

Withholding Income Tax Tables And Employer Instructions



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

WWW.DOR.MS.GOV

SUMMARY

- **Employers filing 10 or more returns are required to electronically submit those to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).** You may be subject to penalties if you issue more than 10 returns and do not file as required. The penalty is \$25 for the first instance of non-compliance and \$500 for each additional instance.
- Bulk filing through the FSET program (Fed/State Employment Taxes) is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.
- W-2s must be submitted in Social Security Administration (SSA) format and must contain the "RS" record for state data. See SSA Publication EFW2 for record formats and specifications.
- 1099s, W-2Gs, and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS Publication 1220 for specifications and procedures.
- Employers filing less than 10 returns on paper must submit the Mississippi Annual Information Return, Form 89-140, with all W-2s and 1099's.
- All employers, regardless of the number of returns, may utilize TAP to enter and submit returns securely to the DOR. If you have any questions about online filing or the system, please review TAP "frequently asked questions" at www.dor.ms.gov. You may also contact us at 601-923-7700.

Exemptions and Deductions Schedule

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

Income Tax Rates

Taxable Income (Tax Year 2024)	Tax Rate
First \$10,000	0%
Remaining balance (excess of \$10,000)	4.0%

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

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

TABLE OF CONTENTS

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

Tables A - Single Individuals

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

Tables B - Head-of-Family

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

Monthly_____33

Tables C - Married (Spouse Not Employed)

Daily or Miscellaneous_____10

Weekly_____16

Bi-weekly_____22

Semi-monthly_____28

Monthly_____34

Tables D - Married (Both Spouses Employed)

Daily or Miscellaneous_____11,12,13

Weekly_____17,18,19

Bi-weekly_____23, 24, 25

Semi-monthly_____29, 30, 31

Monthly_____35, 36, 37

Withholding Tax Calendar_____38

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

1. INTRODUCTION

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

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

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

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

2. WHO ARE EMPLOYERS

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

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

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

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

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

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

(e) All counties, cities, and towns.

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

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

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

3. EMPLOYER'S ACCOUNT NUMBER

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

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

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

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

4. WHO ARE EMPLOYEES

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

5. TREATMENT OF RESIDENTS AND NONRESIDENTS

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

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

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

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

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

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

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

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

6. EMPLOYEE'S ACCOUNT NUMBER

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

7. WHAT ARE TAXABLE WAGES

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

8. INCOME PAYMENTS EXEMPT FROM WITHHOLDING

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

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

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

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

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

9. SUPPLEMENTAL WAGES

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

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

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

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

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

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

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

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

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

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

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

11. PAYROLL PERIOD

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

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

12. WITHHOLDING EXEMPTION CERTIFICATES

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

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

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

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

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

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

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

13. COMPUTING WITHHOLDING OF MISSISSIPPI PERSONAL INCOME TAX

(a) Tables A - Single Individuals.

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

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

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

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

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

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

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

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

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

(e) IMPORTANT!

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

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

(f) Additional or Voluntary Withholding.

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

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

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

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

(g) Withholding Not Required.

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

14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

The Mississippi Department of Revenue will determine the filing frequency of the employer. Employers should report according to the filing frequency as instructed by the Mississippi Department of Revenue. A return must be filed for every filing period even if no tax is due. Electronic reporting through Taxpayer Access Point (TAP) is mandatory for employers submitting 10 or more W-2s or 1099s.

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

For paper filers (less than 10 W-2s or 1099s) who do not have internet access, you should use the preaddressed coupons, Form 89-105, that will be mailed by the Department of Revenue. If the coupons are lost or not received, please notify the Department of Revenue and replacement forms will

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

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

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

15. CORRECTING MISTAKES- AMENDED RETURNS

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

16. PAYMENT OF INCOME TAX WITHHELD

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

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

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

Interest: Interest at the rate of $\frac{1}{2}\%$ per month accrues on all delinquent tax.

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

C. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

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

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

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

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

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

18. RECEIPTS FOR EMPLOYEES

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

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

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

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

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

19. ANNUAL INFORMATION RETURN

An Annual Information Return, Form 99-140, must be filed with each return type submitted on paper (less than 10). Review instructions on page 38 and on the Form 99-140 for the due dates. If the date falls on a weekend, the due date is the following Monday.

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

Employers operating on a fiscal-year basis must file monthly/quarterly reports, an annual information return (only if paper filing less than 10) and withholding statements on a calendar-year basis.

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

20. ELECTRONIC REPORTING

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

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

1. Taxpayer is required to file wage statements, W-2Gs or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements,
2. Employer filing 10 or more W-2s,
3. Taxpayer has 10 or more 1099s to be submitted,
4. Taxpayer used a single payroll service provider for the entire calendar year,
5. An employee leasing company provided personnel to any business within Mississippi.

