	0	0	0	0	0	0	0	0	0	0
110	120	4	0	0	0	0	0	0	0	0	0	0
120	130	5	1	0	0	0	0	0	0	0	0	0
130	140	5	1	0	0	0	0	0	0	0	0	0
140	150	6	2	0	0	0	0	0	0	0	0	0
150	160	6	2	0	0	0	0	0	0	0	0	0
160	170	7	3	0	0	0	0	0	0	0	0	0
170	180	7	3	0	0	0	0	0	0	0	0	0
180	190	8	4	0	0	0	0	0	0	0	0	0
190	200	8	5	1	0	0	0	0	0	0	0	0
200	210	9	5	1	0	0	0	0	0	0	0	0
210	220	9	6	2	0	0	0	0	0	0	0	0
220	230	10	6	2	0	0	0	0	0	0	0	0
230	240	10	7	3	0	0	0	0	0	0	0	0
240	250	11	7	3	0	0	0	0	0	0	0	0
250	260	12	8	4	0	0	0	0	0	0	0	0
260	270	12	8	5	1	0	0	0	0	0	0	0
270	280	13	9	5	1	0	0	0	0	0	0	0
280	290	13	9	6	2	0	0	0	0	0	0	0
290	300	14	10	6	2	0	0	0	0	0	0	0
300	310	14	10	7	3	0	0	0	0	0	0	0
310	320	15	11	7	3	0	0	0	0	0	0	0
320	330	15	12	8	4	0	0	0	0	0	0	0
330	340	16	12	8	5	1	0	0	0	0	0	0
340	350	16	13	9	5	1	0	0	0	0	0	0
350	360	17	13	9	6	2	0	0	0	0	0	0
360	370	17	14	10	6	2	0	0	0	0	0	0
370	380	18	14	10	7	3	0	0	0	0	0	0
380	390	18	15	11	7	3	0	0	0	0	0	0
390	400	19	15	12	8	4	0	0	0	0	0	0
400	410	20	16	12	8	5	1	0	0	0	0	0
410	420	20	16	13	9	5	1	0	0	0	0	0
420	430	21	17	13	9	6	2	0	0	0	0	0
430	440	21	17	14	10	6	2	0	0	0	0	0
440	450	22	18	14	10	7	3	0	0	0	0	0
450	460	22	18	15	11	7	3	0	0	0	0	0
460	470	23	19	15	12	8	4	0	0	0	0	0
470	480	23	20	16	12	8	5	1	0	0	0	0
480	490	24	20	16	13	9	5	1	0	0	0	0
490	500	25	21	17	13	9	6	2	0	0	0	0
500	510	25	21	17	14	10	6	2	0	0	0	0
510	520	26	22	18	14	10	7	3	0	0	0	0
520	530	27	22	18	15	11	7	3	0	0	0	0
530	540	28	23	19	15	11	8	4	0	0	0	0
540	550	28	23	20	16	12	8	5	1	0	0	0
550	560	29	24	20	16	13	9	5	1	0	0	0
560	570	30	25	21	17	13	9	6	2	0	0	0
570	580	30	25	21	17	14	10	6	2	0	0	0
580	590	31	26	22	18	14	10	7	3	0	0	0
590	600	32	27	22	18	15	11	7	3	0	0	0
600	610	32	27	23	19	15	11	8	4	0	0	0
610	620	33	28	23	20	16	12	8	5	1	0	0
620	630	34	29	24	20	16	13	9	5	1	0	0
630	640	35	30	25	21	17	13	9	6	2	0	0

Single employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
640	650	35	30	25	21	17	14	10	6	2	0	0
650	660	36	31	26	22	18	14	10	7	3	0	0
660	670	37	32	27	22	18	15	11	7	3	0	0
670	680	37	32	27	23	19	15	11	8	4	0	0
680	690	38	33	28	23	20	16	12	8	4	1	0
690	700	39	34	29	24	20	16	13	9	5	1	0
700	710	39	35	30	25	21	17	13	9	6	2	0
710	720	40	35	30	25	21	17	14	10	6	2	0
720	730	41	36	31	26	22	18	14	10	7	3	0
730	740	42	37	32	27	22	18	15	11	7	3	0
740	750	42	37	32	27	23	19	15	11	8	4	0
750	760	43	38	33	28	23	20	16	12	8	4	1
760	770	44	39	34	29	24	20	16	13	9	5	1
770	780	44	39	35	30	25	21	17	13	9	6	2
780	790	45	40	35	30	25	21	17	14	10	6	2
790	800	46	41	36	31	26	22	18	14	10	7	3
800	810	47	42	37	32	27	22	18	15	11	7	3
810	820	47	42	37	32	27	23	19	15	11	8	4
820	830	48	43	38	33	28	23	19	16	12	8	4
830	840	49	44	39	34	29	24	20	16	13	9	5
840	850	49	44	39	35	30	25	21	17	13	9	6
850	860	50	45	40	35	30	25	21	17	14	10	6
860	870	51	46	41	36	31	26	22	18	14	10	7
870	880	51	47	42	37	32	27	22	18	15	11	7
880	890	52	47	42	37	32	27	23	19	15	11	8
890	900	53	48	43	38	33	28	23	19	16	12	8
900	910	54	49	44	39	34	29	24	20	16	13	9
910	920	54	49	44	39	35	30	25	21	17	13	9
920	930	55	50	45	40	35	30	25	21	17	14	10
930	940	56	51	46	41	36	31	26	22	18	14	10
940	950	56	51	47	42	37	32	27	22	18	15	11
950	960	57	52	47	42	37	32	27	23	19	15	11
960	970	58	53	48	43	38	33	28	23	19	16	12
970	980	59	54	49	44	39	34	29	24	20	16	13
980	990	59	54	49	44	39	34	30	25	21	17	13
990	1,000	60	55	50	45	40	35	30	25	21	17	14
1,000	1,010	61	56	51	46	41	36	31	26	22	18	14
1,010	1,020	61	56	51	47	42	37	32	27	22	18	15
1,020	1,030	62	57	52	47	42	37	32	27	23	19	15
1,030	1,040	63	58	53	48	43	38	33	28	23	19	16
1,040	1,050	63	59	54	49	44	39	34	29	24	20	16
1,050	1,060	64	59	54	49	44	39	34	30	25	21	17
1,060	1,070	65	60	55	50	45	40	35	30	25	21	17
1,070	1,080	66	61	56	51	46	41	36	31	26	22	18
1,080	1,090	66	61	56	51	46	42	37	32	27	22	18
1,090	1,100	67	62	57	52	47	42	37	32	27	23	19
1,100	1,110	68	63	58	53	48	43	38	33	28	23	19
1,110	1,120	68	63	59	54	49	44	39	34	29	24	20
1,120	1,130	69	64	59	54	49	44	39	34	30	25	21
1,130	1,140	70	65	60	55	50	45	40	35	30	25	21
1,140	1,150	71	66	61	56	51	46	41	36	31	26	22
1,150	1,160	71	66	61	56	51	46	42	37	32	27	22
1,160	1,170	72	67	62	57	52	47	42	37	32	27	23
1,170	1,180	73	68	63	58	53	48	43	38	33	28	23
1,180	1,190	73	68	63	58	54	49	44	39	34	29	24
7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)												
1,190	1,475	74	69	64	59	54	49	44	39	34	29	24
7.85 PERCENT (.0785) OF THE EXCESS OVER \$1,475 PLUS (round total to the nearest whole dollar)												
1,475 and over		94	89	84	79	74	69	64	59	54	49	44

