Pub 89-700-13-1 (Rev 11/13)

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI

Withholding Income Tax Tables
And
Employer Instructions

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

WWW.DOR.MS.GOV

SUMMARY

- **Employers filing 25 or more returns are required to electronically submit those to the Department of Revenue (DOR) through Taxpayer Access Point (TAP).** You may be subject to penalties if you issue more than 25 returns and do not file as required. The penalty is $25 for the first instance of non-compliance and $500 for each additional instance.

- Bulk filing through the FSET program (Fed/State Employment Taxes) is available. If you use a software package, it is likely your software company is participating in FSET and has the capability to transmit returns and payment information to the DOR in bulk. If so, you will not need to use TAP to file and pay.

- W-2s must be submitted in Social Security Administration (SSA) format and must contain the "RS" record for state data. See SSA Publication EFW2 for record formats and specifications.

- 1099s, W-2Gs, and all other information returns must be submitted in Internal Revenue Service (IRS) format. See IRS Publication 1220 for specifications and procedures.

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- Employers filing less than 25 returns on paper must submit the Mississippi Annual Information Return, Form 89-140, with all W-2s and 1099's.

- All employers, regardless of the number of returns, may utilize TAP to enter and submit returns securely to the DOR. If you have any questions about online filing or the system, please review TAP "frequently asked questions" at www.dor.ms.gov. You may also contact us at 601-923-7700.

Exemptions and Deductions Schedule

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

Income Tax Rates

Taxable Income	Tax Rate
First $5,000	3%
Next $5,000	4%
Excess of $10,000	5%

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

Withholding Tax
Income & Franchise Tax Bureau
Post Office Box 1033
Jackson, MS 39215-1033
601-923-7088

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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 may be 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;

(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.

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

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

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

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

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

(e) IMPORTANT!

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

(f) Additional or Voluntary Withholding.

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

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

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

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

(g) Withholding Not Required.

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

14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

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

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

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

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 1% 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.

17. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

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

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

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

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

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

18. RECEIPTS FOR EMPLOYEES

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

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

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

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

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

19. ANNUAL INFORMATION RETURN

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

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

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

20. ELECTRONIC REPORTING

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

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

1. Taxpayer is required to file wage statements, W-2Gs or information returns via electronic media with the federal government, regardless of the total number of Mississippi statements,

2. Employer filing 25 or more W-2s.

3. Taxpayer has 25 or more 1099s to be submitted,

4. Employer with 25 employees missed the February 28 due date for filing paper W-2s or 1099Rs,

5. Taxpayer used a single payroll service provider for the entire calendar year,

6. 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 31 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 March 31 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.

Form 89-350-13-2 (Rev. 12/13)

MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Mississippi Department of Revenue
P.O. Box 960
Jackson, MS 39205

Employee's Name _____ SSN _____

Employee's Residence Address _____ Number and Street _____ City or Town _____ State _____ Zip Code

CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION

	Marital Status		Personal Exemption Allowed	Amount Claimed
EMPLOYEE:	1. Single		☐ Enter $6,000 as exemption . . . . ▶	$
File this form with your employer. Otherwise, you must withhold Mississippi income tax from the full amount of your wages.	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 Number Claimed		You may claim $1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. * A head of family may claim $1,500 for each dependents 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 . . . . . .▶			$
Military Spouses Residency Relief Act Exemption from Mississippi Withholding	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..

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

TABLE A - SINGLE

Daily Pay 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 withholding is:																
26	28	1																
28	30	1		Multiply the amount in this table by the number of days in the period.														
30	32	1																
32	34	1																
34	36	1																
36	38	1																
38	40	1																
40	42	1																
42	44	1																
44	46	1																
46	48	1																
48	50	1	1															
50	52	2	1															
52	54	2	1															
54	56	2	1	1														
56	58	2	1	1														
58	60	2	1	1														
60	62	2	1	1	1													
62	64	2	1	1	1													
64	66	2	1	1	1													
66	68	2	1	1	1	1												
68	70	2	1	1	1	1												
70	72	3	1	1	1	1												
72	74	3	1	1	1	1	1											
74	76	3	2	1	1	1	1											
76	78	3	2	1	1	1	1											
78	80	3	2	1	1	1	1	1										
80	82	3	2	2	1	1	1	1										
82	84	3	2	2	1	1	1	1										
84	86	3	2	2	2	1	1	1	1									
86	88	3	2	2	2	1	1	1	1									
88	90	3	2	2	2	1	1	1	1	1								
90	92	4	2	2	2	2	1	1	1	1								
92	94	4	2	2	2	2	1	1	1	1								
94	96	4	3	2	2	2	1	1	1	1	1							
96	98	4	3	2	2	2	2	1	1	1	1							
98	100	4	3	2	2	2	2	1	1	1	1							
100	102	4	3	3	2	2	2	1	1	1	1							
102	104	4	3	3	2	2	2	2	1	1	1							
104	106	4	3	3	3	2	2	2	1	1	1							
106	108	4	3	3	3	2	2	2	1	1	1							
108	110	4	3	3	3	2	2	2	2	1	1							
110	112	5	3	3	3	3	2	2	2	1	1							
112	114	5	3	3	3	3	2	2	2	1	1							
114	116	5	4	3	3	3	2	2	2	2	1							
116	118	5	4	3	3	3	3	2	2	2	1							
118	120	5	4	3	3	3	3	2	2	2	1							
120	122	5	4	4	3	3	3	2	2	2	2							
122	124	5	4	4	3	3	3	3	2	2	2							
124	126	5	4	4	4	3	3	3	2	2	2							
126	128	5	4	4	4	3	3	3	2	2	2							
128	130	5	4	4	4	3	3	3	3	2	2							
130	132	6	4	4	4	4	3	3	3	2	2							
132	134	6	4	4	4	4	3	3	3	2	2							
134	136	6	5	4	4	4	3	3	3	3	2							
136	138	6	5	4	4	4	4	3	3	3	2							
138	140	6	5	4	4	4	4	3	3	3	2							
140	142	6	5	5	4	4	4	3	3	3	3							
142	144	6	5	5	4	4	4	4	3	3	3							
144	146	6	5	5	5	4	4	4	3	3	3							
146	148	6	5	5	5	4	4	4	3	3	3							
148	150	6	5	5	5	4	4	4	4	3	3							
150	152	7	5	5	5	5	4	4	4	3	3							
152	154	7	5	5	5	5	4	4	4	3	3							
154	156	7	6	5	5	5	4	4	4	4	3							
156	158	7	6	5	5	5	5	4	4	4	3							
158	160	7	6	5	5	5	5	4	4	4	3							
160	162	7	6	6	5	5	5	4	4	4	4							
162	164	7	6	6	5	5	5	5	4	4	4							
164	166	7	6	6	6	5	5	5	4	4	4							
166	168	7	6	6	6	5	5	5	4	4	4							
168	170	7	6	6	6	5	5	5	5	4	4							
170	172	8	6	6	6	6	5	5	5	4	4							
172	174	8	6	6	6	6	5	5	5	4	4							
174	176	8	7	6	6	6	5	5	5	5	4							
176	178	8	7	6	6	6	6	5	5	5	4							
178	180	8	7	6	6	6	6	5	5	5	4							
180	182	8	7	7	6	6	6	5	5	5	5							
182	184	8	7	7	6	6	6	6	5	5	5							
184	186	8	7	7	7	6	6	6	5	5	5							
186	188	8	7	7	7	6	6	6	5	5	5							
188	190	8	7	7	7	6	6	6	6	5	5							
190	192	9	7	7	7	7	6	6	6	5	5							
192	194	9	7	7	7	7	6	6	6	5	5							
194	196	9	8	7	7	7	6	6	6	6	5							
196	198	9	8	7	7	7	7	6	6	6	5							
198	200	9	8	7	7	7	7	6	6	6	5							
200	202	9	8	8	7	7	7	6	6	6	6							
202	204	9	8	8	7	7	7	7	6	6	6							
204	206	9	8	8	8	7	7	7	6	6	6							

TABLE B - HEAD OF FAMILY

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000
		The amount of tax to be withholding is:										
30	32	1										
32	34	1		Multiply the amount in this table by the number of days in the period.								
34	36	1										
36	38	1										
38	40	1										
40	42	1										
42	44	1										
44	46	1										
46	48	1										
48	50	1										
50	52	1										
52	54	1										
54	56	2										
56	58	2										
58	60	2										
60	62	2										
62	64	2										
64	66	2										
66	68	2	1									
68	70	2	1									
70	72	2	1									
72	74	2	1	1								
74	76	3	1	1								
76	78	3	1	1								
78	80	3	1	1	1							
80	82	3	1	1	1							
82	84	3	1	1	1							
84	86	3	1	1	1	1						
86	88	3	1	1	1	1						
88	90	3	1	1	1	1						
90	92	3	1	1	1	1	1					
92	94	3	2	1	1	1	1					
94	96	4	2	1	1	1	1	1				
96	98	4	2	2	1	1	1	1				
98	100	4	2	2	1	1	1	1				
100	102	4	2	2	1	1	1	1	1			
102	104	4	2	2	2	1	1	1	1			
104	106	4	2	2	2	1	1	1	1			
106	108	4	2	2	2	1	1	1	1	1		
108	110	4	2	2	2	2	1	1	1	1		
110	112	4	2	2	2	2	1	1	1	1		
112	114	4	3	2	2	2	1	1	1	1	1	
114	116	5	3	2	2	2	2	1	1	1	1	
116	118	5	3	3	2	2	2	1	1	1	1	
118	120	5	3	3	2	2	2	1	1	1	1	1
120	122	5	3	3	2	2	2	2	1	1	1	1
122	124	5	3	3	3	2	2	2	1	1	1	1
124	126	5	3	3	3	2	2	2	1	1	1	1
126	128	5	3	3	3	2	2	2	2	1	1	1
128	130	5	3	3	3	3	2	2	2	1	1	1
130	132	5	3	3	3	3	2	2	2	1	1	1
132	134	5	4	3	3	3	2	2	2	2	1	1
134	136	6	4	3	3	3	3	2	2	2	1	1
136	138	6	4	4	3	3	3	2	2	2	1	1
138	140	6	4	4	3	3	3	2	2	2	2	1
140	142	6	4	4	3	3	3	3	2	2	2	1
142	144	6	4	4	4	3	3	3	2	2	2	2
144	146	6	4	4	4	3	3	3	2	2	2	2
146	148	6	4	4	4	3	3	3	3	2	2	2
148	150	6	4	4	4	4	3	3	3	2	2	2
150	152	6	4	4	4	4	3	3	3	2	2	2
152	154	6	5	4	4	4	3	3	3	3	2	2
154	156	7	5	4	4	4	4	3	3	3	2	2
156	158	7	5	5	4	4	4	3	3	3	2	2
158	160	7	5	5	4	4	4	3	3	3	3	2
160	162	7	5	5	4	4	4	4	3	3	3	2
162	164	7	5	5	5	4	4	4	3	3	3	3
164	166	7	5	5	5	4	4	4	3	3	3	3
166	168	7	5	5	5	4	4	4	4	3	3	3
168	170	7	5	5	5	5	4	4	4	3	3	3
170	172	7	5	5	5	5	4	4	4	3	3	3
172	174	7	6	5	5	5	4	4	4	4	3	3
174	176	8	6	5	5	5	5	4	4	4	3	3
176	178	8	6	6	5	5	5	4	4	4	3	3
178	180	8	6	6	5	5	5	4	4	4	4	3
180	182	8	6	6	5	5	5	5	4	4	4	3
182	184	8	6	6	6	5	5	5	4	4	4	4
184	186	8	6	6	6	5	5	5	4	4	4	4
186	188	8	6	6	6	5	5	5	5	4	4	4
188	190	8	6	6	6	6	5	5	5	4	4	4
190	192	8	6	6	6	6	5	5	5	4	4	4
192	194	8	7	6	6	6	5	5	5	5	4	4
194	196	9	7	6	6	6	6	5	5	5	4	4
196	198	9	7	7	6	6	6	5	5	5	4	4
198	200	9	7	7	6	6	6	5	5	5	5	4
200	202	9	7	7	6	6	6	6	5	5	5	4
202	204	9	7	7	7	6	6	6	5	5	5	5
204	206	9	7	7	7	6	6	6	5	5	5	5
206	208	9	7	7	7	6	6	6	6	5	5	5
208	210	9	7	7	7	7	6	6	6	5	5	5

TABLE C - MARRIED (SPOUSE NOT EMPLOYED)

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS: 0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500						
		The amount of tax to be withholding is:																
34	36	1																
36	38	1		Multiply the amount in this table by the number of days in the period.														
38	40	1																
40	42	1																
42	44	1																
44	46	1																
46	48	1																
48	50	1																
50	52	1																
52	54	1																
54	56	1																
56	58	1																
58	60	1																
60	62	2																
62	64	2																
64	66	2																
66	68	2																
68	70	2																
70	72	2																
72	74	2																
74	76	2																
76	78	2																
78	80	2																
80	82	3	1															
82	84	3	1															
84	86	3	1															
86	88	3	1	1														
88	90	3	1	1														
90	92	3	1	1														
92	94	3	1	1	1													
94	96	3	1	1	1													
96	98	3	1	1	1													
98	100	3	1	1	1	1												
100	102	4	1	1	1	1												
102	104	4	1	1	1	1												
104	106	4	1	1	1	1	1											
106	108	4	2	1	1	1	1											
108	110	4	2	1	1	1	1											
110	112	4	2	1	1	1	1	1										
112	114	4	2	2	1	1	1	1										
114	116	4	2	2	1	1	1	1	1									
116	118	4	2	2	2	1	1	1	1									
118	120	4	2	2	2	1	1	1	1									
120	122	5	2	2	2	1	1	1	1	1								
122	124	5	2	2	2	2	1	1	1	1								
124	126	5	2	2	2	2	1	1	1	1								
126	128	5	3	2	2	2	1	1	1	1	1							
128	130	5	3	2	2	2	2	1	1	1	1							
130	132	5	3	2	2	2	2	1	1	1	1							
132	134	5	3	3	2	2	2	1	1	1	1	1						
134	136	5	3	3	2	2	2	2	1	1	1	1						
136	138	5	3	3	3	2	2	2	1	1	1	1						
138	140	5	3	3	3	2	2	2	1	1	1	1						
140	142	6	3	3	3	2	2	2	2	1	1	1						
142	144	6	3	3	3	3	2	2	2	1	1	1						
144	146	6	3	3	3	3	2	2	2	1	1	1						
146	148	6	4	3	3	3	2	2	2	2	1	1						
148	150	6	4	3	3	3	3	2	2	2	1	1						
150	152	6	4	3	3	3	3	2	2	2	1	1						
152	154	6	4	4	3	3	3	2	2	2	2	1						
154	156	6	4	4	3	3	3	3	2	2	2	1						
156	158	6	4	4	4	3	3	3	2	2	2	1						
158	160	6	4	4	4	3	3	3	2	2	2	2						
160	162	7	4	4	4	3	3	3	3	2	2	2						
162	164	7	4	4	4	4	3	3	3	2	2	2						
164	166	7	4	4	4	4	3	3	3	2	2	2						
166	168	7	5	4	4	4	3	3	3	3	2	2						
168	170	7	5	4	4	4	4	3	3	3	2	2						
170	172	7	5	4	4	4	4	3	3	3	2	2						
172	174	7	5	5	4	4	4	3	3	3	3	2						
174	176	7	5	5	4	4	4	4	3	3	3	2						
176	178	7	5	5	5	4	4	4	3	3	3	2						
178	180	7	5	5	5	4	4	4	3	3	3	3						
180	182	8	5	5	5	4	4	4	4	3	3	3						
182	184	8	5	5	5	5	4	4	4	3	3	3						
184	186	8	5	5	5	5	4	4	4	3	3	3						
186	188	8	6	5	5	5	4	4	4	4	3	3						
188	190	8	6	5	5	5	5	4	4	4	3	3						
190	192	8	6	5	5	5	5	4	4	4	3	3						
192	194	8	6	6	5	5	5	4	4	4	4	3						
194	196	8	6	6	5	5	5	5	4	4	4	3						
196	198	8	6	6	6	5	5	5	4	4	4	3						
198	200	8	6	6	6	5	5	5	4	4	4	4						
200	202	9	6	6	6	5	5	5	5	4	4	4						
202	204	9	6	6	6	6	5	5	5	4	4	4						
204	206	9	6	6	6	6	5	5	5	4	4	4						
206	208	9	7	6	6	6	5	5	5	5	4	4						
208	210	9	7	6	6	6	6	5	5	5	4	4						
210	212	9	7	6	6	6	6	5	5	5	4	4						
212	214	9	7	7	6	6	6	5	5	5	5	4						

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)

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 withholding is:																
26	28	1																
28	30	1	1				Multiply the amount in this table by the number of days in the period.											
30	32	1	1	1														
32	34	1	1	1	1													
34	36	1	1	1	1	1	1											
36	38	1	1	1	1	1	1	1										
38	40	1	1	1	1	1	1	1	1									
40	42	1	1	1	1	1	1	1	1	1								
42	44	1	1	1	1	1	1	1	1	1	1							
44	46	1	1	1	1	1	1	1	1	1	1	1						
46	48	1	1	1	1	1	1	1	1	1	1	1	1					
48	50	1	1	1	1	1	1	1	1	1	1	1	1	1				
50	52	2	1	1	1	1	1	1	1	1	1	1	1	1	1			
52	54	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1		
54	56	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	
56	58	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1
58	60	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
60	62	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
62	64	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
64	66	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
66	68	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
68	70	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
70	72	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
72	74	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
74	76	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
76	78	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
78	80	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
80	82	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1
82	84	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
84	86	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
86	88	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
88	90	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
90	92	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
92	94	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
94	96	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
96	98	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
98	100	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
100	102	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
102	104	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
104	106	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
106	108	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
108	110	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
110	112	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
112	114	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
114	116	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
116	118	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
118	120	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3
120	122	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
122	124	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
124	126	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
126	128	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
128	130	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
130	132	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
132	134	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
134	136	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
136	138	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
138	140	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
140	142	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
142	144	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
144	146	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
146	148	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
148	150	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
150	152	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
152	154	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
154	156	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
156	158	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
158	160	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
160	162	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
162	164	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
164	166	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
166	168	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
168	170	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
170	172	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
172	174	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
174	176	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
176	178	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
178	180	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6
180	182	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6
182	184	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
184	186	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
186	188	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7
188	190	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7
190	192	9	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7
192	194	9	9	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7
194	196	9	9	9	8	8	8	8	8	8	8	8	8	8	7	7	7	7
196	198	9	9	9	9	8	8	8	8	8	8	8	8	8	8	7	7	7
198	200	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	7	7
200	202	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	7
202	204	9	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8
204	206	9	9	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