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

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

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

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

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

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

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

21. INFORMATION AT SOURCE REPORTS

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

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

22. RECORDS TO BE KEPT

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



MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name _____ SSN _____

Employee's Residence _____

Number and Street _____ City or Town _____ State _____ Zip Code _____

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

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

Employee's Signature: _____ Date: _____

INSTRUCTIONS

1. The personal exemptions allowed:

- | | | | |
|-----------------------------------|----------|---------------------|---------|
| (a) Single Individuals | \$6,000 | (d) Dependents | \$1,500 |
| (b) Married Individuals (Jointly) | \$12,000 | (e) Age 65 and Over | \$1,500 |
| (c) Head of family | \$9,500 | (f) Blindness | \$1,500 |

2. Claiming personal exemptions:

(a) Single Individuals enter \$6,000 on Line 1.

(b) Married individuals are allowed a joint exemption of \$12,000.

If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).

(c) Head of Family

A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).

(d) An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer. A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but

should not include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.

(e) An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the **age of 65** before the close of the taxable year. No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.

(f) An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are **blind**. No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by \$1,500 and enter amount of exemption claimed.

3. Total Exemption Claimed:

Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.

4. A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.

5. PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.

6. IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENEFIT OF EXEMPTION.

To comply with the Military Spouse Residency Relief Act (PL111-97) signed on November 11, 2009.

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

DAILY PAYROLL PERIOD

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

DAILY PAYROLL PERIOD

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

DAILY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

DAILY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
The amount of tax to be withheld is:																		
130	132																	
132	134	1																
134	136	1	1															
136	138	1	1	1														
138	140	1	1	1	1													
140	142	1	1	1	1	1												
142	144	1	1	1	1	1	1											
144	146	1	1	1	1	1	1	1										
146	148	1	1	1	1	1	1	1	1									
148	150	1	1	1	1	1	1	1	1	1								
150	152	1	1	1	1	1	1	1	1	1	1							
152	154	1	1	1	1	1	1	1	1	1	1	1						
154	156	1	1	1	1	1	1	1	1	1	1	1	1					
156	158	2	1	1	1	1	1	1	1	1	1	1	1	1				
158	160	2	2	1	1	1	1	1	1	1	1	1	1	1	1			
160	162	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1		
162	164	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	
164	166	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
166	168	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
168	170	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
170	172	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
172	174	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
174	176	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
176	178	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
178	180	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
180	182	3	3	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1
182	184	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	1	1
184	186	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	1
186	188	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2
188	190	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
190	192	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
192	194	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
194	196	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
196	198	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
198	200	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
200	202	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
202	204	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
204	206	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
206	208	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
208	210	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
210	212	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
212	214	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
214	216	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
216	218	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
218	220	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
220	222	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
222	224	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
224	226	5	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
226	228	5	5	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3
228	230	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	3	3
230	232	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	3
232	234	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4
234	236	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
236	238	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
238	240	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
240	242	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
242	244	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
244	246	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
246	248	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
248	250	6	6	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
250	252	6	6	6	5	5	5	5	5	5	5	5	5	5	5	5	4	4
252	254	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	5	4
254	256	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	5
256	258	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
258	260	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
260	262	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
262	264	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
264	266	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
266	268	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
268	270	6	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5

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

WEEKLY PAYROLL PERIOD

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

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

WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

WEEKLY PAYROLL PERIOD

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

BI-WEEKLY PAYROLL PERIOD

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

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
				0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000					
The amount of tax to be withheld is:																			
500	520																		
520	540	1																	
540	560	2																	
560	580	2																	
580	600	3																	
600	620	4																	
620	640	5																	
640	660	6																	
660	680	7																	
680	700	8																	
700	720	9																	
720	740	9																	
740	760	10																	
760	780	11																	
780	800	12																	
800	820	13																	
820	840	14																	
840	860	15																	
860	880	16																	
880	900	17																	
900	920	17	1																
920	940	2																	
940	960	19	3	1															
960	980	20	4	1															
980	1,000	21	5	2															
1,000	1,020	22	6	3	1														
1,020	1,040	23	7	4	2														
1,040	1,060	24	7	5	2														
1,060	1,080	24	8	6	3	1													
1,080	1,100	25	9	7	4	2													
1,100	1,120	26	10	8	5	2													
1,120	1,140	27	11	8	6	3	1												
1,140	1,160	28	12	9	7	4	2												
1,160	1,180	29	13	10	8	5	3												
1,180	1,200	30	14	11	9	6	3	1											
1,200	1,220	31	15	12	9	7	4	2											
1,220	1,240	31	15	13	10	8	5	3											
1,240	1,260	32	16	14	11	9	6	4	1										
1,260	1,280	33	17	15	12	10	7	4	2										
1,280	1,300	34	18	15	13	10	8	5	3										
1,300	1,320	35	19	16	14	11													