Revised January 1, 2009

Married employees paid once a week

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0
180	190	2	0	0	0	0	0	0	0	0	0	0
190	200	2	0	0	0	0	0	0	0	0	0	0
200	210	3	0	0	0	0	0	0	0	0	0	0
210	220	4	0	0	0	0	0	0	0	0	0	0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	1	0	0	0	0	0	0	0	0	0
240	250	5	1	0	0	0	0	0	0	0	0	0
250	260	6	2	0	0	0	0	0	0	0	0	0
260	270	6	2	0	0	0	0	0	0	0	0	0
270	280	7	3	0	0	0	0	0	0	0	0	0
280	290	7	4	0	0	0	0	0	0	0	0	0
290	300	8	4	0	0	0	0	0	0	0	0	0
300	310	8	5	1	0	0	0	0	0	0	0	0
310	320	9	5	1	0	0	0	0	0	0	0	0
320	330	9	6	2	0	0	0	0	0	0	0	0
330	340	10	6	2	0	0	0	0	0	0	0	0
340	350	10	7	3	0	0	0	0	0	0	0	0
350	360	11	7	4	0	0	0	0	0	0	0	0
360	370	12	8	4	0	0	0	0	0	0	0	0
370	380	12	8	5	1	0	0	0	0	0	0	0
380	390	13	9	5	1	0	0	0	0	0	0	0
390	400	13	9	6	2	0	0	0	0	0	0	0
400	410	14	10	6	2	0	0	0	0	0	0	0
410	420	14	10	7	3	0	0	0	0	0	0	0
420	430	15	11	7	3	0	0	0	0	0	0	0
430	440	15	12	8	4	0	0	0	0	0	0	0
440	450	16	12	8	5	1	0	0	0	0	0	0
450	460	16	13	9	5	1	0	0	0	0	0	0
460	470	17	13	9	6	2	0	0	0	0	0	0
470	480	17	14	10	6	2	0	0	0	0	0	0
480	490	18	14	10	7	3	0	0	0	0	0	0
490	500	19	15	11	7	3	0	0	0	0	0	0
500	510	19	15	12	8	4	0	0	0	0	0	0
510	520	20	16	12	8	5	1	0	0	0	0	0
520	530	20	16	13	9	5	1	0	0	0	0	0
530	540	21	17	13	9	6	2	0	0	0	0	0
540	550	21	17	14	10	6	2	0	0	0	0	0
550	560	22	18	14	10	7	3	0	0	0	0	0
560	570	22	18	15	11	7	3	0	0	0	0	0
570	580	23	19	15	12	8	4	0	0	0	0	0
580	590	23	20	16	12	8	5	1	0	0	0	0
590	600	24	20	16	13	9	5	1	0	0	0	0
600	610	24	21	17	13	9	6	2	0	0	0	0
610	620	25	21	17	14	10	6	2	0	0	0	0
620	630	25	22	18	14	10	7	3	0	0	0	0
630	640	26	22	18	15	11	7	3	0	0	0	0
640	650	27	23	19	15	12	8	4	0	0	0	0
650	660	27	23	20	16	12	8	5	1	0	0	0
660	670	28	24	20	16	13	9	5	1	0	0	0
670	680	28	24	21	17	13	9	6	2	0	0	0
680	690	29	25	21	17	14	10	6	2	0	0	0
690	700	29	25	22	18	14	10	7	3	0	0	0

Married employees paid once a week

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
700	710	30	26	22	18	15	11	7	3	0	0	0
710	720	30	27	23	19	15	12	8	4	0	0	0
720	730	31	27	23	20	16	12	8	5	1	0	0
730	740	31	28	24	20	16	13	9	5	1	0	0
740	750	32	28	24	21	17	13	9	6	2	0	0
750	760	32	29	25	21	17	14	10	6	2	0	0
760	770	33	29	25	22	18	14	10	7	3	0	0
770	780	33	30	26	22	18	15	11	7	3	0	0
780	790	34	30	27	23	19	15	11	8	4	0	0
790	800	35	31	27	23	20	16	12	8	5	1	0
800	810	35	31	28	24	20	16	13	9	5	1	0
810	820	36	32	28	24	21	17	13	9	6	2	0
820	830	37	32	29	25	21	17	14	10	6	2	0
830	840	37	33	29	25	22	18	14	10	7	3	0
840	850	38	33	30	26	22	18	15	11	7	3	0
850	860	39	34	30	27	23	19	15	11	8	4	0
860	870	40	35	31	27	23	20	16	12	8	5	1
870	880	40	35	31	28	24	20	16	13	9	5	1
880	890	41	36	32	28	24	21	17	13	9	6	2
890	900	42	37	32	29	25	21	17	14	10	6	2
900	910	42	37	33	29	25	22	18	14	10	7	3
910	920	43	38	33	30	26	22	18	15	11	7	3
920	930	44	39	34	30	26	23	19	15	11	8	4
930	940	45	40	35	31	27	23	20	16	12	8	4
940	950	45	40	35	31	28	24	20	16	13	9	5
950	960	46	41	36	32	28	24	21	17	13	9	6
960	970	47	42	37	32	29	25	21	17	14	10	6
970	980	47	42	37	33	29	25	22	18	14	10	7
980	990	48	43	38	33	30	26	22	18	15	11	7
990	1,000	49	44	39	34	30	26	23	19	15	11	8
1,000	1,010	49	45	40	35	31	27	23	20	16	12	8
1,010	1,020	50	45	40	35	31	28	24	20	16	13	9
1,020	1,030	51	46	41	36	32	28	24	21	17	13	9
1,030	1,040	52	47	42	37	32	29	25	21	17	14	10
1,040	1,050	52	47	42	37	33	29	25	22	18	14	10
1,050	1,060	53	48	43	38	33	30	26	22	18	15	11
1,060	1,070	54	49	44	39	34	30	26	23	19	15	11
1,070	1,080	54	49	45	40	35	31	27	23	19	16	12
1,080	1,090	55	50	45	40	35	31	28	24	20	16	13
1,090	1,100	56	51	46	41	36	32	28	24	21	17	13
1,100	1,110	57	52	47	42	37	32	29	25	21	17	14
1,110	1,120	57	52	47	42	37	33	29	25	22	18	14
1,120	1,130	58	53	48	43	38	33	30	26	22	18	15
1,130	1,140	59	54	49	44	39	34	30	26	23	19	15
1,140	1,150	59	54	49	45	40	35	31	27	23	19	16
1,150	1,160	60	55	50	45	40	35	31	28	24	20	16
1,160	1,170	61	56	51	46	41	36	32	28	24	21	17
1,170	1,180	61	57	52	47	42	37	32	29	25	21	17
1,180	1,190	62	57	52	47	42	37	33	29	25	22	18
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$1,190 PLUS (round total to the nearest whole dollar)										
1,190	2,687	63	58	53	48	43	38	33	29	26	22	18
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,687 PLUS (round total to the nearest whole dollar)										
2,687 and over		168	163	158	153	148	143	138	133	128	124	119