DAILY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
58	60	1																
60	62	1	1				Multiply the amount in this table by the number of days in the period.											
62	64	1	1	1														
64	66	1	1	1	1													
66	68	1	1	1	1	1												
68	70	1	1	1	1	1	1											
70	72	1	1	1	1	1	1	1										
72	74	1	1	1	1	1	1	1	1									
74	76	1	1	1	1	1	1	1	1	1								
76	78	1	1	1	1	1	1	1	1	1	1							
78	80	1	1	1	1	1	1	1	1	1	1	1						
80	82	1	1	1	1	1	1	1	1	1	1	1	1					
82	84	2	1	1	1	1	1	1	1	1	1	1	1	1				
84	86	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1		
86	88	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	
88	90	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1
90	92	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
92	94	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
94	96	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
96	98	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
98	100	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
100	102	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
102	104	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
104	106	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
106	108	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1	1
108	110	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1	1
110	112	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
112	114	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1
114	116	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
116	118	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
118	120	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2
120	122	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
122	124	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
124	126	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
126	128	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2
128	130	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2
130	132	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2
132	134	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2
134	136	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
136	138	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
138	140	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
140	142	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
142	144	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
144	146	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
146	148	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3	3
148	150	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	3
150	152	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3
152	154	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
154	156	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
156	158	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
158	160	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4
160	162	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
162	164	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
164	166	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
166	168	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4	4
168	170	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4	4
170	172	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4	4
172	174	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	4
174	176	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
176	178	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
178	180	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5
180	182	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
182	184	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
184	186	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
186	188	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5	5
188	190	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5	5
190	192	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5	5
192	194	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	5
194	196	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
196	198	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
198	200	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6
200	202	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
202	204	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
204	206	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
206	208	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6	6
208	210	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6	6
210	212	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6	6
212	214	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	6
214	216	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
216	218	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
218	220	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7
220	222	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7
222	224	9	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7
224	226	9	9	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7
226	228	9	9	9	8	8	8	8	8	8	8	8	8	8	7	7	7	7
228	230	9	9	9	9	8	8	8	8	8	8	8	8	8	8	7	7	7
230	232	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	7	7
232	234	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	7
234	236	9	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8
236	238	9	9	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

DAILY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
90	92	1																
92	94	1	1				Multiply the amount in this table by the number of days in the period.											
94	96	1	1	1														
96	98	1	1	1	1													
98	100	1	1	1	1	1												
100	102	1	1	1	1	1	1											
102	104	1	1	1	1	1	1	1										
104	106	1	1	1	1	1	1	1	1									
106	108	1	1	1	1	1	1	1	1	1								
108	110	1	1	1	1	1	1	1	1	1	1							
110	112	1	1	1	1	1	1	1	1	1	1	1						
112	114	1	1	1	1	1	1	1	1	1	1	1	1					
114	116	1	1	1	1	1	1	1	1	1	1	1	1	1				
116	118	2	1	1	1	1	1	1	1	1	1	1	1	1	1			
118	120	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1		
120	122	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	
122	124	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1
124	126	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
126	128	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
128	130	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
130	132	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
132	134	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
134	136	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
136	138	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
138	140	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
140	142	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1	1
142	144	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1	1
144	146	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	1
146	148	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2
148	150	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
150	152	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2
152	154	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2
154	156	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2
156	158	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
158	160	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
160	162	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	2
162	164	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2
164	166	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2
166	168	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3
168	170	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3
170	172	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
172	174	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
174	176	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3
176	178	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3
178	180	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3
180	182	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	3
182	184	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3
184	186	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3
186	188	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4
188	190	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4
190	192	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
192	194	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4
194	196	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
196	198	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4
198	200	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4
200	202	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4
202	204	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4	4
204	206	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5	4
206	208	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5	5
208	210	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5	5
210	212	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5	5	5
212	214	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5	5
214	216	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5	5
216	218	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5	5
218	220	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5	5
220	222	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5	5
222	224	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5	5
224	226	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6	5
226	228	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6	6
228	230	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6	6
230	232	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	6	6
232	234	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6
234	236	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6
236	238	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6
238	240	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6
240	242	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6	6
242	244	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	6
244	246	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6
246	248	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7
248	250	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7
250	252	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7
252	254	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7	7
254	256	8	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7	7
256	258	9	8	8	8	8	8	8	8	8	8	8	8	7	7	7	7	7
258	260	9	9	8	8	8	8	8	8	8	8	8	8	8	7	7	7	7
260	262	9	9	9	8	8	8	8	8	8	8	8	8	8	8	7	7	7
262	264	9	9	9	9	8	8	8	8	8	8	8	8	8	8	8	7	7
264	266	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	8	7
266	268	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8	8
268	270	9	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8	8

TABLE A - SINGLE

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
60	70	1																
70	80	1																
80	90	1																
90	100	2																
100	110	2																
110	120	2																
120	130	2																
130	140	3																
140	150	3																
150	160	3																
160	170	4																
170	180	4																
180	190	5	1															
190	200	5	1															
200	210	5	1	1														
210	220	6	2	1														
220	230	6	2	1														
230	240	7	2	1	1													
240	250	7	3	2	1													
250	260	8	3	2	1													
260	270	8	3	2	1	1												
270	280	9	4	3	2	1												
280	290	9	4	3	2	1												
290	300	10	4	3	2	1	1											
300	310	10	5	4	3	2	1											
310	320	11	5	4	3	2	1											
320	330	11	6	5	3	2	2	1										
330	340	12	6	5	4	3	2	1										
340	350	12	6	5	4	3	2	1										
350	360	13	7	6	5	3	2	2	1									
360	370	13	7	6	5	4	3	2	1									
370	380	14	8	7	5	4	3	2	1									
380	390	14	8	7	6	5	3	2	2	1								
390	400	15	9	7	6	5	4	3	2	1								
400	410	15	9	8	7	5	4	3	2	1								
410	420	16	10	8	7	6	5	3	2	2	1							
420	430	16	10	9	8	6	5	4	3	2	1							
430	440	17	11	9	8	7	5	4	3	2	1							
440	450	17	11	10	9	7	6	5	4	3	2							
450	460	18	12	10	9	8	6	5	4	3	2							
460	470	18	12	11	10	8	7	5	4	3	2							
470	480	19	13	11	10	9	7	6	5	4	3							
480	490	19	13	12	11	9	8	6	5	4	3							
490	500	20	14	12	11	10	8	7	6	4	3							
500	510	20	14	13	12	10	9	7	6	5	4							
510	520	21	15	13	12	11	9	8	6	5	4							
520	530	21	15	14	13	11	10	8	7	6	4							
530	540	22	16	14	13	12	10	9	7	6	5							
540	550	22	16	15	14	12	11	9	8	6	5							
550	560	23	17	15	14	13	11	10	8	7	6							
560	570	23	17	16	15	13	12	10	9	7	6							
570	580	24	18	16	15	14	12	11	9	8	6							
580	590	24	18	17	16	14	13	11	10	8	7							
590	600	25	19	17	16	15	13	12	10	9	7							
600	610	25	19	18	17	15	14	12	11	9	8							
610	620	26	20	18	17	16	14	13	11	10	8							
620	630	26	20	19	18	16	15	13	12	10	9							
630	640	27	21	19	18	17	15	14	12	11	9							
640	650	27	21	20	19	17	16	14	13	11	10							
650	660	28	22	20	19	18	16	15	13	12	10							
660	670	28	22	21	20	18	17	15	14	12	11							
670	680	29	23	21	20	19	17	16	14	13	11							
680	690	29	23	22	21	19	18	16	15	13	12							
690	700	30	24	22	21	20	18	17	15	14	12							
700	710	30	24	23	22	20	19	17	16	14	13							
710	720	31	25	23	22	21	19	18	16	15	13							
720	730	31	25	24	23	21	20	18	17	15	14							
730	740	32	26	24	23	22	20	19	17	16	14							
740	750	32	26	25	24	22	21	19	18	16	15							
750	760	33	27	25	24	23	21	20	18	17	15							
760	770	33	27	26	25	23	22	20	19	17	16							
770	780	34	28	26	25	24	22	21	19	18	16							
780	790	34	28	27	26	24	23	21	20	18	17							
790	800	35	29	27	26	25	23	22	20	19	17							
800	810	35	29	28	27	25	24	22	21	19	18							
810	820	36	30	28	27	26	24	23	21	20	18							
820	830	36	30	29	28	26	25	23	22	20	19							
830	840	37	31	29	28	27	25	24	22	21	19							
840	850	37	31	30	29	27	26	24	23	21	20							
850	860	38	32	30	29	28	26	25	23	22	20							
860	870	38	32	31	30	28	27	25	24	22	21							
870	880	39	33	31	30	29	27	26	24	23	21							
880	890	39	33	32	31	29	28	26	25	23	22							
890	900	40	34	32	31	30	28	27	25	24	22							
900	910	40	34	33	32	30	29	27	26	24	23							
910	920	41	35	33	32	31	29	28	26	25	23							
920	930	41	35	34	33	31	30	28	27	25	24							
930	940	42	36	34	33	32	30	29	27	26	24							
940	950	42	36	35	34	32	31	29	28	26	25							
950	960	43	37	35	34	33	31	30	28	27	25							

TABLE B - HEAD OF FAMILY

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	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 withholding is:																
80	90	1																
90	100	1																
100	110	1																
110	120	1																
120	130	2																
130	140	2																
140	150	2																
150	160	3																
160	170	3																
170	180	3																
180	190	4																
190	200	4																
200	210	5																
210	220	5																
220	230	5																
230	240	6																
240	250	6																
250	260	7																
260	270	7	1															
270	280	8	1															
280	290	8	1															
290	300	9	1	1														
300	310	9	2	1														
310	320	10	2	1														
320	330	10	2	1	1													
330	340	11	3	2	1													
340	350	11	3	2	1													
350	360	12	3	2	1	1												
360	370	12	4	3	2	1												
370	380	13	4	3	2	1												
380	390	13	5	3	2	2	1											
390	400	14	5	4	3	2	1											
400	410	14	5	4	3	2	1											
410	420	15	6	5	3	2	2	1										
420	430	15	6	5	4	3	2	1										
430	440	16	7	5	4	3	2	1										
440	450	16	7	6	5	3	2	2	1									
450	460	17	7	6	5	4	3	2	1									
460	470	17	8	7	5	4	3	2	1									
470	480	18	8	7	6	5	4	2	2	1								
480	490	18	9	8	6	5	4	3	2	1								
490	500	19	9	8	7	5	4	3	2	1								
500	510	19	10	9	7	6	5	4	3	2	1							
510	520	20	10	9	8	6	5	4	3	2	1							
520	530	20	11	10	8	7	6	4	3	2	1	1						
530	540	21	11	10	9	7	6	5	4	3	2	1						
540	550	21	12	11	9	8	6	5	4	3	2	1						
550	560	22	12	11	10	8	7	6	4	3	2	1						
560	570	22	13	12	10	9	7	6	5	4	3	2						
570	580	23	13	12	11	9	8	6	5	4	3	2						
580	590	23	14	13	11	10	8	7	6	4	3	2						
590	600	24	14	13	12	10	9	7	6	5	4	3						
600	610	24	15	14	12	11	9	8	6	5	4	3						
610	620	25	15	14	13	11	10	8	7	6	4	3						
620	630	25	16	15	13	12	10	9	7	6	5	4						
630	640	26	16	15	14	12	11	9	8	6	5	4						
640	650	26	17	16	14	13	11	10	8	7	6	5						
650	660	27	17	16	15	13	12	10	9	7	6	5						
660	670	27	18	17	15	14	12	11	9	8	6	5						
670	680	28	18	17	16	14	13	11	10	8	7	6						
680	690	28	19	18	16	15	13	12	10	9	7	6						
690	700	29	19	18	17	15	14	12	11	9	8	7						
700	710	29	20	19	17	16	14	13	11	10	8	7						
710	720	30	20	19	18	16	15	13	12	10	9	7						
720	730	30	21	20	18	17	15	14	12	11	9	8						
730	740	31	21	20	19	17	16	14	13	11	10	8						
740	750	31	22	21	19	18	16	15	13	12	10	9						
750	760	32	22	21	20	18	17	15	14	12	11	9						
760	770	32	23	22	20	19	17	16	14	13	11	10						
770	780	33	23	22	21	19	18	16	15	13	12	10						
780	790	33	24	23	21	20	18	17	15	14	12	11						
790	800	34	24	23	22	20	19	17	16	14	13	11						
800	810	34	25	24	22	21	19	18	16	15	13	12						
810	820	35	25	24	23	21	20	18	17	15	14	12						
820	830	35	26	25	23	22	20	19	17	16	14	13						
830	840	36	26	25	24	22	21	19	18	16	15	13						
840	850	36	27	26	24	23	21	20	18	17	15	14						
850	860	37	27	26	25	23	22	20	19	17	16	14						
860	870	37	28	27	25	24	22	21	19	18	16	15						
870	880	38	28	27	26	24	23	21	20	18	17	15						
880	890	38	29	28	26	25	23	22	20	19	17	16						
890	900	39	29	28	27	25	24	22	21	19	18	16						
900	910	39	30	29	27	26	24	23	21	20	18	17						
910	920	40	30	29	28	26	25	23	22	20	19	17						
920	930	40	31	30	28	27	25	24	22	21	19	18						
930	940	41	31	30	29	27	26	24	23	21	20	18						
940	950	41	32	31	29	28	26	25	23	22	20	19						
950	960	42	32	31	30	28	27	25	24	22	21	19						
960	970	42	33	32	30	29	27	26	24	23	21	20						
970	980	43	33	32	31	29	28	26	25	23	22	20						

TABLE C - MARRIED (SPOUSE NOT EMPLOYED)

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
100	110	1																
110	120	1																
120	130	1																
130	140	1																
140	150	2																
150	160	2																
160	170	2																
170	180	3																
180	190	3																
190	200	3																
200	210	4																
210	220	4																
220	230	5																
230	240	5																
240	250	5																
250	260	6																
260	270	6																
270	280	7																
280	290	7																
290	300	7																
300	310	8																
310	320	8																
320	330	9																
330	340	9																
340	350	10	1															
350	360	10	1															
360	370	11	1	1														
370	380	11	2	1														
380	390	12	2	1														
390	400	12	2	1	1													
400	410	13	3	2	1													
410	420	13	3	2	1													
420	430	14	3	2	1	1												
430	440	14	4	3	2	1												
440	450	15	4	3	2	1												
450	460	15	4	3	2	1	1											
460	470	16	5	4	3	2	1											
470	480	16	5	4	3	2	1											
480	490	17	6	5	3	2	2	1										
490	500	17	6	5	4	3	2	1										
500	510	18	6	5	4	3	2	1										
510	520	18	7	6	5	3	2	2	1									
520	530	19	7	6	5	4	3	2	1									
530	540	19	8	7	5	4	3	2	1									
540	550	20	8	7	6	5	3	2	2	1								
550	560	20	9	7	6	5	4	3	2	1								
560	570	21	9	8	7	5	4	3	2	1								
570	580	21	10	8	7	6	5	4	2	2	1							
580	590	22	10	9	8	6	5	4	3	2	1							
590	600	22	11	9	8	7	5	4	3	2	1							
600	610	23	11	10	9	7	6	5	4	3	2	1						
610	620	23	12	10	9	8	6	5	4	3	2	1						
620	630	24	12	11	10	8	7	6	4	3	2	1						
630	640	24	13	11	10	9	7	6	5	4	3	2						
640	650	25	13	12	11	9	8	6	5	4	3	2						
650	660	25	14	12	11	10	8	7	6	4	3	2						
660	670	26	14	13	12	10	9	7	6	5	4	3						
670	680	26	15	13	12	11	9	8	6	5	4	3						
680	690	27	15	14	13	11	10	8	7	6	4	3						
690	700	27	16	14	13	12	10	9	7	6	5	4						
700	710	28	16	15	14	12	11	9	8	6	5	4						
710	720	28	17	15	14	13	11	10	8	7	6	4						
720	730	29	17	16	15	13	12	10	9	7	6	5						
730	740	29	18	16	15	14	12	11	9	8	6	5						
740	750	30	18	17	16	14	13	11	10	8	7	6						
750	760	30	19	17	16	15	13	12	10	9	7	6						
760	770	31	19	18	17	15	14	12	11	9	8	6						
770	780	31	20	18	17	16	14	13	11	10	8	7						
780	790	32	20	19	18	16	15	13	12	10	9	7						
790	800	32	21	19	18	17	15	14	12	11	9	8						
800	810	33	21	20	19	17	16	14	13	11	10	8						
810	820	33	22	20	19	18	16	15	13	12	10	9						
820	830	34	22	21	20	18	17	15	14	12	11	9						
830	840	34	23	21	20	19	17	16	14	13	11	10						
840	850	35	23	22	21	19	18	16	15	13	12	10						
850	860	35	24	22	21	20	18	17	15	14	12	11						
860	870	36	24	23	22	20	19	17	16	14	13	11						
870	880	36	25	23	22	21	19	18	16	15	13	12						
880	890	37	25	24	23	21	20	18	17	15	14	12						
890	900	37	26	24	23	22	20	19	17	16	14	13						
900	910	38	26	25	24	22	21	19	18	16	15	13						
910	920	38	27	25	24	23	21	20	18	17	15	14						
920	930	39	27	26	25	23	22	20	19	17	16	14						
930	940	39	28	26	25	24	22	21	19	18	16	15						
940	950	40	28	27	26	24	23	21	20	18	17	15						
950	960	40	29	27	26	25	23	22	20	19	17	16						
960	970	41	29	28	27	25	24	22	21	19	18	16						
970	980	41	30	28	27	26	24	23	21	20	18	17						
980	990	42	30	29	28	26	25	23	22	20	19	17						
990	1,000	42	31	29	28	27	25	24	22	21	19	18						