BI-WEEKLY PAYROLL PERIOD

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

BI-WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

BI-WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500	25,000
The amount of tax to be withheld is:																		
1.200	1.220																	
1.220	1.240	1																
1.240	1.260	2	1															
1.260	1.280	2	2	1														
1.280	1.300	3	2	2	1													
1.300	1.320	4	3	2	2	1												
1.320	1.340	5	4	3	3	2	1											
1.340	1.360	6	5	4	3	3	2	1										
1.360	1.380	7	6	5	4	3	3	2	1									
1.380	1.400	8	7	6	5	4	3	3	2	1								
1.400	1.420	9	8	7	6	5	4	4	3	2	1							
1.420	1.440	9	9	8	7	6	5	4	4	3	2	1						
1.440	1.460	10	9	9	8	7	6	5	4	4	3	2	1					
1.460	1.480	11	10	10	9	8	7	6	5	4	4	3	2	1				
1.480	1.500	12	11	10	10	9	8	7	6	5	4	4	3	2	1			
1.500	1.520	13	12	11	10	10	9	8	7	6	5	5	4	3	2	1		
1.520	1.540	14	13	12	11	10	10	9	8	7	6	5	5	4	3	2	1	
1.540	1.560	15	14	13	12	11	11	10	9	8	7	6	5	5	4	3	2	1
1.560	1.580	16	15	14	13	12	11	11	10	9	8	7	6	5	5	4	3	2
1.580	1.600	17	16	15	14	13	12	11	11	10	9	8	7	6	6	5	4	3
1.600	1.620	17	17	16	15	14	13	12	11	11	10	9	8	7	6	6	5	4
1.620	1.640	18	17	17	16	15	14	13	12	11	11	10	9	8	7	6	6	5
1.640	1.660	19	18	17	17	16	15	14	13	12	12	11	10	9	8	7	6	6
1.660	1.680	20	19	18	17	17	16	15	14	13	12	12	11	10	9	8	7	6
1.680	1.700	21	20	19	18	18	17	16	15	14	13	12	12	11	10	9	8	7
1.700	1.720	22	21	20	19	18	18	17	16	15	14	13	12	12	11	10	9	8
1.720	1.740	23	22	21	20	19	18	18	17	16	15	14	13	13	12	11	10	9
1.740	1.760	24	23	22	21	20	19	18	18	17	16	15	14	13	13	12	11	10
1.760	1.780	24	24	23	22	21	20	19	18	18	17	16	15	14	13	13	12	11
1.780	1.800	25	24	24	23	22	21	20	19	19	18	17	16	15	14	13	13	12
1.800	1.820	26	25	24	24	23	22	21	20	19	19	18	17	16	15	14	13	13
1.820	1.840	27	26	25	25	24	23	22	21	20	19	19	18	17	16	15	14	14
1.840	1.860	28	27	26	25	25	24	23	22	21	20	19	19	18	17	16	15	14
1.860	1.880	29	28	27	26	25	25	24	23	22	21	20	20	19	18	17	16	15
1.880	1.900	30	29	28	27	26	25	25	24	23	22	21	20	20	19	18	17	16
1.900	1.920	31	30	29	28	27	26	25	24	23	22	21	20	20	19	18	17	16
1.920	1.940	31	31	30	29	28	27	26	26	25	24	23	22	21	20	20	19	18
1.940	1.960	32	31	31	30	29	28	27	26	26	25	24	23	22	21	20	20	19
1.960	1.980	33	32	32	31	30	29	28	27	26	26	25	24	23	22	21	21	20
1.980	2.000	34	33	32	32	31	30	29	28	27	26	26	25	24	23	22	21	21
2.000	2.020	35	34	33	32	32	31	30	29	28	27	27	26	25	24	23	22	21
2.020	2.040	36	35	34	33	32	32	31	30	29	28	27	27	26	25	24	23	22
2.040	2.060	37	36	35	34	33	33	32	31	30	29	28	27	27	26	25	24	23
2.060	2.080	38	37	36	35	34	33	33	32	31	30	29	28	27	27	26	25	24
2.080	2.100	39	38	37	36	35	34	33	33	32	31	30	29	28	28	27	26	25
2.100	2.120	39	39	38	37	36	35	34	33	33	32	31	30	29	28	28	27	26
2.120	2.140	40	39	39	38	37	36	35	34	33	33	32	31	30	29	28	28	27
2.140	2.160	41	40	39	39	38	37	36	35	34	34	33	32	31	30	29	28	28
2.160	2.180	42	41	40	39	39	38	37	36	35	34	34	33	32	31	30	29	28
2.180	2.200	43	42	41	40	40	39	38	37	36	35	34	34	33	32	31	30	29
2.200	2.220	44	43	42	41	40	40	39	38	37	36	35	34	34	33	32	31	30
2.220	2.240	45	44	43	42	41	40	40	39	38	37	36	35	35	34	33	32	31
2.240	2.260	46	45	44	43	42	41	40	40	39	38	37	36	35	35	34	33	32
2.260	2.280	46	46	45	44	43	42	41	40	40	39	38	37	36	35	35	34	33
2.280	2.300	47	46	46	45	44	43	42	41	41	40	39	38	37	36	35	35	34
2.300	2.320	48	47	46	46	45	44	43	42	41	41	40	39	38	37	36	35	35
2.320	2.340	49	48	47	47	46	45	44	43	42	41	41	40	39	38	37	36	36
2.340	2.360	50	49	48	47	47	46	45	44	43	42	41	41	40	39	38	37	36
2.360	2.380	51	50	49	48	47	47	46	45	44	43	42	42	41	40	39	38	37
2.380	2.400	52	51	50	49	48	47	47	46	45	44	43	42	42	41	40	39	38
2.400	2.420	53	52	51	50	49	48	48	47	46	45	44	43	42	42	41	40	39
2.420	2.440	53	53	52	51	50	49	48	48	47	46	45	44	43	42	42	41	40
2.440	2.460	54	53	53	52	51	50	49	48	48	47	46	45	44	43	42	42	41
2.460	2.480	55	54	54	53	52	51	50	49	48	48	47	46	45	44	43	43	42
2.480	2.500	56	55	54	54	53	52	51	50	49	48	48	47	46	45	44	43	43
2.500	2.520	57	56	55	54	54	53	52	51	50	49	49	48	47	46	45	44	43
2.520	2.540	58	57	56	55	54	54	53	52	51	50	49	49	48	47	46	45	44
2.540	2.560	59	58	57	56	55	55	54	53	52	51	50	49	49	48	47	46	45