Revised January 1, 2009

Single employees paid every two weeks

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	2	0	0	0	0	0	0	0	0	0	0
120	140	3	0	0	0	0	0	0	0	0	0	0
140	160	4	0	0	0	0	0	0	0	0	0	0
160	180	5	0	0	0	0	0	0	0	0	0	0
180	200	6	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	1	0	0	0	0	0	0	0	0	0
240	260	9	2	0	0	0	0	0	0	0	0	0
260	280	10	3	0	0	0	0	0	0	0	0	0
280	300	11	4	0	0	0	0	0	0	0	0	0
300	320	12	5	0	0	0	0	0	0	0	0	0
320	340	13	6	0	0	0	0	0	0	0	0	0
340	360	15	7	0	0	0	0	0	0	0	0	0
360	380	16	8	1	0	0	0	0	0	0	0	0
380	400	17	9	2	0	0	0	0	0	0	0	0
400	420	18	10	3	0	0	0	0	0	0	0	0
420	440	19	11	4	0	0	0	0	0	0	0	0
440	460	20	12	5	0	0	0	0	0	0	0	0
460	480	21	13	6	0	0	0	0	0	0	0	0
480	500	22	14	7	0	0	0	0	0	0	0	0
500	520	23	16	8	1	0	0	0	0	0	0	0
520	540	24	17	9	2	0	0	0	0	0	0	0
540	560	25	18	10	3	0	0	0	0	0	0	0
560	580	26	19	11	4	0	0	0	0	0	0	0
580	600	27	20	12	5	0	0	0	0	0	0	0
600	620	28	21	13	6	0	0	0	0	0	0	0
620	640	29	22	14	7	0	0	0	0	0	0	0
640	660	31	23	16	8	1	0	0	0	0	0	0
660	680	32	24	17	9	2	0	0	0	0	0	0
680	700	33	25	18	10	3	0	0	0	0	0	0
700	720	34	26	19	11	4	0	0	0	0	0	0
720	740	35	27	20	12	5	0	0	0	0	0	0
740	760	36	28	21	13	6	0	0	0	0	0	0
760	780	37	29	22	14	7	0	0	0	0	0	0
780	800	38	31	23	16	8	0	0	0	0	0	0
800	820	39	32	24	17	9	2	0	0	0	0	0
820	840	40	33	25	18	10	3	0	0	0	0	0
840	860	41	34	26	19	11	4	0	0	0	0	0
860	880	42	35	27	20	12	5	0	0	0	0	0
880	900	43	36	28	21	13	6	0	0	0	0	0
900	920	44	37	29	22	14	7	0	0	0	0	0
920	940	46	38	31	23	15	8	0	0	0	0	0
940	960	47	39	32	24	17	9	2	0	0	0	0
960	980	48	40	33	25	18	10	3	0	0	0	0
980	1,000	49	41	34	26	19	11	4	0	0	0	0
1,000	1,020	51	42	35	27	20	12	5	0	0	0	0
1,020	1,040	52	43	36	28	21	13	6	0	0	0	0
1,040	1,060	54	44	37	29	22	14	7	0	0	0	0
1,060	1,080	55	46	38	30	23	15	8	0	0	0	0
1,080	1,100	56	47	39	32	24	17	9	2	0	0	0
1,100	1,120	58	48	40	33	25	18	10	3	0	0	0
1,120	1,140	59	49	41	34	26	19	11	4	0	0	0
1,140	1,160	61	51	42	35	27	20	12	5	0	0	0
1,160	1,180	62	52	43	36	28	21	13	6	0	0	0
1,180	1,200	63	54	44	37	29	22	14	7	0	0	0
1,200	1,220	65	55	45	38	30	23	15	8	0	0	0
1,220	1,240	66	56	47	39	32	24	17	9	2	0	0
1,240	1,260	68	58	48	40	33	25	18	10	3	0	0
1,260	1,280	69	59	49	41	34	26	19	11	4	0	0

Single employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,280	1,300	71	61	51	42	35	27	20	12	5	0	0
1,300	1,320	72	62	52	43	36	28	21	13	6	0	0
1,320	1,340	73	63	54	44	37	29	22	14	7	0	0
1,340	1,360	75	65	55	45	38	30	23	15	8	0	0
1,360	1,380	76	66	56	47	39	32	24	17	9	1	0
1,380	1,400	78	68	58	48	40	33	25	18	10	3	0
1,400	1,420	79	69	59	49	41	34	26	19	11	4	0
1,420	1,440	80	70	61	51	42	35	27	20	12	5	0
1,440	1,460	82	72	62	52	43	36	28	21	13	6	0
1,460	1,480	83	73	63	54	44	37	29	22	14	7	0
1,480	1,500	85	75	65	55	45	38	30	23	15	8	0
1,500	1,520	86	76	66	56	47	39	32	24	16	9	1
1,520	1,540	87	78	68	58	48	40	33	25	18	10	3
1,540	1,560	89	79	69	59	49	41	34	26	19	11	4
1,560	1,580	90	80	70	61	51	42	35	27	20	12	5
1,580	1,600	92	82	72	62	52	43	36	28	21	13	6
1,600	1,620	93	83	73	63	53	44	37	29	22	14	7
1,620	1,640	94	85	75	65	55	45	38	30	23	15	8
1,640	1,660	96	86	76	66	56	47	39	31	24	16	9
1,660	1,680	97	87	78	68	58	48	40	33	25	18	10
1,680	1,700	99	89	79	69	59	49	41	34	26	19	11
1,700	1,720	100	90	80	70	61	51	42	35	27	20	12
1,720	1,740	102	92	82	72	62	52	43	36	28	21	13
1,740	1,760	103	93	83	73	63	53	44	37	29	22	14
1,760	1,780	104	94	85	75	65	55	45	38	30	23	15
1,780	1,800	106	96	86	76	66	56	46	39	31	24	16
1,800	1,820	107	97	87	77	68	58	48	40	33	25	18
1,820	1,840	109	99	89	79	69	59	49	41	34	26	19
1,840	1,860	110	100	90	80	70	61	51	42	35	27	20
1,860	1,880	111	102	92	82	72	62	52	43	36	28	21
1,880	1,900	113	103	93	83	73	63	53	44	37	29	22
1,900	1,920	114	104	94	85	75	65	55	45	38	30	23
1,920	1,940	116	106	96	86	76	66	56	46	39	31	24
1,940	1,960	117	107	97	87	77	68	58	48	40	33	25
1,960	1,980	118	109	99	89	79	69	59	49	41	34	26
1,980	2,000	120	110	100	90	80	70	60	51	42	35	27
2,000	2,020	121	111	101	92	82	72	62	52	43	36	28
2,020	2,040	123	113	103	93	83	73	63	53	44	37	29
2,040	2,060	124	114	104	94	85	75	65	55	45	38	30
2,060	2,080	126	116	106	96	86	76	66	56	46	39	31
2,080	2,100	127	117	107	97	87	77	68	58	48	40	32
2,100	2,120	128	118	109	99	89	79	69	59	49	41	34
2,120	2,140	130	120	110	100	90	80	70	60	51	42	35
2,140	2,160	131	121	111	101	92	82	72	62	52	43	36
2,160	2,180	133	123	113	103	93	83	73	63	53	44	37
2,180	2,200	134	124	114	104	94	84	75	65	55	45	38
2,200	2,220	135	125	116	106	96	86	76	66	56	46	39
2,220	2,240	137	127	117	107	97	87	77	68	58	48	40
2,240	2,260	138	128	118	109	99	89	79	69	59	49	41
2,260	2,280	140	130	120	110	100	90	80	70	60	51	42
2,280	2,300	141	131	121	111	101	92	82	72	62	52	43
2,300	2,320	142	133	123	113	103	93	83	73	63	53	44
2,320	2,340	144	134	124	114	104	94	84	75	65	55	45
2,340	2,360	145	135	125	116	106	96	86	76	66	56	46
2,360	2,380	147	137	127	117	107	97	87	77	67	58	48
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	2,950	147	137	128	118	108	98	88	78	68	58	48
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$2,950 PLUS (round total to the nearest whole dollar)										
2,950 and over		188	178	168	158	148	138	128	118	108	98	89