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
60	70	1																
70	80	1	1															
80	90	1	1	1														
90	100	2	1	1	1													
100	110	2	2	1	1	1												
110	120	2	2	2	1	1	1											
120	130	2	2	2	2	1	1	1										
130	140	3	2	2	2	2	1	1	1									
140	150	3	3	2	2	2	2	1	1	1								
150	160	3	3	3	2	2	2	2	1	1	1							
160	170	4	3	3	3	2	2	2	2	1	1	1						
170	180	4	4	4	3	3	2	2	2	2	1	1	1					
180	190	5	4	4	4	3	3	2	2	2	2	1	1	1				
190	200	5	5	4	4	4	3	3	3	2	2	2	1	1	1			
200	210	5	5	5	4	4	4	3	3	3	2	2	2	1	1	1	1	
210	220	6	5	5	5	4	4	4	3	3	3	2	2	2	1	1	1	1
220	230	6	6	6	5	5	4	4	4	3	3	3	2	2	2	1	1	1
230	240	7	6	6	6	5	5	4	4	4	3	3	3	2	2	2	1	1
240	250	7	7	6	6	6	5	5	4	4	4	3	3	3	2	2	2	1
250	260	8	7	7	6	6	6	5	5	4	4	4	3	3	3	2	2	2
260	270	8	8	7	7	6	6	6	5	5	4	4	4	3	3	3	2	2
270	280	9	8	8	7	7	6	6	6	5	5	4	4	4	3	3	3	2
280	290	9	9	8	8	7	7	6	6	6	5	5	4	4	4	3	3	3
290	300	10	9	9	8	8	7	7	6	6	6	5	5	4	4	4	3	3
300	310	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4	4	3
310	320	11	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4	4
320	330	11	11	10	10	9	9	8	8	7	7	6	6	6	5	5	5	4
330	340	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5	5	5
340	350	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5	5
350	360	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5
360	370	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6
370	380	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7	6
380	390	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	7
390	400	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7
400	410	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7
410	420	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8
420	430	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8
430	440	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9
440	450	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9
450	460	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10
460	470	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10
470	480	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11
480	490	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11
490	500	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12
500	510	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
510	520	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13
520	530	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13
530	540	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14
540	550	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14
550	560	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15
560	570	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15
570	580	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16
580	590	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16
590	600	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17
600	610	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17
610	620	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18
620	630	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18
630	640	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19
640	650	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19
650	660	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20
660	670	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20
670	680	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21
680	690	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21
690	700	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22
700	710	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
710	720	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23
720	730	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23
730	740	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24
740	750	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24
750	760	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25
760	770	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
770	780	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26
780	790	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26
790	800	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27
800	810	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27
810	820	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28
820	830	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28
830	840	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29
840	850	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29
850	860	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30
860	870	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30
870	880	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31
880	890	39	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31
890	900	40	39	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32
900	910	40	40	39	39	38	38	37	37	36	36	35	35	34	34	33	33	32
910	920	41	40	40	39	39	38	38	37	37	36	36	35	35	34	34	33	33
920	930	41	41	40	40	39	39	38	38	37	37	36	36	35	35	34	34	33
930	940	42	41	41	40	40	39	39	38	38	37	37	36	36	35	35	34	34
940	950	42	42	41	41	40	40	39	39	38	38	37	37	36	36	35	35	34
950	960	43	42	42	41	41	40	40	39	39	38	38	37	37	36	36	35	35

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
220	230	1																
230	240	1	1															
240	250	1	1	1														
250	260	1	1	1	1													
260	270	2	1	1	1	1												
270	280	2	2	1	1	1	1											
280	290	2	2	2	1	1	1	1										
290	300	3	2	2	2	1	1	1	1									
300	310	3	3	2	2	2	1	1	1	1								
310	320	3	3	3	2	2	2	1	1	1	1							
320	330	4	3	3	3	2	2	2	2	1	1	1						
330	340	4	4	3	3	3	2	2	2	2	1	1	1					
340	350	5	4	4	3	3	3	2	2	2	2	1	1	1				
350	360	5	5	4	4	3	3	3	2	2	2	2	1	1	1			
360	370	5	5	5	4	4	3	3	3	2	2	2	2	1	1	1		
370	380	6	5	5	5	4	4	3	3	3	2	2	2	2	1	1	1	
380	390	6	6	5	5	5	4	4	3	3	3	2	2	2	2	1	1	1
390	400	7	6	6	5	5	5	4	4	3	3	3	2	2	2	2	1	1
400	410	7	7	6	6	5	5	5	4	4	3	3	3	2	2	2	2	1
410	420	7	7	7	6	6	5	5	5	4	4	3	3	3	2	2	2	2
420	430	8	8	7	7	6	6	5	5	5	4	4	4	3	3	2	2	2
430	440	8	8	8	7	7	6	6	5	5	5	4	4	4	3	3	2	2
440	450	9	9	8	8	7	7	6	6	5	5	5	4	4	4	3	3	3
450	460	9	9	9	8	8	7	7	6	6	5	5	5	4	4	4	3	3
460	470	10	10	9	9	8	8	7	7	6	6	5	5	5	4	4	4	3
470	480	10	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4	4
480	490	11	11	10	10	9	9	8	8	7	7	6	6	6	5	5	4	4
490	500	11	11	11	10	10	9	9	8	8	7	7	6	6	6	5	5	4
500	510	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5	5
510	520	12	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6	5
520	530	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6	6
530	540	13	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6	6
540	550	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7	6
550	560	14	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7	7
560	570	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8	7
570	580	15	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8	8
580	590	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9	8
590	600	16	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9	9
600	610	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10	9
610	620	17	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10	10
620	630	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11	10
630	640	18	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11	11
640	650	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12	11
650	660	19	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12	12
660	670	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13	12
670	680	20	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13	13
680	690	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14	13
690	700	21	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14	14
700	710	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15	14
710	720	22	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15	15
720	730	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16	15
730	740	23	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16	16
740	750	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17	16
750	760	24	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17	17
760	770	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18	17
770	780	25	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18	18
780	790	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19	18
790	800	26	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19	19
800	810	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20	19
810	820	27	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20	20
820	830	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21	20
830	840	28	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21	21
840	850	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22	21
850	860	29	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22	22
860	870	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23	22
870	880	30	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23	23
880	890	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24	23
890	900	31	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24	24
900	910	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25	24
910	920	32	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25	25
920	930	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26	25
930	940	33	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26	26
940	950	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27	26
950	960	34	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27	27
960	970	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28	27
970	980	35	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28	28
980	990	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29	28
990	1,000	36	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29	29
1,000	1,010	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30	29
1,010	1,020	37	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30	30
1,020	1,030	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31	30
1,030	1,040	38	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31	31
1,040	1,050	39	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32	31
1,050	1,060	39	39	39	38	38	37	37	36	36	35	35	34	34	33	33	32	32
1,060	1,070	40	40	39	39	38	38	37	37	36	36	35	35	34	34	33	33	32
1,070	1,080	40	40	40	39	39	38	38	37	37	36	36	35	35	34	34	33	33
1,080	1,090	41	41	40	40	39	39	38	38	37	37	36	36	35	35	34	34	33
1,090	1,100	41	41	41	40	40	39	39	38	38	37	37	36	36	35	35	34	34
1,100	1,110	42	42	41	41	40	40	39	39	38	38	37	37	36	36	35	35	34
1,110	1,120	42	42	42	41	41	40	40	39	39	38	38	37	37	36	36	35	35

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
390	400	1																
400	410	1	1															
410	420	1	1	1														
420	430	2	1	1	1													
430	440	2	2	1	1	1												
440	450	2	2	2	1	1	1											
450	460	3	2	2	2	1	1	1	1									
460	470	3	3	2	2	2	1	1	1	1								
470	480	3	3	3	2	2	2	1	1	1	1							
480	490	4	3	3	3	2	2	2	1	1	1	1						
490	500	4	4	3	3	3	2	2	2	1	1	1	1					
500	510	4	4	4	3	3	3	2	2	2	1	1	1	1				
510	520	5	4	4	4	3	3	3	2	2	2	1	1	1	1			
520	530	5	5	4	4	4	3	3	3	2	2	2	1	1	1	1		
530	540	6	5	5	4	4	4	3	3	3	2	2	2	1	1	1	1	
540	550	6	6	5	5	4	4	4	3	3	3	2	2	2	1	1	1	1
550	560	6	6	6	5	5	4	4	4	3	3	3	2	2	2	1	1	1
560	570	7	6	6	6	5	5	4	4	4	3	3	3	2	2	2	1	1
570	580	7	7	6	6	6	5	5	5	4	4	3	3	3	2	2	2	2
580	590	8	7	7	6	6	6	5	5	5	4	4	3	3	3	2	2	2
590	600	8	8	7	7	6	6	6	5	5	5	4	4	3	3	3	2	2
600	610	9	8	8	7	7	6	6	6	5	5	5	4	4	3	3	3	2
610	620	9	9	8	8	7	7	6	6	6	5	5	5	4	4	3	3	3
620	630	10	9	9	8	8	7	7	7	6	6	5	5	5	4	4	3	3
630	640	10	10	9	9	8	8	7	7	7	6	6	5	5	5	4	4	3
640	650	11	10	10	9	9	8	8	7	7	7	6	6	5	5	5	4	4
650	660	11	11	10	10	9	9	8	8	7	7	7	6	6	5	5	5	4
660	670	12	11	11	10	10	9	9	8	8	7	7	7	6	6	5	5	5
670	680	12	12	11	11	10	10	9	9	8	8	8	7	7	6	6	5	5
680	690	13	12	12	11	11	10	10	9	9	8	8	8	7	7	6	6	5
690	700	13	13	12	12	11	11	10	10	9	9	9	8	8	7	7	6	6
700	710	14	13	13	12	12	11	11	10	10	9	9	9	8	8	7	7	6
710	720	14	14	13	13	12	12	11	11	10	10	10	9	9	8	8	7	7
720	730	15	14	14	13	13	12	12	11	11	10	10	10	9	9	8	8	7
730	740	15	15	14	14	13	13	12	12	11	11	11	10	10	9	9	8	8
740	750	16	15	15	14	14	13	13	12	12	11	11	11	10	10	9	9	8
750	760	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10	9	9
760	770	17	16	16	15	15	14	14	13	13	12	12	12	11	11	10	10	9
770	780	17	17	16	16	15	15	14	14	13	13	13	12	12	11	11	10	10
780	790	18	17	17	16	16	15	15	14	14	13	13	13	12	12	11	11	10
790	800	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12	11	11
800	810	19	18	18	17	17	16	16	15	15	14	14	14	13	13	12	12	11
810	820	19	19	18	18	17	17	16	16	15	15	15	14	14	13	13	12	12
820	830	20	19	19	18	18	17	17	16	16	15	15	15	14	14	13	13	12
830	840	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13	13
840	850	21	20	20	19	19	18	18	17	17	16	16	16	15	15	14	14	13
850	860	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15	14	14
860	870	22	21	21	20	20	19	19	18	18	17	17	17	16	16	15	15	14
870	880	22	22	21	21	20	20	19	19	18	18	18	17	17	16	16	15	15
880	890	23	22	22	21	21	20	20	19	19	18	18	18	17	17	16	16	15
890	900	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17	16	16
900	910	24	23	23	22	22	21	21	20	20	19	19	19	18	18	17	17	16
910	920	24	24	23	23	22	22	21	21	20	20	20	19	19	18	18	17	17
920	930	25	24	24	23	23	22	22	21	21	20	20	20	19	19	18	18	17
930	940	25	25	24	24	23	23	22	22	21	21	21	20	20	19	19	18	18
940	950	26	25	25	24	24	23	23	22	22	21	21	21	20	20	19	19	18
950	960	26	26	25	25	24	24	23	23	22	22	22	21	21	20	20	19	19
960	970	27	26	26	25	25	24	24	23	23	22	22	22	21	21	20	20	19
970	980	27	27	26	26	25	25	24	24	23	23	23	22	22	21	21	20	20
980	990	28	27	27	26	26	25	25	24	24	23	23	23	22	22	21	21	20
990	1,000	28	28	27	27	26	26	25	25	24	24	24	23	23	22	22	21	21
1,000	1,010	29	28	28	27	27	26	26	25	25	24	24	24	23	23	22	22	21
1,010	1,020	29	29	28	28	27	27	26	26	25	25	25	24	24	23	23	22	22
1,020	1,030	30	29	29	28	28	27	27	26	26	25	25	25	24	24	23	23	22
1,030	1,040	30	30	29	29	28	28	27	27	26	26	26	25	25	24	24	23	23
1,040	1,050	31	30	30	29	29	28	28	27	27	26	26	26	25	25	24	24	23
1,050	1,060	31	31	30	30	29	29	28	28	27	27	27	26	26	25	25	24	24
1,060	1,070	32	31	31	30	30	29	29	28	28	27	27	27	26	26	25	25	24
1,070	1,080	32	32	31	31	30	30	29	29	28	28	28	27	27	26	26	25	25
1,080	1,090	33	32	32	31	31	30	30	29	29	28	28	28	27	27	26	26	25
1,090	1,100	33	33	32	32	31	31	30	30	29	29	29	28	28	27	27	26	26
1,100	1,110	34	33	33	32	32	31	31	30	30	29	29	29	28	28	27	27	26
1,110	1,120	34	34	33	33	32	32	31	31	30	30	30	29	29	28	28	27	27
1,120	1,130	35	34	34	33	33	32	32	31	31	30	30	30	29	29	28	28	27
1,130	1,140	35	35	34	34	33	33	32	32	31	31	31	30	30	29	29	28	28
1,140	1,150	36	35	35	34	34	33	33	32	32	31	31	31	30	30	29	29	28
1,150	1,160	36	36	35	35	34	34	33	33	32	32	32	31	31	30	30	29	29
1,160	1,170	37	36	36	35	35	34	34	33	33	32	32	32	31	31	30	30	29
1,170	1,180	37	37	36	36	35	35	34	34	33	33	33	32	32	31	31	30	30
1,180	1,190	38	37	37	36	36	35	35	34	34	33	33	33	32	32	31	31	30
1,190	1,200	38	38	37	37	36	36	35	35	34	34	34	33	33	32	32	31	31
1,200	1,210	39	38	38	37	37	36	36	35	35	34	34	34	33	33	32	32	31
1,210	1,220	39	39	38	38	37	37	36	36	35	35	35	34	34	33	33	32	32
1,220	1,230	40	39	39	38	38	37	37	36	36	35	35	35	34	34	33	33	32
1,230	1,240	40	40	39	39	38	38	37	37	36	36	36	35	35	34	34	33	33
1,240	1,250	41	40	40	39	39	38	38	37	37	36	36	36	35	35	34	34	33
1,250	1,260	41	41	40	40	39	39	38	38	37	37	37	36	36	35	35	34	34
1,260	1,270	42	41	41	40	40	39	39	38	38	37	37	37	36	36	35	35	34
1,270	1,280	42	42	41	41	40	40	39	39	38	38	38	37	37	36	36	35	35
1,280	1,290	43	42	42	41	41	40	40	39	39	38	38	38	37	37	36	36	35

TABLE A - SINGLE

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
100	120	1																
120	140	1																
140	160	2																
160	180	2																
180	200	3																
200	220	4																
220	240	4																
240	260	5																
260	280	5																
280	300	6																
300	320	7																
320	340	8																
340	360	9	1															
360	380	9	2															
380	400	10	2															
400	420	11	3	1														
420	440	12	3	2														
440	460	13	4	2														
460	480	13	5	3	1													
480	500	14	5	3	2													
500	520	15	6	4	2	1												
520	540	16	7	5	3	1												
540	560	17	7	5	3	2												
560	580	18	8	6	4	2	1											
580	600	19	9	7	5	3	1											
600	620	20	10	7	5	4	2											
620	640	21	11	8	6	4	2	1										
640	660	22	11	9	7	5	3	1										
660	680	23	12	10	7	5	4	2										
680	700	24	13	11	8	6	4	2	1									
700	720	25	14	11	9	7	5	3	1									
720	740	26	15	12	10	8	5	4	2									
740	760	27	16	13	11	8	6	4	3	1								
760	780	28	17	14	11	9	7	5	3	1								
780	800	29	18	15	12	10	8	5	4	2								
800	820	30	19	16	13	11	8	6	4	3	1							
820	840	31	20	17	14	12	9	7	5	3	1							
840	860	32	21	18	15	12	10	8	6	4	2							
860	880	33	22	19	16	13	11	9	6	4	3							
880	900	34	23	20	17	14	12	9	7	5	3							
900	920	35	24	21	18	15	12	10	8	6	4							
920	940	36	25	22	19	16	13	11	9	6	4							
940	960	37	26	23	20	17	14	12	9	7	5							
960	980	38	27	24	21	18	15	13	10	8	6							
980	1,000	39	28	25	22	19	16	13	11	9	6							
1,000	1,020	40	29	26	23	20	17	14	12	10	7							
1,020	1,040	41	30	27	24	21	18	15	13	10	8							
1,040	1,060	42	31	28	25	22	19	16	13	11	9							
1,060	1,080	43	32	29	26	23	20	17	14	12	10							
1,080	1,100	44	33	30	27	24	21	18	15	13	10							
1,100	1,120	45	34	31	28	25	22	19	16	14	11							
1,120	1,140	46	35	32	29	26	23	20	17	15	12							
1,140	1,160	47	36	33	30	27	24	21	18	16	13							
1,160	1,180	48	37	34	31	28	25	22	19	17	14							
1,180	1,200	49	38	35	32	29	26	23	20	18	15							
1,200	1,220	50	39	36	33	30	27	24	21	19	16							
1,220	1,240	51	40	37	34	31	28	25	22	20	17							
1,240	1,260	52	41	38	35	32	29	26	23	21	18							
1,260	1,280	53	42	39	36	33	30	27	24	22	19							
1,280	1,300	54	43	40	37	34	31	28	25	23	20							
1,300	1,320	55	44	41	38	35	32	29	26	24	21							
1,320	1,340	56	45	42	39	36	33	30	27	25	22							
1,340	1,360	57	46	43	40	37	34	31	28	26	23							
1,360	1,380	58	47	44	41	38	35	32	29	27	24							
1,380	1,400	59	48	45	42	39	36	33	30	28	25							
1,400	1,420	60	49	46	43	40	37	34	31	29	26							
1,420	1,440	61	50	47	44	41	38	35	32	30	27							
1,440	1,460	62	51	48	45	42	39	36	33	31	28							
1,460	1,480	63	52	49	46	43	40	37	34	32	29							
1,480	1,500	64	53	50	47	44	41	38	35	33	30							
1,500	1,520	65	54	51	48	45	42	39	36	34	31							
1,520	1,540	66	55	52	49	46	43	40	37	35	32							
1,540	1,560	67	56	53	50	47	44	41	38	36	33							
1,560	1,580	68	57	54	51	48	45	42	39	37	34							
1,580	1,600	69	58	55	52	49	46	43	40	38	35							
1,600	1,620	70	59	56	53	50	47	44	41	39	36							
1,620	1,640	71	60	57	54	51	48	45	42	40	37							
1,640	1,660	72	61	58	55	52	49	46	43	41	38							
1,660	1,680	73	62	59	56	53	50	47	44	42	39							
1,680	1,700	74	63	60	57	54	51	48	45	43	40							
1,700	1,720	75	64	61	58	55	52	49	46	44	41							
1,720	1,740	76	65	62	59	56	53	50	47	45	42							
1,740	1,760	77	66	63	60	57	54	51	48	46	43							
1,760	1,780	78	67	64	61	58	55	52	49	47	44							
1,780	1,800	79	68	65	62	59	56	53	50	48	45							
1,800	1,820	80	69	66	63	60	57	54	51	49	46							
1,820	1,840	81	70	67	64	61	58	55	52	50	47							
1,840	1,860	82	71	68	65	62	59	56	53	51	48							
1,860	1,880	83	72	69	66	63	60	57	54	52	49							
1,880	1,900	84	73	70	67	64	61	58	55	53	50							