SEMI-MONTHLY PAYROLL PERIOD

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

SEMI-MONTHLY PAYROLL PERIOD

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

SEMI-MONTHLY PAYROLL PERIOD

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

SEMI-MONTHLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

SEMI-MONTHLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

SEMI-MONTHLY PAYROLL PERIOD

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

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
			0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000							
The amount of tax to be withheld is:																			
1.000	1.040	1																	
1.040	1.080	2																	
1.080	1.120	3																	
1.120	1.160	5																	
1.160	1.200	7																	
1.200	1.240	9																	
1.240	1.280	10																	
1.280	1.320	12																	
1.320	1.360	14																	
1.360	1.400	16																	
1.400	1.440	17																	
1.440	1.480	19																	
1.480	1.520	21																	
1.520	1.560	23	1																
1.560	1.600	24	2																
1.600	1.640	26	4																
1.640	1.680	28	6	1															
1.680	1.720	30	8	2															
1.720	1.760	32	10	4															
1.760	1.800	33	11	6	1														
1.800	1.840	35	13	8	2														
1.840	1.880	37	15	9	4														
1.880	1.920	39	17	11	6	1													
1.920	1.960	40	18	13	7	2													
1.960	2.000	42	20	15	9	4													
2.000	2.040	44	22	16	11	5	1												
2.040	2.080	46	24	18	13	7	2												
2.080	2.120	47	25	20	14	9	3												
2.120	2.160	49	27	22	16	11	5												
2.160	2.200	51	29	23	18	12	7	1											
2.200	2.240	53	31	25	20	14	9	3											
2.240	2.280	54	32	27	21	16	10	5											
2.280	2.320	56	34	29	23	18	12	7	1										
2.320	2.360	58	36	30	25	19	14	8	3										
2.360	2.400	60	38	32	27	21	16	10	5										
2.400	2.440	61	39	34	28	23	17	12	6	1									
2.440	2.480	63	41	36	30	25	19	14	8	3									
2.480	2.520	65	43	37	32	26	21	15	10	4									
2.520	2.560	67	45	39	34	28	23	17	12	6	1								
2.560	2.600	68	46	41	35	30	24	19	13	8	2								
2.600	2.640	70	48	43	37	32	26	21	15	10	4								
2.640	2.680	72	50	44	39	33	28	22	17	11	6								
2.680	2.720	74	52	46	41	35	30	24	19	13	8								
2.720	2.760	76	54	48	43	37	32	26	21	15	10								
2.760	2.800	77	55	50	44	39	33	28	22	17	11								
2.800	2.840	79	57	52	46	41	35	30	24	19	13								
2.840	2.880	81	59	53	48	42	37	31	26	20	15								
2.880	2.920	83	61	55	50	44	39	33	28	22	17								
2.920	2.960	84	62	57	51	46	40	35	29	24	18								
2.960	3.000	86	64	59	53	48	42	37	31	26	20								
3.000	3.040	88	66	60	55	49	44	38	33	27	22								
3.040	3.080	90	68	62	57	51	46	40	35	29	24								
3.080	3.120	91	69	64	58	53	47	42	36	31	25								
3.120	3.160	93	71	66	60	55	49	44	38	33	27								
3.160	3.200	95	73	67	62	56	51	45	40	34	29								
3.200	3.240	97	75	69	64	58	53	47	42	36	31								
3.240	3.280	98	76	71	65	60	54	49	43	38	32								
3.280	3.320	100	78	73	67	62	56	51	45	40	34								
3.320	3.360	102	80	74	69	63	58	52	47	41	36								
3.360	3.400	104	82	76	71	65	60	54	49	43	38								
3.400	3.440	105	83	78	72	67	61	56	50	45	39								
3.440	3.480	107	85	80	74	69	63	58	52	47	41								
3.480	3.520	109	87	81	76	70	65	59	54	48	43								
3.520	3.560	111	89	83	78	72	67	61	56	50	45								
3.560	3.600	112	90	85	79	74	68	63	57	52	46								
3.600	3.640	114	92	87	81	76	70	65	59	54	48								
3.640	3.680	116	94	88	83	77	72	66	61	55	50								
3.680	3.720	118	96	90	85	79	74	68	63	57	52								
3.720	3.760	120	98	92	87	81	76	70	65	59	54								
3.760	3.800	121	99	94	88	83	77	72	66	61	55								