Revised January 1, 2009

Married employees paid every two weeks

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	300	0	0	0	0	0	0	0	0	0	0	0
300	320	1	0	0	0	0	0	0	0	0	0	0
320	340	2	0	0	0	0	0	0	0	0	0	0
340	360	3	0	0	0	0	0	0	0	0	0	0
360	380	4	0	0	0	0	0	0	0	0	0	0
380	400	5	0	0	0	0	0	0	0	0	0	0
400	420	6	0	0	0	0	0	0	0	0	0	0
420	440	7	0	0	0	0	0	0	0	0	0	0
440	460	8	1	0	0	0	0	0	0	0	0	0
460	480	9	2	0	0	0	0	0	0	0	0	0
480	500	10	3	0	0	0	0	0	0	0	0	0
500	520	11	4	0	0	0	0	0	0	0	0	0
520	540	12	5	0	0	0	0	0	0	0	0	0
540	560	13	6	0	0	0	0	0	0	0	0	0
560	580	15	7	0	0	0	0	0	0	0	0	0
580	600	16	8	1	0	0	0	0	0	0	0	0
600	620	17	9	2	0	0	0	0	0	0	0	0
620	640	18	10	3	0	0	0	0	0	0	0	0
640	660	19	11	4	0	0	0	0	0	0	0	0
660	680	20	12	5	0	0	0	0	0	0	0	0
680	700	21	13	6	0	0	0	0	0	0	0	0
700	720	22	15	7	0	0	0	0	0	0	0	0
720	740	23	16	8	1	0	0	0	0	0	0	0
740	760	24	17	9	2	0	0	0	0	0	0	0
760	780	25	18	10	3	0	0	0	0	0	0	0
780	800	26	19	11	4	0	0	0	0	0	0	0
800	820	27	20	12	5	0	0	0	0	0	0	0
820	840	28	21	13	6	0	0	0	0	0	0	0
840	860	30	22	15	7	0	0	0	0	0	0	0
860	880	31	23	16	8	1	0	0	0	0	0	0
880	900	32	24	17	9	2	0	0	0	0	0	0
900	920	33	25	18	10	3	0	0	0	0	0	0
920	940	34	26	19	11	4	0	0	0	0	0	0
940	960	35	27	20	12	5	0	0	0	0	0	0
960	980	36	28	21	13	6	0	0	0	0	0	0
980	1,000	37	30	22	14	7	0	0	0	0	0	0
1,000	1,020	38	31	23	16	8	1	0	0	0	0	0
1,020	1,040	39	32	24	17	9	2	0	0	0	0	0
1,040	1,060	40	33	25	18	10	3	0	0	0	0	0
1,060	1,080	41	34	26	19	11	4	0	0	0	0	0
1,080	1,100	42	35	27	20	12	5	0	0	0	0	0
1,100	1,120	43	36	28	21	13	6	0	0	0	0	0
1,120	1,140	45	37	29	22	14	7	0	0	0	0	0
1,140	1,160	46	38	31	23	16	8	1	0	0	0	0
1,160	1,180	47	39	32	24	17	9	2	0	0	0	0
1,180	1,200	48	40	33	25	18	10	3	0	0	0	0
1,200	1,220	49	41	34	26	19	11	4	0	0	0	0
1,220	1,240	50	42	35	27	20	12	5	0	0	0	0
1,240	1,260	51	43	36	28	21	13	6	0	0	0	0
1,260	1,280	52	44	37	29	22	14	7	0	0	0	0
1,280	1,300	53	46	38	31	23	16	8	0	0	0	0
1,300	1,320	54	47	39	32	24	17	9	2	0	0	0
1,320	1,340	55	48	40	33	25	18	10	3	0	0	0
1,340	1,360	56	49	41	34	26	19	11	4	0	0	0
1,360	1,380	57	50	42	35	27	20	12	5	0	0	0

Married employees paid every two weeks

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,380	1,400	58	51	43	36	28	21	13	6	0	0	0
1,400	1,420	59	52	44	37	29	22	14	7	0	0	0
1,420	1,440	61	53	46	38	31	23	15	8	0	0	0
1,440	1,460	62	54	47	39	32	24	17	9	2	0	0
1,460	1,480	63	55	48	40	33	25	18	10	3	0	0
1,480	1,500	64	56	49	41	34	26	19	11	4	0	0
1,500	1,520	65	57	50	42	35	27	20	12	5	0	0
1,520	1,540	66	58	51	43	36	28	21	13	6	0	0
1,540	1,560	67	59	52	44	37	29	22	14	7	0	0
1,560	1,580	68	61	53	46	38	30	23	15	8	0	0
1,580	1,600	69	62	54	47	39	32	24	17	9	2	0
1,600	1,620	71	63	55	48	40	33	25	18	10	3	0
1,620	1,640	72	64	56	49	41	34	26	19	11	4	0
1,640	1,660	74	65	57	50	42	35	27	20	12	5	0
1,660	1,680	75	66	58	51	43	36	28	21	13	6	0
1,680	1,700	76	67	59	52	44	37	29	22	14	7	0
1,700	1,720	78	68	61	53	45	38	30	23	15	8	0
1,720	1,740	79	69	62	54	47	39	32	24	17	9	2
1,740	1,760	81	71	63	55	48	40	33	25	18	10	3
1,760	1,780	82	72	64	56	49	41	34	26	19	11	4
1,780	1,800	83	74	65	57	50	42	35	27	20	12	5
1,800	1,820	85	75	66	58	51	43	36	28	21	13	6
1,820	1,840	86	76	67	59	52	44	37	29	22	14	7
1,840	1,860	88	78	68	60	53	45	38	30	23	15	8
1,860	1,880	89	79	69	62	54	47	39	32	24	17	9
1,880	1,900	91	81	71	63	55	48	40	33	25	18	10
1,900	1,920	92	82	72	64	56	49	41	34	26	19	11
1,920	1,940	93	83	74	65	57	50	42	35	27	20	12
1,940	1,960	95	85	75	66	58	51	43	36	28	21	13
1,960	1,980	96	86	76	67	59	52	44	37	29	22	14
1,980	2,000	98	88	78	68	60	53	45	38	30	23	15
2,000	2,020	99	89	79	69	62	54	47	39	32	24	16
2,020	2,040	100	90	81	71	63	55	48	40	33	25	18
2,040	2,060	102	92	82	72	64	56	49	41	34	26	19
2,060	2,080	103	93	83	74	65	57	50	42	35	27	20
2,080	2,100	105	95	85	75	66	58	51	43	36	28	21
2,100	2,120	106	96	86	76	67	59	52	44	37	29	22
2,120	2,140	107	98	88	78	68	60	53	45	38	30	23
2,140	2,160	109	99	89	79	69	62	54	47	39	31	24
2,160	2,180	110	100	90	81	71	63	55	48	40	33	25
2,180	2,200	112	102	92	82	72	64	56	49	41	34	26
2,200	2,220	113	103	93	83	73	65	57	50	42	35	27
2,220	2,240	114	105	95	85	75	66	58	51	43	36	28
2,240	2,260	116	106	96	86	76	67	59	52	44	37	29
2,260	2,280	117	107	98	88	78	68	60	53	45	38	30
2,280	2,300	119	109	99	89	79	69	62	54	46	39	31
2,300	2,320	120	110	100	90	81	71	63	55	48	40	33
2,320	2,340	122	112	102	92	82	72	64	56	49	41	34
2,340	2,360	123	113	103	93	83	73	65	57	50	42	35
2,360	2,380	124	114	105	95	85	75	66	58	51	43	36
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	5,374	125	115	105	95	85	76	66	59	51	44	36
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,374 PLUS (round total to the nearest whole dollar)										
5,374 and over		336	326	316	306	297	287	277	267	257	247	237

Revised January 1, 2009

Single employees paid twice a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
0	100	0	0	0	0	0	0	0	0	0	0	0
100	120	1	0	0	0	0	0	0	0	0	0	0
120	140	2	0	0	0	0	0	0	0	0	0	0
140	160	3	0	0	0	0	0	0	0	0	0	0
160	180	5	0	0	0	0	0	0	0	0	0	0
180	200	6	0	0	0	0	0	0	0	0	0	0
200	220	7	0	0	0	0	0	0	0	0	0	0
220	240	8	0	0	0	0	0	0	0	0	0	0
240	260	9	1	0	0	0	0	0	0	0	0	0
260	280	10	2	0	0	0	0	0	0	0	0	0
280	300	11	3	0	0	0	0	0	0	0	0	0
300	320	12	4	0	0	0	0	0	0	0	0	0
320	340	13	5	0	0	0	0	0	0	0	0	0
340	360	14	6	0	0	0	0	0	0	0	0	0
360	380	15	7	0	0	0	0	0	0	0	0	0
380	400	16	8	0	0	0	0	0	0	0	0	0
400	420	17	9	1	0	0	0	0	0	0	0	0
420	440	18	10	2	0	0	0	0	0	0	0	0
440	460	20	11	3	0	0	0	0	0	0	0	0
460	480	21	12	4	0	0	0	0	0	0	0	0
480	500	22	14	5	0	0	0	0	0	0	0	0
500	520	23	15	6	0	0	0	0	0	0	0	0
520	540	24	16	8	0	0	0	0	0	0	0	0
540	560	25	17	9	0	0	0	0	0	0	0	0
560	580	26	18	10	2	0	0	0	0	0	0	0
580	600	27	19	11	3	0	0	0	0	0	0	0
600	620	28	20	12	4	0	0	0	0	0	0	0
620	640	29	21	13	5	0	0	0	0	0	0	0
640	660	30	22	14	6	0	0	0	0	0	0	0
660	680	31	23	15	7	0	0	0	0	0	0	0
680	700	32	24	16	8	0	0	0	0	0	0	0
700	720	33	25	17	9	1	0	0	0	0	0	0
720	740	34	26	18	10	2	0	0	0	0	0	0
740	760	36	27	19	11	3	0	0	0	0	0	0
760	780	37	28	20	12	4	0	0	0	0	0	0
780	800	38	30	21	13	5	0	0	0	0	0	0
800	820	39	31	22	14	6	0	0	0	0	0	0
820	840	40	32	24	15	7	0	0	0	0	0	0
840	860	41	33	25	16	8	0	0	0	0	0	0
860	880	42	34	26	18	9	1	0	0	0	0	0
880	900	43	35	27	19	10	2	0	0	0	0	0
900	920	44	36	28	20	12	3	0	0	0	0	0
920	940	45	37	29	21	13	5	0	0	0	0	0
940	960	46	38	30	22	14	6	0	0	0	0	0
960	980	47	39	31	23	15	7	0	0	0	0	0
980	1,000	48	40	32	24	16	8	0	0	0	0	0
1,000	1,020	49	41	33	25	17	9	1	0	0	0	0
1,020	1,040	51	42	34	26	18	10	2	0	0	0	0
1,040	1,060	52	43	35	27	19	11	3	0	0	0	0
1,060	1,080	53	45	36	28	20	12	4	0	0	0	0
1,080	1,100	55	46	37	29	21	13	5	0	0	0	0
1,100	1,120	56	47	39	30	22	14	6	0	0	0	0
1,120	1,140	58	48	40	31	23	15	7	0	0	0	0
1,140	1,160	59	49	41	33	24	16	8	0	0	0	0
1,160	1,180	60	50	42	34	25	17	9	1	0	0	0
1,180	1,200	62	51	43	35	27	18	10	2	0	0	0
1,200	1,220	63	52	44	36	28	19	11	3	0	0	0
1,220	1,240	65	54	45	37	29	21	12	4	0	0	0
1,240	1,260	66	55	46	38	30	22	13	5	0	0	0
1,260	1,280	67	57	47	39	31	23	15	6	0	0	0