TABLE B - HEAD OF FAMILY

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	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 withholding is:																
140	160	1																
160	180	1																
180	200	2																
200	220	2																
220	240	3																
240	260	4																
260	280	4																
280	300	5																
300	320	5																
320	340	6																
340	360	7																
360	380	8																
380	400	8																
400	420	9																
420	440	10																
440	460	11																
460	480	12																
480	500	12																
500	520	13																
520	540	14	1															
540	560	15	2															
560	580	16	2															
580	600	17	3	1														
600	620	18	3	2														
620	640	19	4	2	1													
640	660	20	5	3	1													
660	680	21	5	3	2													
680	700	22	6	4	2	1												
700	720	23	7	5	3	1												
720	740	24	7	5	4	2												
740	760	25	8	6	4	2	1											
760	780	26	9	7	5	3	1											
780	800	27	10	8	5	4	2											
800	820	28	11	8	6	4	2	1										
820	840	29	11	9	7	5	3	1										
840	860	30	12	10	8	5	4	2										
860	880	31	13	11	8	6	4	3	1									
880	900	32	14	12	9	7	5	3	1									
900	920	33	15	12	10	8	5	4	2									
920	940	34	16	13	11	9	6	4	3	1								
940	960	35	17	14	12	9	7	5	3	2								
960	980	36	18	15	12	10	8	6	4	2								
980	1,000	37	19	16	13	11	9	6	4	3	1							
1,000	1,020	38	20	17	14	12	9	7	5	3	2							
1,020	1,040	39	21	18	15	13	10	8	6	4	2							
1,040	1,060	40	22	19	16	13	11	9	6	5	3	1						
1,060	1,080	41	23	20	17	14	12	9	7	5	3	2						
1,080	1,100	42	24	21	18	15	13	10	8	6	4	2						
1,100	1,120	43	25	22	19	16	13	11	9	6	5	3						
1,120	1,140	44	26	23	20	17	14	12	10	7	5	3						
1,140	1,160	45	27	24	21	18	15	13	10	8	6	4						
1,160	1,180	46	28	25	22	19	16	14	11	9	7	5						
1,180	1,200	47	29	26	23	20	17	15	12	10	7	5						
1,200	1,220	48	30	27	24	21	18	16	13	10	8	6						
1,220	1,240	49	31	28	25	22	19	17	14	11	9	7						
1,240	1,260	50	32	29	26	23	20	18	15	12	10	7						
1,260	1,280	51	33	30	27	24	21	19	16	13	11	8						
1,280	1,300	52	34	31	28	25	22	20	17	14	11	9						
1,300	1,320	53	35	32	29	26	23	21	18	15	12	10						
1,320	1,340	54	36	33	30	27	24	22	19	16	13	11						
1,340	1,360	55	37	34	31	28	25	23	20	17	14	11						
1,360	1,380	56	38	35	32	29	26	24	21	18	15	12						
1,380	1,400	57	39	36	33	30	27	25	22	19	16	13						
1,400	1,420	58	40	37	34	31	28	26	23	20	17	14						
1,420	1,440	59	41	38	35	32	29	27	24	21	18	15						
1,440	1,460	60	42	39	36	33	30	28	25	22	19	16						
1,460	1,480	61	43	40	37	34	31	29	26	23	20	17						
1,480	1,500	62	44	41	38	35	32	30	27	24	21	18						
1,500	1,520	63	45	42	39	36	33	31	28	25	22	19						
1,520	1,540	64	46	43	40	37	34	32	29	26	23	20						
1,540	1,560	65	47	44	41	38	35	33	30	27	24	21						
1,560	1,580	66	48	45	42	39	36	34	31	28	25	22						
1,580	1,600	67	49	46	43	40	37	35	32	29	26	23						
1,600	1,620	68	50	47	44	41	38	36	33	30	27	24						
1,620	1,640	69	51	48	45	42	39	37	34	31	28	25						
1,640	1,660	70	52	49	46	43	40	38	35	32	29	26						
1,660	1,680	71	53	50	47	44	41	39	36	33	30	27						
1,680	1,700	72	54	51	48	45	42	40	37	34	31	28						
1,700	1,720	73	55	52	49	46	43	41	38	35	32	29						
1,720	1,740	74	56	53	50	47	44	42	39	36	33	30						
1,740	1,760	75	57	54	51	48	45	43	40	37	34	31						
1,760	1,780	76	58	55	52	49	46	44	41	38	35	32						
1,780	1,800	77	59	56	53	50	47	45	42	39	36	33						
1,800	1,820	78	60	57	54	51	48	46	43	40	37	34						
1,820	1,840	79	61	58	55	52	49	47	44	41	38	35						
1,840	1,860	80	62	59	56	53	50	48	45	42	39	36						
1,860	1,880	81	63	60	57	54	51	49	46	43	40	37						
1,880	1,900	82	64	61	58	55	52	50	47	44	41	38						
1,900	1,920	83	65	62	59	56	53	51	48	45	42	39						
1,920	1,940	84	66	63	60	57	54	52	49	46	43	40						

TABLE C - MARRIED (SPOUSE NOT EMPLOYED)

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 withholding is:																
200	220	1																
220	240	2																
240	260	2																
260	280	3																
280	300	3																
300	320	4																
320	340	5																
340	360	5																
360	380	6																
380	400	7																
400	420	7																
420	440	8																
440	460	9																
460	480	10																
480	500	11																
500	520	11																
520	540	12																
540	560	13																
560	580	14																
580	600	15																
600	620	16																
620	640	17																
640	660	18																
660	680	19	1															
680	700	20	2															
700	720	21	2															
720	740	22	3	1														
740	760	23	3	2														
760	780	24	4	2														
780	800	25	5	3	1													
800	820	26	5	3	2													
820	840	27	6	4	2	1												
840	860	28	7	5	3	1												
860	880	29	7	5	3	2												
880	900	30	8	6	4	2	1											
900	920	31	9	7	5	3	1											
920	940	32	10	7	5	4	2											
940	960	33	11	8	6	4	2	1										
960	980	34	11	9	7	5	3	1										
980	1,000	35	12	10	8	5	4	2										
1,000	1,020	36	13	11	8	6	4	2	1									
1,020	1,040	37	14	11	9	7	5	3	1									
1,040	1,060	38	15	12	10	8	5	4	2									
1,060	1,080	39	16	13	11	8	6	4	3	1								
1,080	1,100	40	17	14	12	9	7	5	3	1								
1,100	1,120	41	18	15	12	10	8	5	4	2								
1,120	1,140	42	19	16	13	11	9	6	4	3	1							
1,140	1,160	43	20	17	14	12	9	7	5	3	2							
1,160	1,180	44	21	18	15	12	10	8	6	4	2							
1,180	1,200	45	22	19	16	13	11	9	6	4	3	1						
1,200	1,220	46	23	20	17	14	12	9	7	5	3	2						
1,220	1,240	47	24	21	18	15	13	10	8	6	4	2						
1,240	1,260	48	25	22	19	16	13	11	9	6	5	3						
1,260	1,280	49	26	23	20	17	14	12	9	7	5	3						
1,280	1,300	50	27	24	21	18	15	13	10	8	6	4						
1,300	1,320	51	28	25	22	19	16	13	11	9	6	5						
1,320	1,340	52	29	26	23	20	17	14	12	10	7	5						
1,340	1,360	53	30	27	24	21	18	15	13	10	8	6						
1,360	1,380	54	31	28	25	22	19	16	14	11	9	7						
1,380	1,400	55	32	29	26	23	20	17	15	12	10	7						
1,400	1,420	56	33	30	27	24	21	18	16	13	10	8						
1,420	1,440	57	34	31	28	25	22	19	17	14	11	9						
1,440	1,460	58	35	32	29	26	23	20	18	15	12	10						
1,460	1,480	59	36	33	30	27	24	21	19	16	13	11						
1,480	1,500	60	37	34	31	28	25	22	20	17	14	11						
1,500	1,520	61	38	35	32	29	26	23	21	18	15	12						
1,520	1,540	62	39	36	33	30	27	24	22	19	16	13						
1,540	1,560	63	40	37	34	31	28	25	23	20	17	14						
1,560	1,580	64	41	38	35	32	29	26	24	21	18	15						
1,580	1,600	65	42	39	36	33	30	27	25	22	19	16						
1,600	1,620	66	43	40	37	34	31	28	26	23	20	17						
1,620	1,640	67	44	41	38	35	32	29	27	24	21	18						
1,640	1,660	68	45	42	39	36	33	30	28	25	22	19						
1,660	1,680	69	46	43	40	37	34	31	29	26	23	20						
1,680	1,700	70	47	44	41	38	35	32	30	27	24	21						
1,700	1,720	71	48	45	42	39	36	33	31	28	25	22						
1,720	1,740	72	49	46	43	40	37	34	32	29	26	23						
1,740	1,760	73	50	47	44	41	38	35	33	30	27	24						
1,760	1,780	74	51	48	45	42	39	36	34	31	28	25						
1,780	1,800	75	52	49	46	43	40	37	35	32	29	26						
1,800	1,820	76	53	50	47	44	41	38	36	33	30	27						
1,820	1,840	77	54	51	48	45	42	39	37	34	31	28						
1,840	1,860	78	55	52	49	46	43	40	38	35	32	29						
1,860	1,880	79	56	53	50	47	44	41	39	36	33	30						
1,880	1,900	80	57	54	51	48	45	42	40	37	34	31						
1,900	1,920	81	58	55	52	49	46	43	41	38	35	32						
1,920	1,940	82	59	56	53	50	47	44	42	39	36	33						
1,940	1,960	83	60	57	54	51	48	45	43	40	37	34						
1,960	1,980	84	61	58	55	52	49	46	44	41	38	35						
1,980	2,000	85	62	59	56	53	50	47	45	42	39	36						

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
100	120	1																
120	140	1	1															
140	160	2	1	1														
160	180	2	2	1	1													
180	200	3	2	2	1	1												
200	220	4	3	2	2	1	1											
220	240	4	4	3	3	2	1	1										
240	260	5	4	4	3	3	2	1	1									
260	280	5	5	4	4	3	3	2	1	1								
280	300	6	5	5	4	4	3	3	2	1	1							
300	320	7	6	5	5	4	4	3	3	2	1	1						
320	340	8	7	6	6	5	4	4	3	3	2	1	1					
340	360	9	8	7	6	6	5	4	4	3	3	2	2	1				
360	380	9	9	8	7	6	6	5	4	4	3	3	2	2	1			
380	400	10	9	9	8	7	6	6	5	4	4	3	3	2	2	1		
400	420	11	10	9	9	8	7	6	6	5	4	4	3	3	2	2	1	
420	440	12	11	10	9	9	8	7	6	6	5	4	4	3	3	2	2	1
440	460	13	12	11	10	9	9	8	7	6	6	5	5	4	3	3	2	2
460	480	13	13	12	11	10	9	9	8	7	6	6	5	5	4	3	3	2
480	500	14	13	13	12	11	10	10	9	8	7	6	6	5	5	4	3	3
500	520	15	14	13	13	12	11	10	10	9	8	7	6	6	5	5	4	3
520	540	16	15	14	13	13	12	11	10	10	9	8	7	7	6	5	5	4
540	560	17	16	15	14	13	13	12	11	10	10	9	8	7	7	6	5	5
560	580	18	17	16	15	14	14	13	12	11	10	10	9	8	7	7	6	5
580	600	19	18	17	16	15	15	14	13	12	11	10	10	9	8	7	7	6
600	620	20	19	18	17	16	16	15	14	13	12	11	10	10	9	8	7	7
620	640	21	20	19	18	17	17	16	15	14	13	12	11	11	10	9	8	7
640	660	22	21	20	19	18	18	17	16	15	14	13	12	11	11	10	9	8
660	680	23	22	21	20	19	19	18	17	16	15	14	13	12	11	11	10	9
680	700	24	23	22	21	20	20	19	18	17	16	15	14	13	12	11	11	10
700	720	25	24	23	22	21	21	20	19	18	17	16	15	14	13	12	11	11
720	740	26	25	24	23	22	22	21	20	19	18	17	16	15	14	13	12	11
740	760	27	26	25	24	23	23	22	21	20	19	18	17	16	15	14	13	12
760	780	28	27	26	25	24	24	23	22	21	20	19	18	17	16	15	14	13
780	800	29	28	27	26	25	25	24	23	22	21	20	19	18	17	16	15	14
800	820	30	29	28	27	26	26	25	24	23	22	21	20	19	18	17	16	15
820	840	31	30	29	28	27	27	26	25	24	23	22	21	20	19	18	17	16
840	860	32	31	30	29	28	28	27	26	25	24	23	22	21	20	19	18	17
860	880	33	32	31	30	29	29	28	27	26	25	24	23	22	21	20	19	18
880	900	34	33	32	31	30	30	29	28	27	26	25	24	23	22	21	20	19
900	920	35	34	33	32	31	31	30	29	28	27	26	25	24	23	22	21	20
920	940	36	35	34	33	32	32	31	30	29	28	27	26	25	24	23	22	21
940	960	37	36	35	34	33	33	32	31	30	29	28	27	26	25	24	23	22
960	980	38	37	36	35	34	34	33	32	31	30	29	28	27	26	25	24	23
980	1,000	39	38	37	36	35	35	34	33	32	31	30	29	28	27	26	25	24
1,000	1,020	40	39	38	37	36	36	35	34	33	32	31	30	29	28	27	26	25
1,020	1,040	41	40	39	38	37	37	36	35	34	33	32	31	30	29	28	27	26
1,040	1,060	42	41	40	39	38	38	37	36	35	34	33	32	31	30	29	28	27
1,060	1,080	43	42	41	40	39	39	38	37	36	35	34	33	32	31	30	29	28
1,080	1,100	44	43	42	41	40	40	39	38	37	36	35	34	33	32	31	30	29
1,100	1,120	45	44	43	42	41	41	40	39	38	37	36	35	34	33	32	31	30
1,120	1,140	46	45	44	43	42	42	41	40	39	38	37	36	35	34	33	32	31
1,140	1,160	47	46	45	44	43	43	42	41	40	39	38	37	36	35	34	33	32
1,160	1,180	48	47	46	45	44	44	43	42	41	40	39	38	37	36	35	34	33
1,180	1,200	49	48	47	46	45	45	44	43	42	41	40	39	38	37	36	35	34
1,200	1,220	50	49	48	47	46	46	45	44	43	42	41	40	39	38	37	36	35
1,220	1,240	51	50	49	48	47	47	46	45	44	43	42	41	40	39	38	37	36
1,240	1,260	52	51	50	49	48	48	47	46	45	44	43	42	41	40	39	38	37
1,260	1,280	53	52	51	50	49	49	48	47	46	45	44	43	42	41	40	39	38
1,280	1,300	54	53	52	51	50	50	49	48	47	46	45	44	43	42	41	40	39
1,300	1,320	55	54	53	52	51	51	50	49	48	47	46	45	44	43	42	41	40
1,320	1,340	56	55	54	53	52	52	51	50	49	48	47	46	45	44	43	42	41
1,340	1,360	57	56	55	54	53	53	52	51	50	49	48	47	46	45	44	43	42
1,360	1,380	58	57	56	55	54	54	53	52	51	50	49	48	47	46	45	44	43
1,380	1,400	59	58	57	56	55	55	54	53	52	51	50	49	48	47	46	45	44
1,400	1,420	60	59	58	57	56	56	55	54	53	52	51	50	49	48	47	46	45
1,420	1,440	61	60	59	58	57	57	56	55	54	53	52	51	50	49	48	47	46
1,440	1,460	62	61	60	59	58	58	57	56	55	54	53	52	51	50	49	48	47
1,460	1,480	63	62	61	60	59	59	58	57	56	55	54	53	52	51	50	49	48
1,480	1,500	64	63	62	61	60	60	59	58	57	56	55	54	53	52	51	50	49
1,500	1,520	65	64	63	62	61	61	60	59	58	57	56	55	54	53	52	51	50
1,520	1,540	66	65	64	63	62	62	61	60	59	58	57	56	55	54	53	52	51
1,540	1,560	67	66	65	64	63	63	62	61	60	59	58	57	56	55	54	53	52
1,560	1,580	68	67	66	65	64	64	63	62	61	60	59	58	57	56	55	54	53
1,580	1,600	69	68	67	66	65	65	64	63	62	61	60	59	58	57	56	55	54
1,600	1,620	70	69	68	67	66	66	65	64	63	62	61	60	59	58	57	56	55
1,620	1,640	71	70	69	68	67	67	66	65	64	63	62	61	60	59	58	57	56
1,640	1,660	72	71	70	69	68	68	67	66	65	64	63	62	61	60	59	58	57
1,660	1,680	73	72	71	70	69	69	68	67	66	65	64	63	62	61	60	59	58
1,680	1,700	74	73	72	71	70	70	69	68	67	66	65	64	63	62	61	60	59
1,700	1,720	75	74	73	72	71	71	70	69	68	67	66	65	64	63	62	61	60
1,720	1,740	76	75	74	73	72	72	71	70	69	68	67	66	65	64	63	62	61
1,740	1,760	77	76	75	74	73	73	72	71	70	69	68	67	66	65	64	63	62
1,760	1,780	78	77	76	75	74	74	73	72	71	70	69	68	67	66	65	64	63
1,780	1,800	79	78	77	76	75	75	74	73	72	71	70	69	68	67	66	65	64
1,800	1,820	80	79	78	77	76	76	75	74	73	72	71	70	69	68	67	66	65
1,820	1,840	81	80	79	78	77	77	76	75	74	73	72	71	70	69	68	67	66
1,840	1,860	82	81	80	79	78	78	77	76	75	74	73	72	71	70	69	68	67
1,860	1,880	83	82	81	80	79	79	78	77	76	75	74	73	72	71	70	69	68
1,880	1,900	84	83	82	81	80	80	79	78	77	76	75	74	73	72	71	70	69