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
			0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000					
The amount of tax to be withheld is:																		
1.080	1.120																	
1.120	1.160	1																
1.160	1.200	3																
1.200	1.240	5																
1.240	1.280	6																
1.280	1.320	8																
1.320	1.360	10																
1.360	1.400	12																
1.400	1.440	13																
1.440	1.480	15																
1.480	1.520	17																
1.520	1.560	19																
1.560	1.600	20																
1.600	1.640	22																
1.640	1.680	24																
1.680	1.720	26																
1.720	1.760	27																
1.760	1.800	29																
1.800	1.840	31																
1.840	1.880	33																
1.880	1.920	35																
1.920	1.960	36	1															
1.960	2.000	38	3															
2.000	2.040	40	5															
2.040	2.080	42	7	1														
2.080	2.120	43	8	3														
2.120	2.160	45	10	5														
2.160	2.200	47	12	6	1													
2.200	2.240	49	14	8	3													
2.240	2.280	50	16	10	5													
2.280	2.320	52	17	12	6	1												
2.320	2.360	54	19	14	8	3												
2.360	2.400	56	21	15	10	4												
2.400	2.440	57	23	17	12	6	1											
2.440	2.480	59	24	19	13	8	2											
2.480	2.520	61	26	21	15	10	4											
2.520	2.560	63	28	22	17	11	6	1										
2.560	2.600	64	30	24	19	13	8	2										
2.600	2.640	66	31	26	20	15	9	4										
2.640	2.680	68	33	28	22	17	11	6	1									
2.680	2.720	70	35	29	24	18	13	7	2									
2.720	2.760	71	37	31	26	20	15	9	4									
2.760	2.800	73	38	33	27	22	16	11	5	1								
2.800	2.840	75	40	35	29	24	18	13	7	2								
2.840	2.880	77	42	36	31	25	20	14	9	3								
2.880	2.920	79	44	38	33	27	22	16	11	5								
2.920	2.960	80	45	40	34	29	23	18	12	7	1							
2.960	3.000	82	47	42	36	31	25	20	14	9	3							
3.000	3.040	84	49	43	38	32	27	21	16	10	5							
3.040	3.080	86	51	45	40	34	29	23	18	12	7	1						
3.080	3.120	87	52	47	41	36	30	25	19	14	8	3						
3.120	3.160	89	54	49	43	38	32	27	21	16	10	5						
3.160	3.200	91	56	50	45	39	34	28	23	17	12	6						
3.200	3.240	93	58	52	47	41	36	30	25	19	14	8						
3.240	3.280	94	60	54	49	43	38	32	27	21	16	10						
3.280	3.320	96	61	56	50	45	39	34	28	23	17	12						
3.320	3.360	98	63	58	52	47	41	36	30	25	19	14						
3.360	3.400	100	65	59	54	48	43	37	32	26	21	15						
3.400	3.440	101	67	61	56	50	45	39	34	28	23	17						
3.440	3.480	103	68	63	57	52	46	41	35	30	24	19						
3.480	3.520	105	70	65	59	54	48	43	37	32	26	21						
3.520	3.560	107	72	66	61	55	50	44	39	33	28	22						
3.560	3.600	108	74	68	63	57	52	46	41	35	30	24						
3.600	3.640	110	75	70	64	59	53	48	42	37	31	26						
3.640	3.680	112	77	72	66	61	55	50	44	39	33	28						
3.680	3.720	114	79	73	68	62	57	51	46	40	35	29						
3.720	3.760	115	81	75	70	64	59	53	48	42	37	31						
3.760	3.800	117	82	77	71	66	60	55	49	44	38	33						
3.800	3.840	119	84	79	73	68	62	57	51	46	40	35						
3.840	3.880	121	86	80	75	69	64	58	53	47	42	36						