Single employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,280	1,300	69	58	48	40	32	24	16	7	0	0	0
1,300	1,320	70	60	49	41	33	25	17	9	0	0	0
1,320	1,340	72	61	50	42	34	26	18	10	1	0	0
1,340	1,360	73	62	52	43	35	27	19	11	3	0	0
1,360	1,380	74	64	53	44	36	28	20	12	4	0	0
1,380	1,400	76	65	54	45	37	29	21	13	5	0	0
1,400	1,420	77	67	56	46	38	30	22	14	6	0	0
1,420	1,440	79	68	57	48	39	31	23	15	7	0	0
1,440	1,460	80	69	59	49	40	32	24	16	8	0	0
1,460	1,480	82	71	60	50	42	33	25	17	9	1	0
1,480	1,500	83	72	61	51	43	34	26	18	10	2	0
1,500	1,520	84	74	63	52	44	36	27	19	11	3	0
1,520	1,540	86	75	64	54	45	37	28	20	12	4	0
1,540	1,560	87	76	66	55	46	38	30	21	13	5	0
1,560	1,580	89	78	67	56	47	39	31	22	14	6	0
1,580	1,600	90	79	69	58	48	40	32	24	15	7	0
1,600	1,620	91	81	70	59	49	41	33	25	16	8	0
1,620	1,640	93	82	71	61	50	42	34	26	18	9	1
1,640	1,660	94	83	73	62	51	43	35	27	19	10	2
1,660	1,680	96	85	74	63	53	44	36	28	20	12	3
1,680	1,700	97	86	76	65	54	45	37	29	21	13	4
1,700	1,720	98	88	77	66	56	46	38	30	22	14	6
1,720	1,740	100	89	78	68	57	47	39	31	23	15	7
1,740	1,760	101	91	80	69	58	48	40	32	24	16	8
1,760	1,780	103	92	81	70	60	49	41	33	25	17	9
1,780	1,800	104	93	83	72	61	51	42	34	26	18	10
1,800	1,820	105	95	84	73	63	52	43	35	27	19	11
1,820	1,840	107	96	85	75	64	53	45	36	28	20	12
1,840	1,860	108	98	87	76	65	55	46	37	29	21	13
1,860	1,880	110	99	88	78	67	56	47	39	30	22	14
1,880	1,900	111	100	90	79	68	58	48	40	31	23	15
1,900	1,920	113	102	91	80	70	59	49	41	33	24	16
1,920	1,940	114	103	92	82	71	60	50	42	34	25	17
1,940	1,960	115	105	94	83	72	62	51	43	35	27	18
1,960	1,980	117	106	95	85	74	63	52	44	36	28	19
1,980	2,000	118	107	97	86	75	65	54	45	37	29	21
2,000	2,020	120	109	98	87	77	66	55	46	38	30	22
2,020	2,040	121	110	100	89	78	67	57	47	39	31	23
2,040	2,060	122	112	101	90	80	69	58	48	40	32	24
2,060	2,080	124	113	102	92	81	70	59	49	41	33	25
2,080	2,100	125	115	104	93	82	72	61	50	42	34	26
2,100	2,120	127	116	105	94	84	73	62	52	43	35	27
2,120	2,140	128	117	107	96	85	74	64	53	44	36	28
2,140	2,160	129	119	108	97	87	76	65	54	45	37	29
2,160	2,180	131	120	109	99	88	77	67	56	46	38	30
2,180	2,200	132	122	111	100	89	79	68	57	48	39	31
2,200	2,220	134	123	112	102	91	80	69	59	49	40	32
2,220	2,240	135	124	114	103	92	81	71	60	50	42	33
2,240	2,260	137	126	115	104	94	83	72	61	51	43	34
2,260	2,280	138	127	116	106	95	84	74	63	52	44	36
2,280	2,300	139	129	118	107	96	86	75	64	54	45	37
2,300	2,320	141	130	119	109	98	87	76	66	55	46	38
2,320	2,340	142	131	121	110	99	89	78	67	56	47	39
2,340	2,360	144	133	122	111	101	90	79	68	58	48	40
2,360	2,380	145	134	124	113	102	91	81	70	59	49	41
7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)												
2,380	3,196	146	135	124	114	103	92	81	71	60	50	41
7.85 PERCENT (.0785) OF THE EXCESS OVER \$3,196 PLUS (round total to the nearest whole dollar)												
3,196 and over		203	192	182	171	160	150	139	128	117	107	96

Revised January 1, 2009

Married employees paid twice a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
0	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	3	0	0	0	0	0	0	0	0	0	0
380	400	4	0	0	0	0	0	0	0	0	0	0
400	420	5	0	0	0	0	0	0	0	0	0	0
420	440	6	0	0	0	0	0	0	0	0	0	0
440	460	7	0	0	0	0	0	0	0	0	0	0
460	480	8	0	0	0	0	0	0	0	0	0	0
480	500	9	1	0	0	0	0	0	0	0	0	0
500	520	10	2	0	0	0	0	0	0	0	0	0
520	540	11	3	0	0	0	0	0	0	0	0	0
540	560	12	4	0	0	0	0	0	0	0	0	0
560	580	13	5	0	0	0	0	0	0	0	0	0
580	600	14	6	0	0	0	0	0	0	0	0	0
600	620	15	7	0	0	0	0	0	0	0	0	0
620	640	16	8	0	0	0	0	0	0	0	0	0
640	660	17	9	1	0	0	0	0	0	0	0	0
660	680	19	10	2	0	0	0	0	0	0	0	0
680	700	20	12	3	0	0	0	0	0	0	0	0
700	720	21	13	4	0	0	0	0	0	0	0	0
720	740	22	14	6	0	0	0	0	0	0	0	0
740	760	23	15	7	0	0	0	0	0	0	0	0
760	780	24	16	8	0	0	0	0	0	0	0	0
780	800	25	17	9	1	0	0	0	0	0	0	0
800	820	26	18	10	2	0	0	0	0	0	0	0
820	840	27	19	11	3	0	0	0	0	0	0	0
840	860	28	20	12	4	0	0	0	0	0	0	0
860	880	29	21	13	5	0	0	0	0	0	0	0
880	900	30	22	14	6	0	0	0	0	0	0	0
900	920	31	23	15	7	0	0	0	0	0	0	0
920	940	32	24	16	8	0	0	0	0	0	0	0
940	960	34	25	17	9	1	0	0	0	0	0	0
960	980	35	26	18	10	2	0	0	0	0	0	0
980	1,000	36	28	19	11	3	0	0	0	0	0	0
1,000	1,020	37	29	20	12	4	0	0	0	0	0	0
1,020	1,040	38	30	22	13	5	0	0	0	0	0	0
1,040	1,060	39	31	23	14	6	0	0	0	0	0	0
1,060	1,080	40	32	24	16	7	0	0	0	0	0	0
1,080	1,100	41	33	25	17	8	0	0	0	0	0	0
1,100	1,120	42	34	26	18	10	1	0	0	0	0	0
1,120	1,140	43	35	27	19	11	2	0	0	0	0	0
1,140	1,160	44	36	28	20	12	4	0	0	0	0	0
1,160	1,180	45	37	29	21	13	5	0	0	0	0	0
1,180	1,200	46	38	30	22	14	6	0	0	0	0	0
1,200	1,220	47	39	31	23	15	7	0	0	0	0	0
1,220	1,240	49	40	32	24	16	8	0	0	0	0	0
1,240	1,260	50	41	33	25	17	9	1	0	0	0	0
1,260	1,280	51	43	34	26	18	10	2	0	0	0	0
1,280	1,300	52	44	35	27	19	11	3	0	0	0	0
1,300	1,320	53	45	37	28	20	12	4	0	0	0	0
1,320	1,340	54	46	38	29	21	13	5	0	0	0	0
1,340	1,360	55	47	39	31	22	14	6	0	0	0	0
1,360	1,380	56	48	40	32	23	15	7	0	0	0	0
1,380	1,400	57	49	41	33	25	16	8	0	0	0	0
1,400	1,420	58	50	42	34	26	17	9	1	0	0	0