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
440	460	1																
460	480	2	1															
480	500	2	2	1	1													
500	520	3	2	2	1	1												
520	540	3	3	2	2	1	1											
540	560	4	3	3	2	2	1	1										
560	580	5	4	3	3	2	2	1	1									
580	600	5	5	4	4	3	2	2	1	1								
600	620	6	5	5	4	4	3	2	2	1	1							
620	640	7	6	5	5	4	4	3	2	2	1	1						
640	660	7	7	6	5	5	4	4	3	2	2	1	1					
660	680	8	7	7	6	5	5	4	4	3	2	2	1	1				
680	700	9	8	8	7	6	5	5	4	4	3	2	2	1	1			
700	720	10	9	8	8	7	6	5	5	4	4	3	2	2	1	1		
720	740	11	10	9	8	8	7	6	5	5	4	4	3	3	2	1	1	
740	760	11	11	10	9	8	8	7	6	5	5	4	4	3	3	2	1	1
760	780	12	11	11	10	9	8	8	7	6	5	5	4	4	3	3	2	1
780	800	13	12	12	11	10	9	8	8	7	6	5	5	4	4	3	3	2
800	820	14	13	12	12	11	10	9	8	8	7	6	5	5	4	4	3	3
820	840	15	14	13	12	12	11	10	9	9	8	7	6	6	5	4	4	3
840	860	16	15	14	13	12	12	11	10	9	9	8	7	6	6	5	4	4
860	880	17	16	15	14	13	12	12	11	10	9	9	8	7	6	6	5	4
880	900	18	17	16	15	14	13	12	12	11	10	9	9	8	7	6	6	5
900	920	19	18	17	16	15	14	13	12	12	11	10	9	9	8	7	6	6
920	940	20	19	18	17	16	15	14	13	13	12	11	10	9	9	8	7	6
940	960	21	20	19	18	17	16	15	14	13	13	12	11	10	9	9	8	7
960	980	22	21	20	19	18	17	16	15	14	13	13	12	11	10	9	9	8
980	1,000	23	22	21	20	19	18	17	16	15	14	13	13	12	11	10	10	9
1,000	1,020	24	23	22	21	20	19	18	17	16	15	14	13	13	12	11	10	10
1,020	1,040	25	24	23	22	21	20	19	18	17	16	15	14	13	13	12	11	10
1,040	1,060	26	25	24	23	22	21	20	19	18	17	16	15	14	13	13	12	11
1,060	1,080	27	26	25	24	23	22	21	20	19	18	17	16	15	14	14	13	12
1,080	1,100	28	27	26	25	24	23	22	21	20	19	18	17	16	15	15	14	13
1,100	1,120	29	28	27	26	25	24	23	22	21	20	19	18	17	16	16	15	14
1,120	1,140	30	29	28	27	26	25	24	23	22	21	20	19	18	17	17	16	15
1,140	1,160	31	30	29	28	27	26	25	24	23	22	21	20	19	18	18	17	16
1,160	1,180	32	31	30	29	28	27	26	25	24	23	22	21	20	19	19	18	17
1,180	1,200	33	32	31	30	29	28	27	26	25	24	23	22	21	20	20	19	18
1,200	1,220	34	33	32	31	30	29	28	27	26	25	24	23	22	21	21	20	19
1,220	1,240	35	34	33	32	31	30	29	28	27	26	25	24	23	22	22	21	20
1,240	1,260	36	35	34	33	32	31	30	29	28	27	26	25	24	23	23	22	21
1,260	1,280	37	36	35	34	33	32	31	30	29	28	27	26	25	24	24	23	22
1,280	1,300	38	37	36	35	34	33	32	31	30	29	28	27	26	25	25	24	23
1,300	1,320	39	38	37	36	35	34	33	32	31	30	29	28	27	26	26	25	24
1,320	1,340	40	39	38	37	36	35	34	33	32	31	30	29	28	27	27	26	25
1,340	1,360	41	40	39	38	37	36	35	34	33	32	31	30	29	28	28	27	26
1,360	1,380	42	41	40	39	38	37	36	35	34	33	32	31	30	29	29	28	27
1,380	1,400	43	42	41	40	39	38	37	36	35	34	33	32	31	30	30	29	28
1,400	1,420	44	43	42	41	40	39	38	37	36	35	34	33	32	31	31	30	29
1,420	1,440	45	44	43	42	41	40	39	38	37	36	35	34	33	32	32	31	30
1,440	1,460	46	45	44	43	42	41	40	39	38	37	36	35	34	33	33	32	31
1,460	1,480	47	46	45	44	43	42	41	40	39	38	37	36	35	34	34	33	32
1,480	1,500	48	47	46	45	44	43	42	41	40	39	38	37	36	35	35	34	33
1,500	1,520	49	48	47	46	45	44	43	42	41	40	39	38	37	36	36	35	34
1,520	1,540	50	49	48	47	46	45	44	43	42	41	40	39	38	37	37	36	35
1,540	1,560	51	50	49	48	47	46	45	44	43	42	41	40	39	38	38	37	36
1,560	1,580	52	51	50	49	48	47	46	45	44	43	42	41	40	39	39	38	37
1,580	1,600	53	52	51	50	49	48	47	46	45	44	43	42	41	40	40	39	38
1,600	1,620	54	53	52	51	50	49	48	47	46	45	44	43	42	41	41	40	39
1,620	1,640	55	54	53	52	51	50	49	48	47	46	45	44	43	42	42	41	40
1,640	1,660	56	55	54	53	52	51	50	49	48	47	46	45	44	43	43	42	41
1,660	1,680	57	56	55	54	53	52	51	50	49	48	47	46	45	44	44	43	42
1,680	1,700	58	57	56	55	54	53	52	51	50	49	48	47	46	45	45	44	43
1,700	1,720	59	58	57	56	55	54	53	52	51	50	49	48	47	46	46	45	44
1,720	1,740	60	59	58	57	56	55	54	53	52	51	50	49	48	47	47	46	45
1,740	1,760	61	60	59	58	57	56	55	54	53	52	51	50	49	48	48	47	46
1,760	1,780	62	61	60	59	58	57	56	55	54	53	52	51	50	49	49	48	47
1,780	1,800	63	62	61	60	59	58	57	56	55	54	53	52	51	50	50	49	48
1,800	1,820	64	63	62	61	60	59	58	57	56	55	54	53	52	51	51	50	49
1,820	1,840	65	64	63	62	61	60	59	58	57	56	55	54	53	52	52	51	50
1,840	1,860	66	65	64	63	62	61	60	59	58	57	56	55	54	53	53	52	51
1,860	1,880	67	66	65	64	63	62	61	60	59	58	57	56	55	54	54	53	52
1,880	1,900	68	67	66	65	64	63	62	61	60	59	58	57	56	55	55	54	53
1,900	1,920	69	68	67	66	65	64	63	62	61	60	59	58	57	56	56	55	54
1,920	1,940	70	69	68	67	66	65	64	63	62	61	60	59	58	57	57	56	55
1,940	1,960	71	70	69	68	67	66	65	64	63	62	61	60	59	58	58	57	56
1,960	1,980	72	71	70	69	68	67	66	65	64	63	62	61	60	59	59	58	57
1,980	2,000	73	72	71	70	69	68	67	66	65	64	63	62	61	60	60	59	58
2,000	2,020	74	73	72	71	70	69	68	67	66	65	64	63	62	61	61	60	59
2,020	2,040	75	74	73	72	71	70	69	68	67	66	65	64	63	62	62	61	60
2,040	2,060	76	75	74	73	72	71	70	69	68	67	66	65	64	63	63	62	61
2,060	2,080	77	76	75	74	73	72	71	70	69	68	67	66	65	64	64	63	62
2,080	2,100	78	77	76	75	74	73	72	71	70	69	68	67	66	65	65	64	63
2,100	2,120	79	78	77	76	75	74	73	72	71	70	69	68	67	66	66	65	64
2,120	2,140	80	79	78	77	76	75	74	73	72	71	70	69	68	67	67	66	65
2,140	2,160	81	80	79	78	77	76	75	74	73	72	71	70	69	68	68	67	66
2,160	2,180	82	81	80	79	78	77	76	75	74	73	72	71	70	69	69	68	67
2,180	2,200	83	82	81	80	79	78	77	76	75	74	73	72	71	70	70	69	68
2,200	2,220	84	83	82	81	80	79	78	77	76	75	74	73	72	71	71	70	69
2,220	2,240	85	84	83	82	81	80	79	78	77	76	75	74	73	72	72	71	70

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

BI-WEEKLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
760	780	1																
780	800	1	1															
800	820	2	1	1														
820	840	3	2	1	1													
840	860	3	3	2	2	1												
860	880	4	3	3	2	2	1											
880	900	4	4	3	3	2	2	1										
900	920	5	4	4	3	3	2	2	1									
920	940	6	5	4	4	3	3	2	2	1								
940	960	6	6	5	5	4	3	3	2	2	1							
960	980	7	6	6	5	5	4	3	3	2	2	1						
980	1,000	8	7	6	6	5	5	4	3	3	2	2	1	1				
1,000	1,020	9	8	7	6	6	5	5	4	3	3	2	2	1	1			
1,020	1,040	10	9	8	7	7	6	5	5	4	3	3	2	2	1	1		
1,040	1,060	10	10	9	8	7	7	6	5	5	4	3	3	2	2	1	1	
1,060	1,080	11	10	10	9	8	7	7	6	5	5	4	3	3	2	2	1	1
1,080	1,100	12	11	10	10	9	8	7	7	6	5	5	4	4	3	2	2	1
1,100	1,120	13	12	11	10	10	9	8	7	7	6	5	5	4	4	3	2	2
1,120	1,140	14	13	12	11	11	10	9	8	7	7	6	5	5	4	4	3	2
1,140	1,160	15	14	13	12	11	11	10	9	8	7	7	6	5	5	4	4	3
1,160	1,180	16	15	14	13	12	11	11	10	9	8	7	7	6	5	5	4	4
1,180	1,200	17	16	15	14	13	12	11	11	10	9	8	8	7	6	5	5	4
1,200	1,220	18	17	16	15	14	13	12	11	11	10	9	8	8	7	6	5	5
1,220	1,240	19	18	17	16	15	14	13	12	11	11	10	9	8	8	7	6	5
1,240	1,260	20	19	18	17	16	15	14	13	12	11	11	10	9	8	8	7	6
1,260	1,280	21	20	19	18	17	16	15	14	13	12	11	11	10	9	8	8	7
1,280	1,300	22	21	20	19	18	17	16	15	14	13	12	12	11	10	9	8	8
1,300	1,320	23	22	21	20	19	18	17	16	15	14	13	12	12	11	10	9	8
1,320	1,340	24	23	22	21	20	19	18	17	16	15	14	13	12	12	11	10	9
1,340	1,360	25	24	23	22	21	20	19	18	17	16	15	14	13	12	12	11	10
1,360	1,380	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	12	11
1,380	1,400	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	12
1,400	1,420	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,420	1,440	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
1,440	1,460	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
1,460	1,480	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
1,480	1,500	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
1,500	1,520	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
1,520	1,540	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
1,540	1,560	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
1,560	1,580	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
1,580	1,600	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
1,600	1,620	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,620	1,640	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,640	1,660	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,660	1,680	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,680	1,700	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,700	1,720	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,720	1,740	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,740	1,760	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,760	1,780	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,780	1,800	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,800	1,820	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,820	1,840	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,840	1,860	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,860	1,880	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,880	1,900	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,900	1,920	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,920	1,940	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,940	1,960	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,960	1,980	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,980	2,000	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
2,000	2,020	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
2,020	2,040	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
2,040	2,060	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
2,060	2,080	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
2,080	2,100	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
2,100	2,120	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
2,120	2,140	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
2,140	2,160	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
2,160	2,180	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
2,180	2,200	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
2,200	2,220	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
2,220	2,240	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
2,240	2,260	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
2,260	2,280	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
2,280	2,300	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
2,300	2,320	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
2,320	2,340	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
2,340	2,360	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59
2,360	2,380	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60
2,380	2,400	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61
2,400	2,420	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62
2,420	2,440	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63
2,440	2,460	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64
2,460	2,480	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65
2,480	2,500	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66
2,500	2,520	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67
2,520	2,540	84	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68
2,540	2,560	85	84	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69

TABLE A - SINGLE

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
AT LEAST	BUT LESS THAN	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 withholding is:															
120	140	1															
140	160	2															
160	180	2															
180	200	3															
200	220	3															
220	240	4															
240	260	5															
260	280	5															
280	300	6															
300	320	6															
320	340	7															
340	360	8															
360	380	9	1														
380	400	10	1														
400	420	10	2														
420	440	11	3	1													
440	460	12	3	1													
460	480	13	4	2													
480	500	14	4	2	1												
500	520	14	5	3	1												
520	540	15	6	4	2												
540	560	16	6	4	2	1											
560	580	17	7	5	3	1											
580	600	18	8	5	4	2											
600	620	19	8	6	4	2											
620	640	20	9	7	5	3	1										
640	660	21	10	8	5	4	2										
660	680	22	11	8	6	4	2										
680	700	23	12	9	7	5	3	1									
700	720	24	12	10	7	5	3	2									
720	740	25	13	11	8	6	4	2									
740	760	26	14	12	9	7	5	3	1								
760	780	27	15	12	10	7	5	3	1								
780	800	28	16	13	11	8	6	4	2								
800	820	29	17	14	11	9	6	5	3	1							
820	840	30	18	15	12	10	7	5	3	1							
840	860	31	19	16	13	11	8	6	4	2							
860	880	32	20	17	14	11	9	6	4	3	1						
880	900	33	21	18	15	12	10	7	5	3	1						
900	920	34	22	19	16	13	10	8	6	4	2						
920	940	35	23	20	17	14	11	9	6	4	3						
940	960	36	24	21	18	15	12	10	7	5	3						
960	980	37	25	22	19	16	13	10	8	6	4						
980	1,000	38	26	23	20	17	14	11	9	6	4						
1,000	1,020	39	27	24	21	18	14	12	9	7	5						
1,020	1,040	40	28	25	22	19	15	13	10	8	6						
1,040	1,060	41	29	26	23	20	16	14	11	9	6						
1,060	1,080	42	30	27	24	21	17	14	12	9	7						
1,080	1,100	43	31	28	25	22	18	15	13	10	8						
1,100	1,120	44	32	29	26	23	19	16	13	11	8						
1,120	1,140	45	33	30	27	24	20	17	14	12	9						
1,140	1,160	46	34	31	28	25	21	18	15	13	10						
1,160	1,180	47	35	32	29	26	22	19	16	13	11						
1,180	1,200	48	36	33	30	27	23	20	17	14	12						
1,200	1,220	49	37	34	31	28	24	21	18	15	12						
1,220	1,240	50	38	35	32	29	25	22	19	16	13						
1,240	1,260	51	39	36	33	30	26	23	20	17	14						
1,260	1,280	52	40	37	34	31	27	24	21	18	15						
1,280	1,300	53	41	38	35	32	28	25	22	19	16						
1,300	1,320	54	42	39	36	33	29	26	23	20	17						
1,320	1,340	55	43	40	37	34	30	27	24	21	18						
1,340	1,360	56	44	41	38	35	31	28	25	22	19						
1,360	1,380	57	45	42	39	36	32	29	26	23	20						
1,380	1,400	58	46	43	40	37	33	30	27	24	21						
1,400	1,420	59	47	44	41	38	34	31	28	25	22						
1,420	1,440	60	48	45	42	39	35	32	29	26	23						
1,440	1,460	61	49	46	43	40	36	33	30	27	24						
1,460	1,480	62	50	47	44	41	37	34	31	28	25						
1,480	1,500	63	51	48	45	42	38	35	32	29	26						
1,500	1,520	64	52	49	46	43	39	36	33	30	27						
1,520	1,540	65	53	50	47	44	40	37	34	31	28						
1,540	1,560	66	54	51	48	45	41	38	35	32	29						
1,560	1,580	67	55	52	49	46	42	39	36	33	30						
1,580	1,600	68	56	53	50	47	43	40	37	34	31						
1,600	1,620	69	57	54	51	48	44	41	38	35	32						
1,620	1,640	70	58	55	52	49	45	42	39	36	33						
1,640	1,660	71	59	56	53	50	46	43	40	37	34						
1,660	1,680	72	60	57	54	51	47	44	41	38	35						
1,680	1,700	73	61	58	55	52	48	45	42	39	36						
1,700	1,720	74	62	59	56	53	49	46	43	40	37						
1,720	1,740	75	63	60	57	54	50	47	44	41	38						
1,740	1,760	76	64	61	58	55	51	48	45	42	39						
1,760	1,780	77	65	62	59	56	52	49	46	43	40						
1,780	1,800	78	66	63	60	57	53	50	47	44	41						
1,800	1,820	79	67	64	61	58	54	51	48	45	42						
1,820	1,840	80	68	65	62	59	55	52	49	46	43						
1,840	1,860	81	69	66	63	60	56	53	50	47	44						
1,860	1,880	82	70	67	64	61	57	54	51	48	45						
1,880	1,900	83	71	68	65	62	58	55	52	49	46						
1,900	1,920	84	72	69	66	63	59	56	53	50	47						