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:														
			0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500				
The amount of tax to be withheld is:																	
1.200	1.240	1															
1.240	1.280	2															
1.280	1.320	4															
1.320	1.360	5															
1.360	1.400	7															
1.400	1.440	9															
1.440	1.480	11															
1.480	1.520	13															
1.520	1.560	14															
1.560	1.600	16															
1.600	1.640	18															
1.640	1.680	20															
1.680	1.720	21															
1.720	1.760	23															
1.760	1.800	25															
1.800	1.840	27															
1.840	1.880	27															
1.880	1.920	30															
1.920	1.960	32															
1.960	2.000	34															
2.000	2.040	35															
2.040	2.080	37															
2.080	2.120	39															
2.120	2.160	41															
2.160	2.200	42															
2.200	2.240	44	1														
2.240	2.280	46	2														
2.280	2.320	48	4														
2.320	2.360	49	5	1													
2.360	2.400	51	7	2													
2.400	2.440	53	9	3													
2.440	2.480	55	11	5													
2.480	2.520	57	13	7	1												
2.520	2.560	58	14	9	3												
2.560	2.600	60	16	11	5												
2.600	2.640	62	18	12	7	1											
2.640	2.680	64	20	14	9	3											
2.680	2.720	65	21	16	10	5											
2.720	2.760	67	23	18	12	7	1										
2.760	2.800	69	25	19	14	8	3										
2.800	2.840	71	27	21	16	10	5										
2.840	2.880	72	28	23	17	12	6	1									
2.880	2.920	74	30	25	19	14	8	3									
2.920	2.960	76	32	26	21	15	10	4									
2.960	3.000	78	34	28	23	17	12	6	1								
3.000	3.040	79	35	30	24	19	13	8	2								
3.040	3.080	81	37	32	26	21	15	10	4								
3.080	3.120	83	39	33	28	22	17	11	6	1							
3.120	3.160	85	41	35	30	24	19	13	8	2							
3.160	3.200	86	42	37	31	26	20	15	9	4							
3.200	3.240	88	44	39	33	28	22	17	11	6	1						
3.240	3.280	90	46	40	35	29	24	18	13	7	2						
3.280	3.320	92	48	42	37	31	26	20	15	9	4						
3.320	3.360	93	49	44	38	33	27	22	16	11	5	1					
3.360	3.400	95	51	46	40	35	29	24	18	13	7	2					
3.400	3.440	97	53	47	42	36	31	25	20	14	9	3					
3.440	3.480	99	55	49	44	38	33	27	22	16	11	5					
3.480	3.520	101	57	51	46	40	35	29	24	18	13	7					
3.520	3.560	102	58	53	47	42	36	31	25	20	14	9					
3.560	3.600	104	60	55	49	44	38	33	27	22	16	11					
3.600	3.640	106	62	56	51	45	40	34	29	23	18	12					
3.640	3.680	108	64	58	53	47	42	36	31	25	20	14					
3.680	3.720	109	65	60	54	49	43	38	32	27	21	16					
3.720	3.760	111	67	62	56	51	45	40	34	29	23	18					
3.760	3.800	113	69	63	58	52	47	41	36	30	25	19					
3.800	3.840	115	71	65	60	54	49	43	38	32	27	21					
3.840	3.880	116	72	67	61	56	50	45	39	34	28	23					
3.880	3.920	118	74	69	63	58	52	47	41	36	30	25					
3.920	3.960	120	76	70	65	59	54	48	43	37	32	26					
3.960	4.000	122	78	72	67	61	56	50	45	39	34	28					