Married employees paid twice a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
1,420	1,440	59	51	43	35	27	19	10	2	0	0	0
1,440	1,460	60	52	44	36	28	20	11	3	0	0	0
1,460	1,480	61	53	45	37	29	21	13	4	0	0	0
1,480	1,500	62	54	46	38	30	22	14	5	0	0	0
1,500	1,520	64	55	47	39	31	23	15	7	0	0	0
1,520	1,540	65	56	48	40	32	24	16	8	0	0	0
1,540	1,560	66	58	49	41	33	25	17	9	1	0	0
1,560	1,580	67	59	50	42	34	26	18	10	2	0	0
1,580	1,600	68	60	52	43	35	27	19	11	3	0	0
1,600	1,620	69	61	53	44	36	28	20	12	4	0	0
1,620	1,640	70	62	54	46	37	29	21	13	5	0	0
1,640	1,660	71	63	55	47	38	30	22	14	6	0	0
1,660	1,680	72	64	56	48	40	31	23	15	7	0	0
1,680	1,700	73	65	57	49	41	32	24	16	8	0	0
1,700	1,720	74	66	58	50	42	34	25	17	9	1	0
1,720	1,740	76	67	59	51	43	35	26	18	10	2	0
1,740	1,760	77	68	60	52	44	36	28	19	11	3	0
1,760	1,780	78	69	61	53	45	37	29	20	12	4	0
1,780	1,800	80	70	62	54	46	38	30	22	13	5	0
1,800	1,820	81	71	63	55	47	39	31	23	14	6	0
1,820	1,840	83	72	64	56	48	40	32	24	16	7	0
1,840	1,860	84	74	65	57	49	41	33	25	17	8	0
1,860	1,880	86	75	66	58	50	42	34	26	18	10	1
1,880	1,900	87	76	68	59	51	43	35	27	19	11	2
1,900	1,920	88	78	69	60	52	44	36	28	20	12	4
1,920	1,940	90	79	70	62	53	45	37	29	21	13	5
1,940	1,960	91	80	71	63	55	46	38	30	22	14	6
1,960	1,980	93	82	72	64	56	47	39	31	23	15	7
1,980	2,000	94	83	73	65	57	49	40	32	24	16	8
2,000	2,020	95	85	74	66	58	50	41	33	25	17	9
2,020	2,040	97	86	75	67	59	51	43	34	26	18	10
2,040	2,060	98	88	77	68	60	52	44	35	27	19	11
2,060	2,080	100	89	78	69	61	53	45	37	28	20	12
2,080	2,100	101	90	80	70	62	54	46	38	29	21	13
2,100	2,120	102	92	81	71	63	55	47	39	31	22	14
2,120	2,140	104	93	82	72	64	56	48	40	32	23	15
2,140	2,160	105	95	84	73	65	57	49	41	33	25	16
2,160	2,180	107	96	85	75	66	58	50	42	34	26	17
2,180	2,200	108	97	87	76	67	59	51	43	35	27	19
2,200	2,220	110	99	88	77	68	60	52	44	36	28	20
2,220	2,240	111	100	89	79	69	61	53	45	37	29	21
2,240	2,260	112	102	91	80	71	62	54	46	38	30	22
2,260	2,280	114	103	92	82	72	63	55	47	39	31	23
2,280	2,300	115	104	94	83	73	65	56	48	40	32	24
2,300	2,320	117	106	95	84	74	66	57	49	41	33	25
2,320	2,340	118	107	97	86	75	67	59	50	42	34	26
2,340	2,360	119	109	98	87	76	68	60	51	43	35	27
2,360	2,380	121	110	99	89	78	69	61	53	44	36	28
		7.05 PERCENT (.0705) OF THE EXCESS OVER \$2,380 PLUS (round total to the nearest whole dollar)										
2,380	5,822	121	111	100	89	79	69	61	53	45	37	29
		7.85 PERCENT (.0785) OF THE EXCESS OVER \$5,822 PLUS (round total to the nearest whole dollar)										
5,822 and over		364	353	343	332	321	311	300	289	278	268	257

Revised January 1, 2009

Single employees paid once a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	220	0	0	0	0	0	0	0	0	0	0	0
220	240	3	0	0	0	0	0	0	0	0	0	0
240	260	4	0	0	0	0	0	0	0	0	0	0
260	280	5	0	0	0	0	0	0	0	0	0	0
280	300	6	0	0	0	0	0	0	0	0	0	0
300	320	7	0	0	0	0	0	0	0	0	0	0
320	340	9	0	0	0	0	0	0	0	0	0	0
340	360	10	0	0	0	0	0	0	0	0	0	0
360	380	11	0	0	0	0	0	0	0	0	0	0
380	400	12	0	0	0	0	0	0	0	0	0	0
400	420	13	0	0	0	0	0	0	0	0	0	0
420	440	14	0	0	0	0	0	0	0	0	0	0
440	460	15	0	0	0	0	0	0	0	0	0	0
460	480	16	0	0	0	0	0	0	0	0	0	0
480	500	17	1	0	0	0	0	0	0	0	0	0
500	520	18	2	0	0	0	0	0	0	0	0	0
520	540	19	3	0	0	0	0	0	0	0	0	0
540	560	20	4	0	0	0	0	0	0	0	0	0
560	580	21	5	0	0	0	0	0	0	0	0	0
580	600	22	6	0	0	0	0	0	0	0	0	0
600	640	24	8	0	0	0	0	0	0	0	0	0
640	680	26	10	0	0	0	0	0	0	0	0	0
680	720	28	12	0	0	0	0	0	0	0	0	0
720	760	30	14	0	0	0	0	0	0	0	0	0
760	800	33	16	0	0	0	0	0	0	0	0	0
800	840	35	18	2	0	0	0	0	0	0	0	0
840	880	37	21	4	0	0	0	0	0	0	0	0
880	920	39	23	6	0	0	0	0	0	0	0	0
920	960	41	25	9	0	0	0	0	0	0	0	0
960	1,000	43	27	11	0	0	0	0	0	0	0	0
1,000	1,040	45	29	13	0	0	0	0	0	0	0	0
1,040	1,080	48	31	15	0	0	0	0	0	0	0	0
1,080	1,120	50	33	17	1	0	0	0	0	0	0	0
1,120	1,160	52	36	19	3	0	0	0	0	0	0	0
1,160	1,200	54	38	21	5	0	0	0	0	0	0	0
1,200	1,240	56	40	24	7	0	0	0	0	0	0	0
1,240	1,280	58	42	26	9	0	0	0	0	0	0	0
1,280	1,320	60	44	28	12	0	0	0	0	0	0	0
1,320	1,360	63	46	30	14	0	0	0	0	0	0	0
1,360	1,400	65	48	32	16	0	0	0	0	0	0	0
1,400	1,440	67	51	34	18	2	0	0	0	0	0	0
1,440	1,480	69	53	36	20	4	0	0	0	0	0	0
1,480	1,520	71	55	39	22	6	0	0	0	0	0	0
1,520	1,560	73	57	41	24	8	0	0	0	0	0	0
1,560	1,600	75	59	43	27	10	0	0	0	0	0	0
1,600	1,640	78	61	45	29	12	0	0	0	0	0	0
1,640	1,680	80	63	47	31	15	0	0	0	0	0	0
1,680	1,720	82	66	49	33	17	0	0	0	0	0	0
1,720	1,760	84	68	51	35	19	3	0	0	0	0	0
1,760	1,800	86	70	54	37	21	5	0	0	0	0	0
1,800	1,840	88	72	56	39	23	7	0	0	0	0	0
1,840	1,880	90	74	58	42	25	9	0	0	0	0	0
1,880	1,920	93	76	60	44	27	11	0	0	0	0	0
1,920	1,960	95	78	62	46	30	13	0	0	0	0	0
1,960	2,000	97	81	64	48	32	15	0	0	0	0	0
2,000	2,040	99	83	66	50	34	18	1	0	0	0	0
2,040	2,080	101	85	69	52	36	20	3	0	0	0	0
2,080	2,120	104	87	71	54	38	22	6	0	0	0	0
2,120	2,160	107	89	73	57	40	24	8	0	0	0	0
2,160	2,200	109	91	75	59	42	26	10	0	0	0	0
2,200	2,240	112	93	77	61	45	28	12	0	0	0	0
2,240	2,280	115	95	79	63	47	30	14	0	0	0	0
2,280	2,320	118	98	81	65	49	33	16	0	0	0	0