TABLE B - HEAD OF FAMILY

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	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 withholding is:																
160	180	1																
180	200	1																
200	220	2																
220	240	3																
240	260	3																
260	280	4																
280	300	4																
300	320	5																
320	340	6																
340	360	6																
360	380	7																
380	400	8																
400	420	9																
420	440	9																
440	460	10																
460	480	11																
480	500	12																
500	520	13																
520	540	13																
540	560	14																
560	580	15	1															
580	600	16	2															
600	620	17	2															
620	640	18	3	1														
640	660	19	3	2														
660	680	20	4	2														
680	700	21	5	3	1													
700	720	22	5	3	1													
720	740	23	6	4	2													
740	760	24	6	5	3	1												
760	780	25	7	5	3	1												
780	800	26	8	6	4	2												
800	820	27	9	6	4	3	1											
820	840	28	10	7	5	3	1											
840	860	29	10	8	6	4	2											
860	880	30	11	9	6	4	2	1										
880	900	31	12	10	7	5	3	1										
900	920	32	13	10	8	6	4	2										
920	940	33	14	11	9	6	4	2	1									
940	960	34	14	12	9	7	5	3	1									
960	980	35	15	13	10	8	5	4	2									
980	1,000	36	16	14	11	9	6	4	2									
1,000	1,020	37	17	14	12	9	7	5	3	1								
1,020	1,040	38	18	15	13	10	8	5	4	2								
1,040	1,060	39	19	16	13	11	8	6	4	2								
1,060	1,080	40	20	17	14	12	9	7	5	3	1							
1,080	1,100	41	21	18	15	13	10	8	5	3	2							
1,100	1,120	42	22	19	16	13	11	8	6	4	2							
1,120	1,140	43	23	20	17	14	12	9	7	5	3	1						
1,140	1,160	44	24	21	18	15	12	10	7	5	3	2						
1,160	1,180	45	25	22	19	16	13	11	8	6	4	2						
1,180	1,200	46	26	23	20	17	14	12	9	7	5	3						
1,200	1,220	47	27	24	21	18	15	12	10	7	5	3						
1,220	1,240	48	28	25	22	19	16	13	11	8	6	4						
1,240	1,260	49	29	26	23	20	17	14	11	9	6	5						
1,260	1,280	50	30	27	24	21	18	15	12	10	7	5						
1,280	1,300	51	31	28	25	22	19	16	13	11	8	6						
1,300	1,320	52	32	29	26	23	20	17	14	11	9	6						
1,320	1,340	53	33	30	27	24	21	18	15	12	10	7						
1,340	1,360	54	34	31	28	25	22	19	16	13	10	8						
1,360	1,380	55	35	32	29	26	23	20	17	14	11	9						
1,380	1,400	56	36	33	30	27	24	21	18	15	12	10						
1,400	1,420	57	37	34	31	28	25	22	19	16	13	10						
1,420	1,440	58	38	35	32	29	26	23	20	17	14	11						
1,440	1,460	59	39	36	33	30	27	24	21	18	14	12						
1,460	1,480	60	40	37	34	31	28	25	22	19	15	13						
1,480	1,500	61	41	38	35	32	29	26	23	20	16	14						
1,500	1,520	62	42	39	36	33	30	27	24	21	17	14						
1,520	1,540	63	43	40	37	34	31	28	25	22	18	15						
1,540	1,560	64	44	41	38	35	32	29	26	23	19	16						
1,560	1,580	65	45	42	39	36	33	30	27	24	20	17						
1,580	1,600	66	46	43	40	37	34	31	28	25	21	18						
1,600	1,620	67	47	44	41	38	35	32	29	26	22	19						
1,620	1,640	68	48	45	42	39	36	33	30	27	23	20						
1,640	1,660	69	49	46	43	40	37	34	31	28	24	21						
1,660	1,680	70	50	47	44	41	38	35	32	29	25	22						
1,680	1,700	71	51	48	45	42	39	36	33	30	26	23						
1,700	1,720	72	52	49	46	43	40	37	34	31	27	24						
1,720	1,740	73	53	50	47	44	41	38	35	32	28	25						
1,740	1,760	74	54	51	48	45	42	39	36	33	29	26						
1,760	1,780	75	55	52	49	46	43	40	37	34	30	27						
1,780	1,800	76	56	53	50	47	44	41	38	35	31	28						
1,800	1,820	77	57	54	51	48	45	42	39	36	32	29						
1,820	1,840	78	58	55	52	49	46	43	40	37	33	30						
1,840	1,860	79	59	56	53	50	47	44	41	38	34	31						
1,860	1,880	80	60	57	54	51	48	45	42	39	35	32						
1,880	1,900	81	61	58	55	52	49	46	43	40	36	33						
1,900	1,920	82	62	59	56	53	50	47	44	41	37	34						
1,920	1,940	83	63	60	57	54	51	48	45	42	38	35						
1,940	1,960	84	64	61	58	55	52	49	46	43	39	36						

TABLE C - MARRIED (SPOUSE NOT EMPLOYED)

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 withholding is:																
200	220	1																
220	240	1																
240	260	2																
260	280	2																
280	300	3																
300	320	4																
320	340	4																
340	360	5																
360	380	5																
380	400	6																
400	420	7																
420	440	7																
440	460	8																
460	480	9																
480	500	10																
500	520	11																
520	540	11																
540	560	12																
560	580	13																
580	600	14																
600	620	15																
620	640	16																
640	660	17																
660	680	18																
680	700	19																
700	720	20	1															
720	740	21	1															
740	760	22	2															
760	780	23	2															
780	800	24	3	1														
800	820	25	4	2														
820	840	26	4	2														
840	860	27	5	3	1													
860	880	28	5	3	2													
880	900	29	6	4	2													
900	920	30	7	5	3	1												
920	940	31	7	5	3	2												
940	960	32	8	6	4	2												
960	980	33	9	7	5	3	1											
980	1,000	34	10	7	5	3	1											
1,000	1,020	35	11	8	6	4	2											
1,020	1,040	36	11	9	6	5	3	1										
1,040	1,060	37	12	10	7	5	3	1										
1,060	1,080	38	13	11	8	6	4	2										
1,080	1,100	39	14	11	9	6	4	3	1									
1,100	1,120	40	15	12	10	7	5	3	1									
1,120	1,140	41	16	13	10	8	6	4	2									
1,140	1,160	42	17	14	11	9	6	4	3	1								
1,160	1,180	43	18	15	12	10	7	5	3	1								
1,180	1,200	44	19	16	13	10	8	6	4	2								
1,200	1,220	45	20	17	14	11	9	6	4	2	1							
1,220	1,240	46	21	18	14	12	9	7	5	3	1							
1,240	1,260	47	22	19	15	13	10	8	6	4	2							
1,260	1,280	48	23	20	16	14	11	9	6	4	2							
1,280	1,300	49	24	21	17	14	12	9	7	5	3	1						
1,300	1,320	50	25	22	18	15	13	10	8	5	4	2						
1,320	1,340	51	26	23	19	16	13	11	8	6	4	2						
1,340	1,360	52	27	24	20	17	14	12	9	7	5	3						
1,360	1,380	53	28	25	21	18	15	13	10	8	5	3						
1,380	1,400	54	29	26	22	19	16	13	11	8	6	4						
1,400	1,420	55	30	27	23	20	17	14	12	9	7	5						
1,420	1,440	56	31	28	24	21	18	15	12	10	7	5						
1,440	1,460	57	32	29	25	22	19	16	13	11	8	6						
1,460	1,480	58	33	30	26	23	20	17	14	12	9	7						
1,480	1,500	59	34	31	27	24	21	18	15	12	10	7						
1,500	1,520	60	35	32	28	25	22	19	16	13	11	8						
1,520	1,540	61	36	33	29	26	23	20	17	14	11	9						
1,540	1,560	62	37	34	30	27	24	21	18	15	12	10						
1,560	1,580	63	38	35	31	28	25	22	19	16	13	11						
1,580	1,600	64	39	36	32	29	26	23	20	17	14	11						
1,600	1,620	65	40	37	33	30	27	24	21	18	15	12						
1,620	1,640	66	41	38	34	31	28	25	22	19	16	13						
1,640	1,660	67	42	39	35	32	29	26	23	20	17	14						
1,660	1,680	68	43	40	36	33	30	27	24	21	18	15						
1,680	1,700	69	44	41	37	34	31	28	25	22	19	16						
1,700	1,720	70	45	42	38	35	32	29	26	23	20	17						
1,720	1,740	71	46	43	39	36	33	30	27	24	21	18						
1,740	1,760	72	47	44	40	37	34	31	28	25	22	19						
1,760	1,780	73	48	45	41	38	35	32	29	26	23	20						
1,780	1,800	74	49	46	42	39	36	33	30	27	24	21						
1,800	1,820	75	50	47	43	40	37	34	31	28	25	22						
1,820	1,840	76	51	48	44	41	38	35	32	29	26	23						
1,840	1,860	77	52	49	45	42	39	36	33	30	27	24						
1,860	1,880	78	53	50	46	43	40	37	34	31	28	25						
1,880	1,900	79	54	51	47	44	41	38	35	32	29	26						
1,900	1,920	80	55	52	48	45	42	39	36	33	30	27						
1,920	1,940	81	56	53	49	46	43	40	37	34	31	28						
1,940	1,960	82	57	54	50	47	44	41	38	35	32	29						
1,960	1,980	83	58	55	51	48	45	42	39	36	33	30						
1,980	2,000	84	59	56	52	49	46	43	40	37	34	31						

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
120	140	1																
140	160	2	1															
160	180	2	2	1														
180	200	3	2	2	1													
200	220	3	3	2	2	1												
220	240	4	3	3	2	2	1											
240	260	5	4	3	3	2	2	1										
260	280	5	5	4	3	3	2	1	1									
280	300	6	5	5	4	3	3	2	1	1								
300	320	6	6	5	5	4	3	3	2	1	1							
320	340	7	6	6	5	5	4	3	3	2	1	1						
340	360	8	7	6	6	5	5	4	3	3	2	1	1					
360	380	9	8	7	6	6	5	4	4	3	3	2	1	1				
380	400	10	9	8	7	6	6	5	4	4	3	3	2	1	1			
400	420	10	10	9	8	7	6	6	5	4	4	3	3	2	1	1		
420	440	11	10	10	9	8	7	6	6	5	4	4	3	3	2	1	1	
440	460	12	11	10	10	9	8	7	6	6	5	4	4	3	3	2	1	1
460	480	13	12	11	10	10	9	8	7	6	6	5	4	4	3	2	2	1
480	500	14	13	12	11	10	10	9	8	7	6	6	5	4	4	3	2	2
500	520	14	14	13	12	11	10	9	9	8	7	6	6	5	4	4	3	2
520	540	15	14	14	13	12	11	10	9	9	8	7	6	6	5	4	4	3
540	560	16	15	14	14	13	12	11	10	9	9	8	7	6	6	5	4	4
560	580	17	16	15	14	14	13	12	11	10	9	9	8	7	6	5	5	4
580	600	18	17	16	15	14	14	13	12	11	10	9	9	8	7	6	5	5
600	620	19	18	17	16	15	14	13	13	12	11	10	9	8	8	7	6	5
620	640	20	19	18	17	16	15	14	13	13	12	11	10	9	8	8	7	6
640	660	21	20	19	18	17	16	15	14	13	13	12	11	10	9	8	8	7
660	680	22	21	20	19	18	17	16	15	14	13	13	12	11	10	9	8	8
680	700	23	22	21	20	19	18	17	16	15	14	13	13	12	11	10	9	8
700	720	24	23	22	21	20	19	18	17	16	15	14	13	12	12	11	10	9
720	740	25	24	23	22	21	20	19	18	17	16	15	14	13	12	12	11	10
740	760	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	12	11
760	780	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	12
780	800	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
800	820	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13
820	840	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14
840	860	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15
860	880	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16
880	900	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17
900	920	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18
920	940	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19
940	960	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20
960	980	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21
980	1,000	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22
1,000	1,020	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24	23
1,020	1,040	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25	24
1,040	1,060	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26	25
1,060	1,080	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27	26
1,080	1,100	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28	27
1,100	1,120	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29	28
1,120	1,140	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30	29
1,140	1,160	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30
1,160	1,180	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31
1,180	1,200	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33	32
1,200	1,220	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34	33
1,220	1,240	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35	34
1,240	1,260	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36	35
1,260	1,280	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37	36
1,280	1,300	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38	37
1,300	1,320	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39	38
1,320	1,340	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40	39
1,340	1,360	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41	40
1,360	1,380	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42	41
1,380	1,400	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43	42
1,400	1,420	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44	43
1,420	1,440	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45	44
1,440	1,460	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46	45
1,460	1,480	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47	46
1,480	1,500	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48	47
1,500	1,520	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49	48
1,520	1,540	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50	49
1,540	1,560	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51	50
1,560	1,580	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52	51
1,580	1,600	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53	52
1,600	1,620	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54	53
1,620	1,640	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55	54
1,640	1,660	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56	55
1,660	1,680	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57	56
1,680	1,700	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58	57
1,700	1,720	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59	58
1,720	1,740	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60	59
1,740	1,760	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61	60
1,760	1,780	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61
1,780	1,800	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62
1,800	1,820	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64	63
1,820	1,840	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65	64
1,840	1,860	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66	65
1,860	1,880	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67	66
1,880	1,900	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68	67
1,900	1,920	84	83	82	81	80	79	78	77	76	75	74	73	72	71	70	69	68

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
460	480	1																
480	500	1	1															
500	520	2	1	1														
520	540	2	2	1	1													
540	560	3	2	2	1	1												
560	580	4	3	2	2	1												
580	600	4	4	3	2	2	1											
600	620	5	4	4	3	2	2	1										
620	640	5	5	4	4	3	2	2	1									
640	660	6	5	5	4	4	3	2	2	1								
660	680	7	6	5	5	4	3	3	2	2	1							
680	700	8	7	6	5	5	4	3	3	2	2	1						
700	720	8	7	7	6	5	5	4	3	3	2	2	1					
720	740	9	8	7	7	6	5	5	4	3	3	2	2	1				
740	760	10	9	8	7	7	6	5	5	4	3	3	2	2	1			
760	780	11	10	9	8	7	7	6	5	5	4	3	3	2	1	1		
780	800	12	11	10	9	8	7	7	6	5	5	4	3	3	2	1	1	
800	820	12	11	11	10	9	8	7	6	6	5	5	4	3	3	2	1	1
820	840	13	12	11	11	10	9	8	7	6	6	5	5	4	3	3	2	1
840	860	14	13	12	11	11	10	9	8	7	6	6	5	5	4	3	3	2
860	880	15	14	13	12	11	11	10	9	8	7	6	6	5	4	4	3	3
880	900	16	15	14	13	12	11	11	10	9	8	7	6	6	5	4	4	3
900	920	17	16	15	14	13	12	11	10	10	9	8	7	6	6	5	4	4
920	940	18	17	16	15	14	13	12	11	10	10	9	8	7	6	6	5	4
940	960	19	18	17	16	15	14	13	12	11	10	10	9	8	7	6	6	5
960	980	20	19	18	17	16	15	14	13	12	11	10	10	9	8	7	6	6
980	1,000	21	20	19	18	17	16	15	14	13	12	11	10	10	9	8	7	6
1,000	1,020	22	21	20	19	18	17	16	14	14	13	12	11	10	9	9	8	7
1,020	1,040	23	22	21	20	19	18	17	15	14	14	13	12	11	10	9	9	8
1,040	1,060	24	23	22	21	20	19	18	16	15	14	14	13	12	11	10	9	9
1,060	1,080	25	24	23	22	21	20	19	17	16	15	14	14	13	12	11	10	9
1,080	1,100	26	25	24	23	22	21	20	18	17	16	15	14	14	13	12	11	10
1,100	1,120	27	26	25	24	23	22	21	19	18	17	16	15	14	13	13	12	11
1,120	1,140	28	27	26	25	24	23	22	20	19	18	17	16	15	14	13	13	12
1,140	1,160	29	28	27	26	25	24	23	21	20	19	18	17	16	15	14	13	13
1,160	1,180	30	29	28	27	26	25	24	22	21	20	19	18	17	16	15	14	13
1,180	1,200	31	30	29	28	27	26	25	23	22	21	20	19	18	17	16	15	14
1,200	1,220	32	31	30	29	28	27	26	24	23	22	21	20	19	18	17	16	15
1,220	1,240	33	32	31	30	29	28	27	25	24	23	22	21	20	19	18	17	16
1,240	1,260	34	33	32	31	30	29	28	26	25	24	23	22	21	20	19	18	17
1,260	1,280	35	34	33	32	31	30	29	27	26	25	24	23	22	21	20	19	18
1,280	1,300	36	35	34	33	32	31	30	28	27	26	25	24	23	22	21	20	19
1,300	1,320	37	36	35	34	33	32	31	29	28	27	26	25	24	23	22	21	20
1,320	1,340	38	37	36	35	34	33	32	30	29	28	27	26	25	24	23	22	21
1,340	1,360	39	38	37	36	35	34	33	31	30	29	28	27	26	25	24	23	22
1,360	1,380	40	39	38	37	36	35	34	32	31	30	29	28	27	26	25	24	23
1,380	1,400	41	40	39	38	37	36	35	33	32	31	30	29	28	27	26	25	24
1,400	1,420	42	41	40	39	38	37	36	34	33	32	31	30	29	28	27	26	25
1,420	1,440	43	42	41	40	39	38	37	35	34	33	32	31	30	29	28	27	26
1,440	1,460	44	43	42	41	40	39	38	36	35	34	33	32	31	30	29	28	27
1,460	1,480	45	44	43	42	41	40	39	37	36	35	34	33	32	31	30	29	28
1,480	1,500	46	45	44	43	42	41	40	38	37	36	35	34	33	32	31	30	29
1,500	1,520	47	46	45	44	43	42	41	39	38	37	36	35	34	33	32	31	30
1,520	1,540	48	47	46	45	44	43	42	40	39	38	37	36	35	34	33	32	31
1,540	1,560	49	48	47	46	45	44	43	41	40	39	38	37	36	35	34	33	32
1,560	1,580	50	49	48	47	46	45	44	42	41	40	39	38	37	36	35	34	33
1,580	1,600	51	50	49	48	47	46	45	43	42	41	40	39	38	37	36	35	34
1,600	1,620	52	51	50	49	48	47	46	44	43	42	41	40	39	38	37	36	35
1,620	1,640	53	52	51	50	49	48	47	45	44	43	42	41	40	39	38	37	36
1,640	1,660	54	53	52	51	50	49	48	46	45	44	43	42	41	40	39	38	37
1,660	1,680	55	54	53	52	51	50	49	47	46	45	44	43	42	41	40	39	38
1,680	1,700	56	55	54	53	52	51	50	48	47	46	45	44	43	42	41	40	39
1,700	1,720	57	56	55	54	53	52	51	49	48	47	46	45	44	43	42	41	40
1,720	1,740	58	57	56	55	54	53	52	50	49	48	47	46	45	44	43	42	41
1,740	1,760	59	58	57	56	55	54	53	51	50	49	48	47	46	45	44	43	42
1,760	1,780	60	59	58	57	56	55	54	52	51	50	49	48	47	46	45	44	43
1,780	1,800	61	60	59	58	57	56	55	53	52	51	50	49	48	47	46	45	44
1,800	1,820	62	61	60	59	58	57	56	54	53	52	51	50	49	48	47	46	45
1,820	1,840	63	62	61	60	59	58	57	55	54	53	52	51	50	49	48	47	46
1,840	1,860	64	63	62	61	60	59	58	56	55	54	53	52	51	50	49	48	47
1,860	1,880	65	64	63	62	61	60	59	57	56	55	54	53	52	51	50	49	48
1,880	1,900	66	65	64	63	62	61	60	58	57	56	55	54	53	52	51	50	49
1,900	1,920	67	66	65	64	63	62	61	59	58	57	56	55	54	53	52	51	50
1,920	1,940	68	67	66	65	64	63	62	60	59	58	57	56	55	54	53	52	51
1,940	1,960	69	68	67	66	65	64	63	61	60	59	58	57	56	55	54	53	52
1,960	1,980	70	69	68	67	66	65	64	62	61	60	59	58	57	56	55	54	53
1,980	2,000	71	70	69	68	67	66	65	63	62	61	60	59	58	57	56	55	54
2,000	2,020	72	71	70	69	68	67	66	64	63	62	61	60	59	58	57	56	55
2,020	2,040	73	72	71	70	69	68	67	65	64	63	62	61	60	59	58	57	56
2,040	2,060	74	73	72	71	70	69	68	66	65	64	63	62	61	60	59	58	57
2,060	2,080	75	74	73	72	71	70	69	67	66	65	64	63	62	61	60	59	58
2,080	2,100	76	75	74	73	72	71	70	68	67	66	65	64	63	62	61	60	59
2,100	2,120	77	76	75	74	73	72	71	69	68	67	66	65	64	63	62	61	60
2,120	2,140	78	77	76	75	74	73	72	70	69	68	67	66	65	64	63	62	61
2,140	2,160	79	78	77	76	75	74	73	71	70	69	68	67	66	65	64	63	62
2,160	2,180	80	79	78	77	76	75	74	72	71	70	69	68	67	66	65	64	63
2,180	2,200	81	80	79	78	77	76	75	73	72	71	70	69	68	67	66	65	64
2,200	2,220	82	81	80	79	78	77	76	74	73	72	71	70	69	68	67	66	65
2,220	2,240	83	82	81	80	79	78	77	75	74	73	72	71	70	69	68	67	66
2,240	2,260	84	83	82	81	80	79	78	76	75	74	73	72	71	70	69	68	67