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
			0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																		
1,180	1,200																	
1,200	1,240	1																
1,240	1,280	2	1															
1,280	1,320	4	2	1														
1,320	1,360	5	4	2	1													
1,360	1,400	7	5	4	2	1												
1,400	1,440	9	7	5	3	2	1											
1,440	1,480	11	9	7	5	3	2	1										
1,480	1,520	13	11	9	7	5	3	2										
1,520	1,560	14	12	11	9	7	5	3	1									
1,560	1,600	16	14	12	11	9	7	5	3	1								
1,600	1,640	18	16	14	12	10	9	7	5	3	1							
1,640	1,680	20	18	16	14	12	10	9	7	5	3	1						
1,680	1,720	21	19	18	16	14	12	10	8	7	5	3	1					
1,720	1,760	23	21	19	18	16	14	12	10	8	7	5	3	1				
1,760	1,800	25	23	21	19	17	16	14	12	10	8	6	5	3	1			
1,800	1,840	27	25	23	21	19	17	16	14	12	10	8	6	5	3	1		
1,840	1,880	28	27	25	23	21	19	17	16	14	12	10	8	6	5	3	1	
1,880	1,920	30	28	26	25	23	21	19	17	15	14	12	10	8	6	4	3	1
1,920	1,960	32	30	28	26	25	23	21	19	17	15	14	12	10	8	6	4	3
1,960	2,000	34	32	30	28	26	24	23	21	19	17	15	13	12	10	8	6	4
2,000	2,040	35	34	32	30	28	26	24	23	21	19	17	15	13	12	10	8	6
2,040	2,080	37	35	33	32	30	28	26	24	22	21	19	17	15	13	11	10	8
2,080	2,120	39	37	35	33	32	30	28	26	24	22	21	19	17	15	13	11	10
2,120	2,160	41	39	37	35	33	32	30	28	26	24	22	21	19	17	15	13	11
2,160	2,200	42	41	39	37	35	33	31	30	28	26	24	22	20	19	17	15	13
2,200	2,240	44	42	41	39	37	35	33	31	30	28	26	24	22	20	19	17	15
2,240	2,280	46	44	42	40	39	37	35	33	31	29	28	26	24	22	20	18	17
2,280	2,320	48	46	44	42	40	39	37	35	33	31	29	28	26	24	22	20	18
2,320	2,360	49	48	46	44	42	40	38	37	35	33	31	29	27	26	24	22	20
2,360	2,400	51	49	48	46	44	42	40	38	37	35	33	31	29	27	26	24	22
2,400	2,440	53	51	49	47	46	44	42	40	38	36	35	33	31	29	27	25	24
2,440	2,480	55	53	51	49	47	46	44	42	40	38	36	35	33	31	29	27	25
2,480	2,520	57	55	53	51	49	47	46	44	42	40	38	36	35	33	31	29	27
2,520	2,560	58	56	55	53	51	49	47	45	44	42	40	38	36	34	33	31	29
2,560	2,600	60	58	56	55	53	51	49	47	45	44	42	40	38	36	34	33	31
2,600	2,640	62	60	58	56	54	53	51	49	47	45	43	42	40	38	36	34	32
2,640	2,680	64	62	60	58	56	54	53	51	49	47	45	43	42	40	38	36	34
2,680	2,720	65	63	62	60	58	56	54	52	51	49	47	45	43	41	40	38	36
2,720	2,760	67	65	63	62	60	58	56	54	52	51	49	47	45	43	41	40	38
2,760	2,800	69	67	65	63	61	60	58	56	54	52	50	49	47	45	43	41	39
2,800	2,840	71	69	67	65	63	61	60	58	56	54	52	50	49	47	45	43	41
2,840	2,880	72	71	69	67	65	63	61	60	58	56	54	52	50	49	47	45	43
2,880	2,920	74	72	70	69	67	65	63	61	59	58	56	54	52	50	48	47	45
2,920	2,960	76	74	72	70	69	67	65	63	61	59	58	56	54	52	50	48	47
2,960	3,000	78	76	74	72	70	68	67	65	63	61	59	57	56	54	52	50	48
3,000	3,040	79	78	76	74	72	70	68	67	65	63	61	59	57	56	54	52	50
3,040	3,080	81	79	77	76	74	72	70	68	66	65	63	61	59	57	55	54	52
3,080	3,120	83	81	79	77	76	74	72	70	68	66	65	63	61	59	57	55	54
3,120	3,160	85	83	81	79	77	76	74	72	70	68	66	65	63	61	59	57	55
3,160	3,200	86	85	83	81	79	77	75	74	72	70	68	66	64	63	61	59	57
3,200	3,240	88	86	85	83	81	79	77	75	74	72	70	68	66	64	63	61	59
3,240	3,280	90	88	86	84	83	81	79	77	75	73	72	70	68	66	64	62	61
3,280	3,320	92	90	88	86	84	83	81	79	77	75	73	72	70	68	66	64	62
3,320	3,360	93	92	90	88	86	84	82	81	79	77	75	73	71	70	68	66	64
3,360	3,400	95	93	92	90	88	86	84	82	81	79	77	75	73	71	70	68	66
3,400	3,440	97	95	93	91	90	88	86	84	82	80	79	77	75	73	71	69	68
3,440	3,480	99	97	95	93	91	90	88	86	84	82	80	79	77	75	73	71	69
3,480	3,520	101	99	97	95	93	91	90	88	86	84	82	80	79	77	75	73	71
3,520	3,560	102	100	99	97	95	93	91	89	88	86	84	82	80	78	77	75	73
3,560	3,600	104	102	100	99	97	95	93	91	89	88	86	84	82	80	78	77	75
3,600	3,640	106	104	102	100	98	97	95	93	91	89	87	86	84	82	80	78	76
3,640	3,680	108	106	104	102	100	98	97	95	93	91	89	87	86	84	82	80	78
3,680	3,720	109	107	106	104	102	100	98	96	95	93	91	89	87	85	84	82	80
3,720	3,760	111	109	107	106	104	102	100	98	96	95	93	91	89	87	85	84	82
3,760	3,800	113	111	109	107	105	104	102	100	98	96	94	93	91	89	87	85	83