Single employees paid once a month

If the employee's wages are at least but less than		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
		The amount to withhold (in whole dollars)										
2,320	2,360	121	100	84	67	51	35	18	2	0	0	0
2,360	2,400	124	102	86	69	53	37	21	4	0	0	0
2,400	2,440	126	105	88	72	55	39	23	6	0	0	0
2,440	2,480	129	108	90	74	57	41	25	9	0	0	0
2,480	2,520	132	111	92	76	60	43	27	11	0	0	0
2,520	2,560	135	113	94	78	62	45	29	13	0	0	0
2,560	2,600	138	116	96	80	64	48	31	15	0	0	0
2,600	2,640	140	119	98	82	66	50	33	17	1	0	0
2,640	2,680	143	122	101	84	68	52	36	19	3	0	0
2,680	2,720	146	125	103	86	70	54	38	21	5	0	0
2,720	2,760	149	127	106	89	72	56	40	24	7	0	0
2,760	2,800	152	130	109	91	74	58	42	26	9	0	0
2,800	2,840	155	133	112	93	77	60	44	28	12	0	0
2,840	2,880	157	136	114	95	79	63	46	30	14	0	0
2,880	2,920	160	139	117	97	81	65	48	32	16	0	0
2,920	2,960	163	142	120	99	83	67	51	34	18	2	0
2,960	3,000	166	144	123	102	85	69	53	36	20	4	0
3,000	3,040	169	147	126	104	87	71	55	39	22	6	0
3,040	3,080	171	150	129	107	89	73	57	41	24	8	0
3,080	3,120	174	153	131	110	92	75	59	43	27	10	0
3,120	3,160	177	156	134	113	94	77	61	45	29	12	0
3,160	3,200	180	159	137	116	96	80	63	47	31	15	0
3,200	3,240	183	161	140	118	98	82	65	49	33	17	0
3,240	3,280	186	164	143	121	100	84	68	51	35	19	3
3,280	3,320	188	167	146	124	103	86	70	54	37	21	5
3,320	3,360	191	170	148	127	105	88	72	56	39	23	7
3,360	3,400	194	173	151	130	108	90	74	58	42	25	9
3,400	3,440	197	175	154	133	111	92	76	60	44	27	11
3,440	3,480	200	178	157	135	114	95	78	62	46	30	13
3,480	3,520	203	181	160	138	117	97	80	64	48	32	15
3,520	3,560	205	184	162	141	120	99	83	66	50	34	18
3,560	3,600	208	187	165	144	122	101	85	68	52	36	20
3,600	3,640	211	190	168	147	125	104	87	71	54	38	22
3,640	3,680	214	192	171	149	128	107	89	73	56	40	24
3,680	3,720	217	195	174	152	131	109	91	75	58	42	26
3,720	3,760	219	198	177	155	134	112	93	77	61	44	28
3,760	3,800	222	201	179	158	136	115	95	79	63	47	30
3,800	3,840	225	204	182	161	139	118	98	81	65	49	33
3,840	3,880	228	206	185	164	142	121	100	83	67	51	35
3,880	3,920	231	209	188	166	145	123	102	86	69	53	37
3,920	3,960	234	212	191	169	148	126	105	88	71	55	39
3,960	4,000	236	215	193	172	151	129	108	90	74	57	41
4,000	4,040	239	218	196	175	153	132	111	92	76	59	43
4,040	4,080	242	221	199	178	156	135	113	94	78	62	45
4,080	4,120	245	223	202	180	159	138	116	96	80	64	47
4,120	4,160	248	226	205	183	162	140	119	98	82	66	50
4,160	4,200	250	229	208	186	165	143	122	101	84	68	52
4,200	4,240	253	232	210	189	167	146	125	103	86	70	54
4,240	4,280	256	235	213	192	170	149	127	106	89	72	56
4,280	4,320	259	237	216	195	173	152	130	109	91	74	58
4,320	4,360	262	240	219	197	176	155	133	112	93	77	60
4,360	4,400	265	243	222	200	179	157	136	114	95	79	62
4,400	4,440	267	246	224	203	182	160	139	117	97	81	65
4,440	4,480	270	249	227	206	184	163	142	120	99	83	67
4,480	4,520	273	252	230	209	187	166	144	123	101	85	69
4,520	4,560	276	254	233	211	190	169	147	126	104	87	71
4,560	4,600	279	257	236	214	193	171	150	129	107	89	73
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)												
4,600	6,392	280	259	237	216	194	173	151	130	109	91	74
7.85 PERCENT (.0785) OF THE EXCESS OVER \$6,392 PLUS (round total to the nearest whole dollar)												
6,392 and over		406	385	364	342	321	299	278	256	235	213	192