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED) (CONTINUED)

SEMI-MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
820	840	1																
840	860	1	1															
860	880	2	1	1														
880	900	3	2	1	1													
900	920	3	3	2	1	1												
920	940	4	3	3	2	1	1											
940	960	4	4	3	3	2	1	1										
960	980	5	4	4	3	2	2	1	1									
980	1,000	6	5	4	4	3	2	2	1	1								
1,000	1,020	6	6	5	4	4	3	2	2	1	1							
1,020	1,040	7	6	6	5	4	4	3	2	2	1	1						
1,040	1,060	8	7	6	6	5	4	4	3	2	2	1	1					
1,060	1,080	9	8	7	6	5	5	4	4	3	2	2	1					
1,080	1,100	9	9	8	7	6	5	5	4	4	3	2	2	1				
1,100	1,120	10	9	8	8	7	6	5	5	4	4	3	2	2	1			
1,120	1,140	11	10	9	8	8	7	6	5	5	4	4	3	2	2	1		
1,140	1,160	12	11	10	9	8	8	7	6	5	5	4	4	3	2	2	1	
1,160	1,180	13	12	11	10	9	8	8	7	6	5	5	4	3	3	2	2	1
1,180	1,200	13	13	12	11	10	9	8	8	7	6	5	5	4	3	3	2	2
1,200	1,220	14	13	12	12	11	10	9	8	7	7	6	5	5	4	3	3	2
1,220	1,240	15	14	13	12	12	11	10	9	8	7	7	6	5	5	4	3	3
1,240	1,260	16	15	14	13	12	12	11	10	9	8	7	7	6	5	5	4	3
1,260	1,280	17	16	15	14	13	12	12	11	10	9	8	7	7	6	5	5	4
1,280	1,300	18	17	16	15	14	13	12	12	11	10	9	8	7	7	6	5	5
1,300	1,320	19	18	17	16	15	14	13	12	11	11	10	9	8	7	6	6	5
1,320	1,340	20	19	18	17	16	15	14	13	12	11	11	10	9	8	7	6	6
1,340	1,360	21	20	19	18	17	16	15	14	13	12	11	11	10	9	8	7	6
1,360	1,380	22	21	20	19	18	17	16	15	14	13	12	11	11	10	9	8	7
1,380	1,400	23	22	21	20	19	18	17	16	15	14	13	12	11	11	10	9	8
1,400	1,420	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	10	9
1,420	1,440	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	10
1,440	1,460	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10
1,460	1,480	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11
1,480	1,500	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12
1,500	1,520	29	28	27	26	25	24	23	22	21	20	19	18	17	16	14	14	13
1,520	1,540	30	29	28	27	26	25	24	23	22	21	20	19	18	17	15	14	14
1,540	1,560	31	30	29	28	27	26	25	24	23	22	21	20	19	18	16	15	14
1,560	1,580	32	31	30	29	28	27	26	25	24	23	22	21	20	19	17	16	15
1,580	1,600	33	32	31	30	29	28	27	26	25	24	23	22	21	20	18	17	16
1,600	1,620	34	33	32	31	30	29	28	27	26	25	24	23	22	21	19	18	17
1,620	1,640	35	34	33	32	31	30	29	28	27	26	25	24	23	22	20	19	18
1,640	1,660	36	35	34	33	32	31	30	29	28	27	26	25	24	23	21	20	19
1,660	1,680	37	36	35	34	33	32	31	30	29	28	27	26	25	24	22	21	20
1,680	1,700	38	37	36	35	34	33	32	31	30	29	28	27	26	25	23	22	21
1,700	1,720	39	38	37	36	35	34	33	32	31	30	29	28	27	26	24	23	22
1,720	1,740	40	39	38	37	36	35	34	33	32	31	30	29	28	27	25	24	23
1,740	1,760	41	40	39	38	37	36	35	34	33	32	31	30	29	28	26	25	24
1,760	1,780	42	41	40	39	38	37	36	35	34	33	32	31	30	29	27	26	25
1,780	1,800	43	42	41	40	39	38	37	36	35	34	33	32	31	30	28	27	26
1,800	1,820	44	43	42	41	40	39	38	37	36	35	34	33	32	31	29	28	27
1,820	1,840	45	44	43	42	41	40	39	38	37	36	35	34	33	32	30	29	28
1,840	1,860	46	45	44	43	42	41	40	39	38	37	36	35	34	33	31	30	29
1,860	1,880	47	46	45	44	43	42	41	40	39	38	37	36	35	34	32	31	30
1,880	1,900	48	47	46	45	44	43	42	41	40	39	38	37	36	35	33	32	31
1,900	1,920	49	48	47	46	45	44	43	42	41	40	39	38	37	36	34	33	32
1,920	1,940	50	49	48	47	46	45	44	43	42	41	40	39	38	37	35	34	33
1,940	1,960	51	50	49	48	47	46	45	44	43	42	41	40	39	38	36	35	34
1,960	1,980	52	51	50	49	48	47	46	45	44	43	42	41	40	39	37	36	35
1,980	2,000	53	52	51	50	49	48	47	46	45	44	43	42	41	40	38	37	36
2,000	2,020	54	53	52	51	50	49	48	47	46	45	44	43	42	41	39	38	37
2,020	2,040	55	54	53	52	51	50	49	48	47	46	45	44	43	42	40	39	38
2,040	2,060	56	55	54	53	52	51	50	49	48	47	46	45	44	43	41	40	39
2,060	2,080	57	56	55	54	53	52	51	50	49	48	47	46	45	44	42	41	40
2,080	2,100	58	57	56	55	54	53	52	51	50	49	48	47	46	45	43	42	41
2,100	2,120	59	58	57	56	55	54	53	52	51	50	49	48	47	46	44	43	42
2,120	2,140	60	59	58	57	56	55	54	53	52	51	50	49	48	47	45	44	43
2,140	2,160	61	60	59	58	57	56	55	54	53	52	51	50	49	48	46	45	44
2,160	2,180	62	61	60	59	58	57	56	55	54	53	52	51	50	49	47	46	45
2,180	2,200	63	62	61	60	59	58	57	56	55	54	53	52	51	50	48	47	46
2,200	2,220	64	63	62	61	60	59	58	57	56	55	54	53	52	51	49	48	47
2,220	2,240	65	64	63	62	61	60	59	58	57	56	55	54	53	52	50	49	48
2,240	2,260	66	65	64	63	62	61	60	59	58	57	56	55	54	53	51	50	49
2,260	2,280	67	66	65	64	63	62	61	60	59	58	57	56	55	54	52	51	50
2,280	2,300	68	67	66	65	64	63	62	61	60	59	58	57	56	55	53	52	51
2,300	2,320	69	68	67	66	65	64	63	62	61	60	59	58	57	56	54	53	52
2,320	2,340	70	69	68	67	66	65	64	63	62	61	60	59	58	57	55	54	53
2,340	2,360	71	70	69	68	67	66	65	64	63	62	61	60	59	58	56	55	54
2,360	2,380	72	71	70	69	68	67	66	65	64	63	62	61	60	59	57	56	55
2,380	2,400	73	72	71	70	69	68	67	66	65	64	63	62	61	60	58	57	56
2,400	2,420	74	73	72	71	70	69	68	67	66	65	64	63	62	61	59	58	57
2,420	2,440	75	74	73	72	71	70	69	68	67	66	65	64	63	62	60	59	58
2,440	2,460	76	75	74	73	72	71	70	69	68	67	66	65	64	63	61	60	59
2,460	2,480	77	76	75	74	73	72	71	70	69	68	67	66	65	64	62	61	60
2,480	2,500	78	77	76	75	74	73	72	71	70	69	68	67	66	65	63	62	61
2,500	2,520	79	78	77	76	75	74	73	72	71	70	69	68	67	66	64	63	62
2,520	2,540	80	79	78	77	76	75	74	73	72	71	70	69	68	67	65	64	63
2,540	2,560	81	80	79	78	77	76	75	74	73	72	71	70	69	68	66	65	64
2,560	2,580	82	81	80	79	78	77	76	75	74	73	72	71	70	69	67	66	65
2,580	2,600	83	82	81	80	79	78	77	76	75	74	73	72	71	70	68	67	66
2,600	2,620	84	83	82	81	80	79	78	77	76	75	74	73	72	71	69	68	67

TABLE A - SINGLE

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
200	240	1																
240	280	2																
280	320	3																
320	360	4																
360	400	6																
400	440	7																
440	480	8																
480	520	9																
520	560	10																
560	600	12																
600	640	13																
640	680	15																
680	720	16																
720	760	18	1															
760	800	19	3															
800	840	21	4															
840	880	23	5	1														
880	920	24	6	3														
920	960	26	7	4														
960	1,000	27	9	5	1													
1,000	1,040	29	10	6	2													
1,040	1,080	31	11	7	4													
1,080	1,120	33	12	9	5	1												
1,120	1,160	35	14	10	6	2												
1,160	1,200	37	15	11	7	3												
1,200	1,240	39	17	12	8	5	1											
1,240	1,280	41	19	14	10	6	2											
1,280	1,320	43	20	15	11	7	3											
1,320	1,360	45	22	17	12	8	4	1										
1,360	1,400	47	23	18	13	9	6	2										
1,400	1,440	49	25	20	15	11	7	3										
1,440	1,480	51	27	22	17	12	8	4	1									
1,480	1,520	53	28	23	18	13	9	6	2									
1,520	1,560	55	30	25	20	15	10	7	3									
1,560	1,600	57	32	26	21	16	12	8	4									
1,600	1,640	59	34	28	23	18	13	9	5	2								
1,640	1,680	61	36	30	25	20	15	10	7	3								
1,680	1,720	63	38	32	26	21	16	12	8	4								
1,720	1,760	65	40	34	28	23	18	13	9	5	1							
1,760	1,800	67	42	36	29	24	19	14	10	6	3							
1,800	1,840	69	44	38	31	26	21	16	11	8	4							
1,840	1,880	71	46	40	33	28	23	18	13	9	5							
1,880	1,920	73	48	42	35	29	24	19	14	10	6							
1,920	1,960	75	50	44	37	31	26	21	16	11	7							
1,960	2,000	77	52	46	39	33	27	22	17	12	9							
2,000	2,040	79	54	48	41	35	29	24	19	14	10							
2,040	2,080	81	56	50	43	37	31	26	21	16	11							
2,080	2,120	83	58	52	45	39	33	27	22	17	12							
2,120	2,160	85	60	54	47	41	35	29	24	19	14							
2,160	2,200	87	62	56	49	43	37	31	25	20	15							
2,200	2,240	89	64	58	51	45	39	33	27	22	17							
2,240	2,280	91	66	60	53	47	41	35	29	24	19							
2,280	2,320	93	68	62	55	49	43	37	30	25	20							
2,320	2,360	95	70	64	57	51	45	39	32	27	22							
2,360	2,400	97	72	66	59	53	47	41	34	28	23							
2,400	2,440	99	74	68	61	55	49	43	36	30	25							
2,440	2,480	101	76	70	63	57	51	45	38	32	27							
2,480	2,520	103	78	72	65	59	53	47	40	34	28							
2,520	2,560	105	80	74	67	61	55	49	42	36	30							
2,560	2,600	107	82	76	69	63	57	51	44	38	32							
2,600	2,640	109	84	78	71	65	59	53	46	40	34							
2,640	2,680	111	86	80	73	67	61	55	48	42	36							
2,680	2,720	113	88	82	75	69	63	57	50	44	38							
2,720	2,760	115	90	84	77	71	65	59	52	46	40							
2,760	2,800	117	92	86	79	73	67	61	54	48	42							
2,800	2,840	119	94	88	81	75	69	63	56	50	44							
2,840	2,880	121	96	90	83	77	71	65	58	52	46							
2,880	2,920	123	98	92	85	79	73	67	60	54	48							
2,920	2,960	125	100	94	87	81	75	69	62	56	50							
2,960	3,000	127	102	96	89	83	77	71	64	58	52							
3,000	3,040	129	104	98	91	85	79	73	66	60	54							
3,040	3,080	131	106	100	93	87	81	75	68	62	56							
3,080	3,120	133	108	102	95	89	83	77	70	64	58							
3,120	3,160	135	110	104	97	91	85	79	72	66	60							
3,160	3,200	137	112	106	99	93	87	81	74	68	62							
3,200	3,240	139	114	108	101	95	89	83	76	70	64							
3,240	3,280	141	116	110	103	97	91	85	78	72	66							
3,280	3,320	143	118	112	105	99	93	87	80	74	68							
3,320	3,360	145	120	114	107	101	95	89	82	76	70							
3,360	3,400	147	122	116	109	103	97	91	84	78	72							
3,400	3,440	149	124	118	111	105	99	93	86	80	74							
3,440	3,480	151	126	120	113	107	101	95	88	82	76							
3,480	3,520	153	128	122	115	109	103	97	90	84	78							
3,520	3,560	155	130	124	117	111	105	99	92	86	80							
3,560	3,600	157	132	126	119	113	107	101	94	88	82							
3,600	3,640	159	134	128	121	115	109	103	96	90	84							
3,640	3,680	161	136	130	123	117	111	105	98	92	86							
3,680	3,720	163	138	132	125	119	113	107	100	94	88							
3,720	3,760	165	140	134	127	121	115	109	102	96	90							
3,760	3,800	167	142	136	129	123	117	111	104	98	92							