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

MONTHLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		17,000	17,500	18,000	18,500	19,000	19,500	20,000	20,500	21,000	21,500	22,000	22,500	23,000	23,500	24,000	24,500
The amount of tax to be withheld is:																	
2,600	2,640																
2,640	2,680	1															
2,680	2,720	3	1														
2,720	2,760	5	3	1													
2,760	2,800	6	5	3	1												
2,800	2,840	8	6	5	3	1											
2,840	2,880	10	8	6	5	3	1										
2,880	2,920	12	10	8	6	4	3	1									
2,920	2,960	14	12	10	8	6	4	3	1								
2,960	3,000	15	13	12	10	8	6	4	2	1							
3,000	3,040	17	15	13	12	10	8	6	4	2	1						
3,040	3,080	19	17	15	13	11	10	8	6	4	2	1					
3,080	3,120	21	19	17	15	13	11	10	8	6	4	2	1				
3,120	3,160	22	21	19	17	15	13	11	10	8	6	4	2	1			
3,160	3,200	24	22	20	19	17	15	13	11	9	8	6	4	2	1		
3,200	3,240	26	24	22	20	19	17	15	13	11	9	8	6	4	2	1	
3,240	3,280	28	26	24	22	20	18	17	15	13	11	9	7	6	4	2	1
3,280	3,320	29	28	26	24	22	20	18	17	15	13	11	9	7	6	4	2
3,320	3,360	31	29	27	26	24	22	20	18	16	15	13	11	9	7	5	4
3,360	3,400	33	31	29	27	26	24	22	20	18	16	15	13	11	9	7	5
3,400	3,440	35	33	31	29	27	25	24	22	20	18	16	14	13	11	9	7
3,440	3,480	36	35	33	31	29	27	25	24	22	20	18	16	14	13	11	9
3,480	3,520	38	36	35	33	31	29	27	25	24	22	20	18	16	14	13	11
3,520	3,560	40	38	36	34	33	31	29	27	25	23	22	20	18	16	14	12
3,560	3,600	42	40	38	36	34	33	31	29	27	25	23	22	20	18	16	14
3,600	3,640	43	42	40	38	36	34	32	31	29	27	25	23	21	20	18	16
3,640	3,680	45	43	42	40	38	36	34	32	31	29	27	25	23	21	20	18
3,680	3,720	47	45	43	41	40	38	36	34	32	30	29	27	25	23	21	19
3,720	3,760	49	47	45	43	41	40	38	36	34	32	30	29	27	25	23	21
3,760	3,800	50	49	47	45	43	41	39	38	36	34	32	30	28	27	25	23
3,800	3,840	52	50	49	47	45	43	41	39	38	36	34	32	30	28	27	25
3,840	3,880	54	52	50	49	47	45	43	41	39	38	36	34	32	30	28	27
3,880	3,920	56	54	52	50	48	47	45	43	41	39	37	36	34	32	30	28
3,920	3,960	58	56	54	52	50	48	47	45	43	41	39	37	36	34	32	30
3,960	4,000	59	57	56	54	52	50	48	46	45	43	41	39	37	35	34	32
4,000	4,040	61	59	57	56	54	52	50	48	46	45	43	41	39	37	35	34
4,040	4,080	63	61	59	57	55	54	52	50	48	46	44	43	41	39	37	35
4,080	4,120	65	63	61	59	57	55	54	52	50	48	46	44	43	41	39	37
4,120	4,160	66	65	63	61	59	57	55	54	52	50	48	46	44	43	41	39
4,160	4,200	68	66	64	63	61	59	57	55	53	52	50	48	46	44	42	41
4,200	4,240	70	68	66	64	63	61	59	57	55	53	52	50	48	46	44	42
4,240	4,280	72	70	68	66	64	62	61	59	57	55	53	51	50	48	46	44
4,280	4,320	73	72	70	68	66	64	62	61	59	57	55	53	51	50	48	46
4,320	4,360	75	73	71	70	68	66	64	62	60	59	57	55	53	51	49	48
4,360	4,400	77	75	73	71	70	68	66	64	62	60	59	57	55	53	51	49
4,400	4,440	79	77	75	73	71	69	68	66	64	62	60	58	57	55	53	51
4,440	4,480	80	79	77	75	73	71	69	68	66	64	62	60	58	57	55	53
4,480	4,520	82	80	79	77	75	73	71	69	68	66	64	62	60	58	57	55
4,520	4,560	84	82	80	78	77	75	73	71	69	67	66	64	62	60	58	56
4,560	4,600	86	84	82	80	78	77	75	73	71	69	67	66	64	62	60	58
4,600	4,640	87	86	84	82	80	78	76	75	73	71	69	67	65	64	62	60
4,640	4,680	89	87	86	84	82	80	78	76	75	73	71	69	67	65	64	62
4,680	4,720	91	89	87	85	84	82	80	78	76	74	73	71	69	67	65	63
4,720	4,760	93	91	89	87	85	84	82	80	78	76	74	73	71	69	67	65
4,760	4,800	94	93	91	89	87	85	83	82	80	78	76	74	72	71	69	67
4,800	4,840	96	94	93	91	89	87	85	83	82	80	78	76	74	72	71	69
4,840	4,880	98	96	94	93	91	89	87	85	83	82	80	78	76	74	72	71
4,880	4,920	100	98	96	94	92	91	89	87	85	83	81	80	78	76	74	72
4,920	4,960	102	100	98	96	94	92	91	89	87	85	83	81	80	78	76	74
4,960	5,000	103	101	100	98	96	94	92	90	89	87	85	83	81	79	78	76
5,000	5,040	105	103	101	100	98	96	94	92	90	89	87	85	83	81	79	78
5,040	5,080	107	105	103	101	99	98	96	94	92	90	88	87	85	83	81	79
5,080	5,120	109	107	105	103	101	99	98	96	94	92	90	88	87	85	83	81
5,120	5,160	110	109	107	105	103	101	99	98	96	94	92	90	88	87	85	83
5,160	5,200	112	110	108	107	105	103	101	99	97	96	94	92	90	88	86	85
5,200	5,240	114	112	110	108	107	105	103	101	99	97	96	94	92	90	88	86

MISSISSIPPI

WITHHOLDING TAX CALENDAR

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

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