Revised January 1, 2009

Married employees paid once a month

Revised January 1, 2009

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10 or more
at least	but less than	The amount to withhold (in whole dollars)										
0	640	0	0	0	0	0	0	0	0	0	0	0
640	680	1	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	5	0	0	0	0	0	0	0	0	0	0
760	800	7	0	0	0	0	0	0	0	0	0	0
800	840	9	0	0	0	0	0	0	0	0	0	0
840	880	11	0	0	0	0	0	0	0	0	0	0
880	920	14	0	0	0	0	0	0	0	0	0	0
920	960	16	0	0	0	0	0	0	0	0	0	0
960	1000	18	2	0	0	0	0	0	0	0	0	0
1,000	1,040	20	4	0	0	0	0	0	0	0	0	0
1,040	1,080	22	6	0	0	0	0	0	0	0	0	0
1,080	1,120	24	8	0	0	0	0	0	0	0	0	0
1,120	1,160	26	10	0	0	0	0	0	0	0	0	0
1,160	1,200	29	12	0	0	0	0	0	0	0	0	0
1,200	1,240	31	14	0	0	0	0	0	0	0	0	0
1,240	1,280	33	17	0	0	0	0	0	0	0	0	0
1,280	1,320	35	19	2	0	0	0	0	0	0	0	0
1,320	1,360	37	21	5	0	0	0	0	0	0	0	0
1,360	1,400	39	23	7	0	0	0	0	0	0	0	0
1,400	1,440	41	25	9	0	0	0	0	0	0	0	0
1,440	1,480	44	27	11	0	0	0	0	0	0	0	0
1,480	1,520	46	29	13	0	0	0	0	0	0	0	0
1,520	1,560	48	32	15	0	0	0	0	0	0	0	0
1,560	1,600	50	34	17	1	0	0	0	0	0	0	0
1,600	1,640	52	36	20	3	0	0	0	0	0	0	0
1,640	1,680	54	38	22	5	0	0	0	0	0	0	0
1,680	1,720	56	40	24	8	0	0	0	0	0	0	0
1,720	1,760	59	42	26	10	0	0	0	0	0	0	0
1,760	1,800	61	44	28	12	0	0	0	0	0	0	0
1,800	1,840	63	47	30	14	0	0	0	0	0	0	0
1,840	1,880	65	49	32	16	0	0	0	0	0	0	0
1,880	1,920	67	51	35	18	2	0	0	0	0	0	0
1,920	1,960	69	53	37	20	4	0	0	0	0	0	0
1,960	2,000	71	55	39	23	6	0	0	0	0	0	0
2,000	2,040	74	57	41	25	8	0	0	0	0	0	0
2,040	2,080	76	59	43	27	11	0	0	0	0	0	0
2,080	2,120	78	62	45	29	13	0	0	0	0	0	0
2,120	2,160	80	64	47	31	15	0	0	0	0	0	0
2,160	2,200	82	66	50	33	17	1	0	0	0	0	0
2,200	2,240	84	68	52	35	19	3	0	0	0	0	0
2,240	2,280	86	70	54	38	21	5	0	0	0	0	0
2,280	2,320	88	72	56	40	23	7	0	0	0	0	0
2,320	2,360	91	74	58	42	26	9	0	0	0	0	0
2,360	2,400	93	77	60	44	28	11	0	0	0	0	0
2,400	2,440	95	79	62	46	30	14	0	0	0	0	0
2,440	2,480	97	81	65	48	32	16	0	0	0	0	0
2,480	2,520	99	83	67	50	34	18	2	0	0	0	0
2,520	2,560	101	85	69	53	36	20	4	0	0	0	0
2,560	2,600	103	87	71	55	38	22	6	0	0	0	0
2,600	2,640	106	89	73	57	41	24	8	0	0	0	0
2,640	2,680	108	91	75	59	43	26	10	0	0	0	0
2,680	2,720	110	94	77	61	45	29	12	0	0	0	0

Married employees paid once a month

If the employee's wages are		Number of withholding allowances										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	The amount to withhold (in whole dollars)										
												or more
2,720	2,760	112	96	79	63	47	31	14	0	0	0	0
2,760	2,800	114	98	82	65	49	33	17	0	0	0	0
2,800	2,840	116	100	84	67	51	35	19	2	0	0	0
2,840	2,880	118	102	86	70	53	37	21	5	0	0	0
2,880	2,920	121	104	88	72	56	39	23	7	0	0	0
2,920	2,960	123	106	90	74	58	41	25	9	0	0	0
2,960	3,000	125	109	92	76	60	44	27	11	0	0	0
3,000	3,040	127	111	94	78	62	46	29	13	0	0	0
3,040	3,080	129	113	97	80	64	48	32	15	0	0	0
3,080	3,120	131	115	99	82	66	50	34	17	1	0	0
3,120	3,160	133	117	101	85	68	52	36	20	3	0	0
3,160	3,200	136	119	103	87	70	54	38	22	5	0	0
3,200	3,240	138	121	105	89	73	56	40	24	8	0	0
3,240	3,280	140	124	107	91	75	58	42	26	10	0	0
3,280	3,320	142	126	109	93	77	61	44	28	12	0	0
3,320	3,360	144	128	112	95	79	63	47	30	14	0	0
3,360	3,400	146	130	114	97	81	65	49	32	16	0	0
3,400	3,440	149	132	116	100	83	67	51	35	18	2	0
3,440	3,480	151	134	118	102	85	69	53	37	20	4	0
3,480	3,520	154	136	120	104	88	71	55	39	23	6	0
3,520	3,560	157	139	122	106	90	73	57	41	25	8	0
3,560	3,600	160	141	124	108	92	76	59	43	27	11	0
3,600	3,640	163	143	127	110	94	78	61	45	29	13	0
3,640	3,680	165	145	129	112	96	80	64	47	31	15	0
3,680	3,720	168	147	131	115	98	82	66	49	33	17	1
3,720	3,760	171	150	133	117	100	84	68	52	35	19	3
3,760	3,800	174	152	135	119	103	86	70	54	37	21	5
3,800	3,840	177	155	137	121	105	88	72	56	40	23	7
3,840	3,880	180	158	139	123	107	91	74	58	42	26	9
3,880	3,920	182	161	142	125	109	93	76	60	44	28	11
3,920	3,960	185	164	144	127	111	95	79	62	46	30	14
3,960	4,000	188	167	146	130	113	97	81	64	48	32	16
4,000	4,040	191	169	148	132	115	99	83	67	50	34	18
4,040	4,080	194	172	151	134	118	101	85	69	52	36	20
4,080	4,120	196	175	154	136	120	103	87	71	55	38	22
4,120	4,160	199	178	156	138	122	106	89	73	57	40	24
4,160	4,200	202	181	159	140	124	108	91	75	59	43	26
4,200	4,240	205	183	162	142	126	110	94	77	61	45	28
4,240	4,280	208	186	165	145	128	112	96	79	63	47	31
4,280	4,320	211	189	168	147	130	114	98	82	65	49	33
4,320	4,360	213	192	170	149	133	116	100	84	67	51	35
4,360	4,400	216	195	173	152	135	118	102	86	70	53	37
4,400	4,440	219	198	176	155	137	121	104	88	72	55	39
4,440	4,480	222	200	179	158	139	123	106	90	74	58	41
4,480	4,520	225	203	182	160	141	125	109	92	76	60	43
4,520	4,560	227	206	185	163	143	127	111	94	78	62	46
4,560	4,600	230	209	187	166	145	129	113	97	80	64	48
7.05 PERCENT (.0705) OF THE EXCESS OVER \$4,600 PLUS (round total to the nearest whole dollar)												
4,600	11,643	232	210	189	167	146	130	114	98	81	65	49
7.85 PERCENT (.0785) OF THE EXCESS OVER \$11,643 PLUS (round total to the nearest whole dollar)												
11,643	and over	728	707	685	664	642	621	600	578	557	535	514

Revised January 1, 2009

Computer formula

If you use a computer to determine how much to withhold, use the formula below to set up your program. This formula supersedes any formulas before January 1, 2009. If you use a computer to determine withholding, you must program it for this new formula.

Step 1

Determine the employee's total wages for one payroll period.

Step 2

Multiply the total wages from step 1 by the number of payroll periods you have in a year. The result is the employee's annual wage.

Multiply by:

- 360 if you pay by the day
- 52 if you pay by the week
- 26 if you pay every two weeks
- 24 if you pay twice a month
- 12 if you pay once a month

Step 3

Multiply the number of the employee's withholding allowances by \$3,650.

Step 4

Subtract the result in step 3 from the result in step 2.

Step 5

Use the result from step 4 and the chart below to figure an amount for step 5.

Step 6

Divide the result in step 5 by the number of payroll periods that you used in step 2. You may round the amount to the nearest dollar. The result is the amount of Minnesota income tax to withhold from the employee's wages.

Chart for step 5

If the employee is single and the result from step 4 is:

<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
\$ 2,050	\$ 24,780	\$ 2,050	0.0535	\$ 0.00
24,780	76,700	24,780	0.0705	1,216.06
76,700	and over	76,700	0.0785	4,876.42

If the employee is married and the result from step 4 is:

<i>More than</i>	<i>But not more than</i>	<i>Subtract this amount from the result in step 4</i>	<i>Multiply result by</i>	<i>Add</i>
\$ 7,750	\$ 40,970	\$ 7,750	0.0535	\$ 0.00
40,970	139,720	40,970	0.0705	1,777.27
139,720	and over	139,720	0.0785	8,739.15

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Sales Tax Border Issues

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Sales Tax Border Issues for Contractors

This workshop compares sales and use tax obligations for contractors doing business in (1) Minnesota/South Dakota.

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