TABLE B - HEAD OF FAMILY

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 withholding is:																
280	320	1																
320	360	2																
360	400	3																
400	440	4																
440	480	5																
480	520	7																
520	560	8																
560	600	9																
600	640	10																
640	680	11																
680	720	13																
720	760	14																
760	800	16																
800	840	17																
840	880	19																
880	920	21																
920	960	22																
960	1,000	24																
1,000	1,040	25																
1,040	1,080	27																
1,080	1,120	29	1															
1,120	1,160	30	2															
1,160	1,200	32	3															
1,200	1,240	34	4	1														
1,240	1,280	36	6	2														
1,280	1,320	38	7	3														
1,320	1,360	40	8	4														
1,360	1,400	42	9	5	2													
1,400	1,440	44	10	7	3													
1,440	1,480	46	12	8	4													
1,480	1,520	48	13	9	5	2												
1,520	1,560	50	14	10	6	3												
1,560	1,600	52	16	11	8	4												
1,600	1,640	54	18	13	9	5	1											
1,640	1,680	56	19	14	10	6	3											
1,680	1,720	58	21	16	11	8	4											
1,720	1,760	60	22	17	12	9	5	1										
1,760	1,800	62	24	19	14	10	6	2										
1,800	1,840	64	26	21	16	11	7	4										
1,840	1,880	66	27	22	17	12	9	5	1									
1,880	1,920	68	29	24	19	14	10	6	2									
1,920	1,960	70	31	25	20	15	11	7	3									
1,960	2,000	72	33	27	22	17	12	8	5	1								
2,000	2,040	74	35	29	24	19	14	10	6	2								
2,040	2,080	76	37	31	25	20	15	11	7	3								
2,080	2,120	78	39	33	27	22	17	12	8	5	1							
2,120	2,160	80	41	35	28	23	18	13	9	6	2							
2,160	2,200	82	43	37	30	25	20	15	11	7	3							
2,200	2,240	84	45	39	32	27	22	17	12	8	4	1						
2,240	2,280	86	47	41	34	28	23	18	13	9	6	2						
2,280	2,320	88	49	43	36	30	25	20	15	11	7	3						
2,320	2,360	90	51	45	38	32	26	21	16	12	8	4						
2,360	2,400	92	53	47	40	34	28	23	18	13	9	5						
2,400	2,440	94	55	49	42	36	30	25	20	15	10	7						
2,440	2,480	96	57	51	44	38	32	26	21	16	12	8						
2,480	2,520	98	59	53	46	40	34	28	23	18	13	9						
2,520	2,560	100	61	55	48	42	36	30	24	19	14	10						
2,560	2,600	102	63	57	50	44	38	32	26	21	16	11						
2,600	2,640	104	65	59	52	46	40	34	28	23	18	13						
2,640	2,680	106	67	61	54	48	42	36	29	24	19	14						
2,680	2,720	108	69	63	56	50	44	38	31	26	21	16						
2,720	2,760	110	71	65	58	52	46	40	33	27	22	17						
2,760	2,800	112	73	67	60	54	48	42	35	29	24	19						
2,800	2,840	114	75	69	62	56	50	44	37	31	26	21						
2,840	2,880	116	77	71	64	58	52	46	39	33	27	22						
2,880	2,920	118	79	73	66	60	54	48	41	35	29	24						
2,920	2,960	120	81	75	68	62	56	50	43	37	31	25						
2,960	3,000	122	83	77	70	64	58	52	45	39	33	27						
3,000	3,040	124	85	79	72	66	60	54	47	41	35	29						
3,040	3,080	126	87	81	74	68	62	56	49	43	37	31						
3,080	3,120	128	89	83	76	70	64	58	51	45	39	33						
3,120	3,160	130	91	85	78	72	66	60	53	47	41	35						
3,160	3,200	132	93	87	80	74	68	62	55	49	43	37						
3,200	3,240	134	95	89	82	76	70	64	57	51	45	39						
3,240	3,280	136	97	91	84	78	72	66	59	53	47	41						
3,280	3,320	138	99	93	86	80	74	68	61	55	49	43						
3,320	3,360	140	101	95	88	82	76	70	63	57	51	45						
3,360	3,400	142	103	97	90	84	78	72	65	59	53	47						
3,400	3,440	144	105	99	92	86	80	74	67	61	55	49						
3,440	3,480	146	107	101	94	88	82	76	69	63	57	51						
3,480	3,520	148	109	103	96	90	84	78	71	65	59	53						
3,520	3,560	150	111	105	98	92	86	80	73	67	61	55						
3,560	3,600	152	113	107	100	94	88	82	75	69	63	57						
3,600	3,640	154	115	109	102	96	90	84	77	71	65	59						
3,640	3,680	156	117	111	104	98	92	86	79	73	67	61						
3,680	3,720	158	119	113	106	100	94	88	81	75	69	63						
3,720	3,760	160	121	115	108	102	96	90	83	77	71	65						
3,760	3,800	162	123	117	110	104	98	92	85	79	73	67						
3,800	3,840	164	125	119	112	106	100	94	87	81	75	69						
3,840	3,880	166	127	121	114	108	102	96	89	83	77	71						

TABLE C - MARRIED (SPOUSE NOT EMPLOYED)

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 withholding is:																
400	440	1																
440	480	2																
480	520	4																
520	560	5																
560	600	6																
600	640	7																
640	680	8																
680	720	10																
720	760	11																
760	800	12																
800	840	13																
840	880	15																
880	920	17																
920	960	18																
960	1,000	20																
1,000	1,040	21																
1,040	1,080	23																
1,080	1,120	25																
1,120	1,160	26																
1,160	1,200	28																
1,200	1,240	29																
1,240	1,280	31																
1,280	1,320	33																
1,320	1,360	35																
1,360	1,400	37																
1,400	1,440	39	1															
1,440	1,480	41	2															
1,480	1,520	43	4															
1,520	1,560	45	5	1														
1,560	1,600	47	6	2														
1,600	1,640	49	7	3														
1,640	1,680	51	8	5	1													
1,680	1,720	53	10	6	2													
1,720	1,760	55	11	7	3													
1,760	1,800	57	12	8	4	1												
1,800	1,840	59	13	9	6	2												
1,840	1,880	61	15	11	7	3												
1,880	1,920	63	17	12	8	4	1											
1,920	1,960	65	18	13	9	5	2											
1,960	2,000	67	20	15	10	7	3											
2,000	2,040	69	21	16	12	8	4											
2,040	2,080	71	23	18	13	9	5	2										
2,080	2,120	73	25	20	15	10	7	3										
2,120	2,160	75	26	21	16	11	8	4										
2,160	2,200	77	28	23	18	13	9	5	1									
2,200	2,240	79	29	24	19	14	10	6	3									
2,240	2,280	81	31	26	21	16	11	8	4									
2,280	2,320	83	33	28	23	18	13	9	5	1								
2,320	2,360	85	35	29	24	19	14	10	6	2								
2,360	2,400	87	37	31	26	21	16	11	7	4								
2,400	2,440	89	39	33	27	22	17	12	9	5	1							
2,440	2,480	91	41	35	29	24	19	14	10	6	2							
2,480	2,520	93	43	37	31	26	21	16	11	7	4							
2,520	2,560	95	45	39	33	27	22	17	12	8	5	1						
2,560	2,600	97	47	41	35	29	24	19	14	10	6	2						
2,600	2,640	99	49	43	37	31	25	20	15	11	7	3						
2,640	2,680	101	51	45	39	33	27	22	17	12	8	5						
2,680	2,720	103	53	47	41	35	29	24	19	14	10	6						
2,720	2,760	105	55	49	43	37	30	25	20	15	11	7						
2,760	2,800	107	57	51	45	39	32	27	22	17	12	8						
2,800	2,840	109	59	53	47	41	34	28	23	18	13	9						
2,840	2,880	111	61	55	49	43	36	30	25	20	15	11						
2,880	2,920	113	63	57	51	45	38	32	27	22	17	12						
2,920	2,960	115	65	59	53	47	40	34	28	23	18	13						
2,960	3,000	117	67	61	55	49	42	36	30	25	20	15						
3,000	3,040	119	69	63	57	51	44	38	32	26	21	16						
3,040	3,080	121	71	65	59	53	46	40	34	28	23	18						
3,080	3,120	123	73	67	61	55	48	42	36	30	25	20						
3,120	3,160	125	75	69	63	57	50	44	38	32	26	21						
3,160	3,200	127	77	71	65	59	52	46	40	34	28	23						
3,200	3,240	129	79	73	67	61	54	48	42	36	29	24						
3,240	3,280	131	81	75	69	63	56	50	44	38	31	26						
3,280	3,320	133	83	77	71	65	58	52	46	40	33	28						
3,320	3,360	135	85	79	73	67	60	54	48	42	35	29						
3,360	3,400	137	87	81	75	69	62	56	50	44	37	31						
3,400	3,440	139	89	83	77	71	64	58	52	46	39	33						
3,440	3,480	141	91	85	79	73	66	60	54	48	41	35						
3,480	3,520	143	93	87	81	75	68	62	56	50	43	37						
3,520	3,560	145	95	89	83	77	70	64	58	52	45	39						
3,560	3,600	147	97	91	85	79	72	66	60	54	47	41						
3,600	3,640	149	99	93	87	81	74	68	62	56	49	43						
3,640	3,680	151	101	95	89	83	76	70	64	58	51	45						
3,680	3,720	153	103	97	91	85	78	72	66	60	53	47						
3,720	3,760	155	105	99	93	87	80	74	68	62	55	49						
3,760	3,800	157	107	101	95	89	82	76	70	64	57	51						
3,800	3,840	159	109	103	97	91	84	78	72	66	59	53						
3,840	3,880	161	111	105	99	93	86	80	74	68	61	55						
3,880	3,920	163	113	107	101	95	88	82	76	70	63	57						
3,920	3,960	165	115	109	103	97	90	84	78	72	65	59						
3,960	4,000	167	117	111	105	99	92	86	80	74	67	61						

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)

MONTHLY PAYROLL PERIOD

IF WAGES ARE		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
AT LEAST	BUT LESS THAN	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 withholding is:																
200	240	1																
240	280	2	1															
280	320	3	2	1														
320	360	4	3	2	1													
360	400	6	4	3	2	1												
400	440	7	6	4	3	2	1											
440	480	8	7	6	4	3	2	1										
480	520	9	8	7	6	4	3	2	1									
520	560	10	9	8	7	5	4	3	2									
560	600	12	10	9	8	7	5	4	3	2								
600	640	13	12	10	9	8	7	5	4	3	2							
640	680	15	13	12	10	9	8	7	5	4	3	2						
680	720	16	15	13	12	10	9	8	7	5	4	3	2					
720	760	18	16	14	13	11	10	9	8	6	5	4	3	1				
760	800	19	18	16	14	13	11	10	9	8	6	5	4	3	1			
800	840	21	19	18	16	14	13	11	10	9	8	6	5	4	3	1		
840	880	23	21	19	18	16	14	13	11	10	9	8	6	5	4	3	1	
880	920	24	23	21	19	18	16	14	13	11	10	9	8	6	5	4	3	1
920	960	26	24	22	21	19	17	16	14	12	11	10	9	7	6	5	4	2
960	1,000	27	26	24	22	21	19	17	16	14	12	11	10	9	7	6	5	4
1,000	1,040	29	27	26	24	22	21	19	17	16	14	12	11	10	9	7	6	5
1,040	1,080	31	29	27	26	24	22	21	19	17	16	14	12	11	10	9	7	6
1,080	1,120	33	31	29	27	26	24	22	21	19	17	16	14	12	11	10	9	7
1,120	1,160	35	33	31	29	27	25	24	22	20	19	17	15	14	12	11	10	8
1,160	1,200	37	35	33	31	29	27	25	24	22	20	19	17	15	14	12	11	10
1,200	1,240	39	37	35	33	31	29	27	25	24	22	20	19	17	15	14	12	11
1,240	1,280	41	39	37	35	33	31	29	27	25	24	22	20	19	17	15	14	12
1,280	1,320	43	41	39	37	35	33	30	29	27	25	24	22	20	19	17	15	14
1,320	1,360	45	43	41	39	37	35	32	30	28	27	25	23	22	20	18	17	15
1,360	1,400	47	45	43	41	39	37	34	32	30	28	27	25	23	22	20	18	17
1,400	1,440	49	47	45	43	41	39	36	34	32	30	28	27	25	23	22	20	18
1,440	1,480	51	49	47	45	43	41	38	36	34	32	30	28	27	25	23	22	20
1,480	1,520	53	51	49	47	45	43	40	38	36	34	32	30	28	27	25	23	22
1,520	1,560	55	53	51	49	47	45	42	40	38	36	34	32	30	28	26	25	23
1,560	1,600	57	55	53	51	49	47	44	42	40	38	36	34	32	30	28	26	25
1,600	1,640	59	57	55	53	51	49	46	44	42	40	38	36	34	32	30	28	26
1,640	1,680	61	59	57	55	53	51	48	46	44	42	40	38	36	34	32	30	28
1,680	1,720	63	61	59	57	55	53	50	48	46	44	42	40	38	36	34	32	30
1,720	1,760	65	63	61	59	57	55	52	50	48	46	44	42	40	38	36	34	32
1,760	1,800	67	65	63	61	59	57	54	52	50	48	46	44	42	40	38	36	34
1,800	1,840	69	67	65	63	61	59	56	54	52	50	48	46	44	42	40	38	36
1,840	1,880	71	69	67	65	63	61	58	56	54	52	50	48	46	44	42	40	38
1,880	1,920	73	71	69	67	65	63	60	58	56	54	52	50	48	46	44	42	40
1,920	1,960	75	73	71	69	67	65	62	60	58	56	54	52	50	48	46	44	42
1,960	2,000	77	75	73	71	69	67	64	62	60	58	56	54	52	50	48	46	44
2,000	2,040	79	77	75	73	71	69	66	64	62	60	58	56	54	52	50	48	46
2,040	2,080	81	79	77	75	73	71	68	66	64	62	60	58	56	54	52	50	48
2,080	2,120	83	81	79	77	75	73	70	68	66	64	62	60	58	56	54	52	50
2,120	2,160	85	83	81	79	77	75	72	70	68	66	64	62	60	58	56	54	52
2,160	2,200	87	85	83	81	79	77	74	72	70	68	66	64	62	60	58	56	54
2,200	2,240	89	87	85	83	81	79	76	74	72	70	68	66	64	62	60	58	56
2,240	2,280	91	89	87	85	83	81	78	76	74	72	70	68	66	64	62	60	58
2,280	2,320	93	91	89	87	85	83	80	78	76	74	72	70	68	66	64	62	60
2,320	2,360	95	93	91	89	87	85	82	80	78	76	74	72	70	68	66	64	62
2,360	2,400	97	95	93	91	89	87	84	82	80	78	76	74	72	70	68	66	64
2,400	2,440	99	97	95	93	91	89	86	84	82	80	78	76	74	72	70	68	66
2,440	2,480	101	99	97	95	93	91	88	86	84	82	80	78	76	74	72	70	68
2,480	2,520	103	101	99	97	95	93	90	88	86	84	82	80	78	76	74	72	70
2,520	2,560	105	103	101	99	97	95	92	90	88	86	84	82	80	78	76	74	72
2,560	2,600	107	105	103	101	99	97	94	92	90	88	86	84	82	80	78	76	74
2,600	2,640	109	107	105	103	101	99	96	94	92	90	88	86	84	82	80	78	76
2,640	2,680	111	109	107	105	103	101	98	96	94	92	90	88	86	84	82	80	78
2,680	2,720	113	111	109	107	105	103	100	98	96	94	92	90	88	86	84	82	80
2,720	2,760	115	113	111	109	107	105	102	100	98	96	94	92	90	88	86	84	82
2,760	2,800	117	115	113	111	109	107	104	102	100	98	96	94	92	90	88	86	84
2,800	2,840	119	117	115	113	111	109	106	104	102	100	98	96	94	92	90	88	86
2,840	2,880	121	119	117	115	113	111	108	106	104	102	100	98	96	94	92	90	88
2,880	2,920	123	121	119	117	115	113	110	108	106	104	102	100	98	96	94	92	90
2,920	2,960	125	123	121	119	117	115	112	110	108	106	104	102	100	98	96	94	92
2,960	3,000	127	125	123	121	119	117	114	112	110	108	106	104	102	100	98	96	94
3,000	3,040	129	127	125	123	121	119	116	114	112	110	108	106	104	102	100	98	96
3,040	3,080	131	129	127	125	123	121	118	116	114	112	110	108	106	104	102	100	98
3,080	3,120	133	131	129	127	125	123	120	118	116	114	112	110	108	106	104	102	100
3,120	3,160	135	133	131	129	127	125	122	120	118	116	114	112	110	108	106	104	102
3,160	3,200	137	135	133	131	129	127	124	122	120	118	116	114	112	110	108	106	104
3,200	3,240	139	137	135	133	131	129	126	124	122	120	118	116	114	112	110	108	106
3,240	3,280	141	139	137	135	133	131	128	126	124	122	120	118	116	114	112	110	108
3,280	3,320	143	141	139	137	135	133	130	128	126	124	122	120	118	116	114	112	110
3,320	3,360	145	143	141	139	137	135	132	130	128	126	124	122	120	118	116	114	112
3,360	3,400	147	145	143	141	139	137	134	132	130	128	126	124	122	120	118	116	114
3,400	3,440	149	147	145	143	141	139	136	134	132	130	128	126	124	122	120	118	116
3,440	3,480	151	149	147	145	143	141	138	136	134	132	130	128	126	124	122	120	118
3,480	3,520	153	151	149	147	145	143	140	138	136	134	132	130	128	126	124	122	120
3,520	3,560	155	153	151	149	147	145	142	140	138	136	134	132	130	128	126	124	122
3,560	3,600	157	155	153	151	149	147	144	142	140	138	136	134	132	130	128	126	124
3,600	3,640	159	157	155	153	151	149	146	144	142	140	138	136	134	132	130	128	126
3,640	3,680	161	159	157	155	153	151	148	146	144	142	140	138	136	134	132	130	128
3,680	3,720	163	161	159	157	155	153	150	148	146	144	142	140	138	136	134	132	130
3,720	3,760	165	163	161	159	157	155	152	150	148	146	144	142	140	138	136	134	132
3,760	3,800	167	165	163	161	159	157	154	152	150	148	146	144	142	140	138	136	134

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 withholding is:																
920	960	1																
960	1,000	2	1															
1,000	1,040	4	2	1														
1,040	1,080	5	4	2	1													
1,080	1,120	6	5	4	2	1												
1,120	1,160	7	6	5	3	2	1											
1,160	1,200	8	7	6	5	3	2	1										
1,200	1,240	10	8	7	6	5	3	2	1									
1,240	1,280	11	10	8	7	6	5	3	2	1								
1,280	1,320	12	11	10	8	7	6	5	3	2	1							
1,320	1,360	13	12	11	9	8	7	6	4	3	2	1						
1,360	1,400	15	13	12	11	9	8	7	6	4	3	2	1					
1,400	1,440	17	15	13	12	11	9	8	7	6	4	3	2	1				
1,440	1,480	18	17	15	13	12	11	9	8	7	6	4	3	2	1			
1,480	1,520	20	18	17	15	13	12	11	9	8	7	6	4	3	2	1		
1,520	1,560	21	20	18	16	15	13	12	10	9	8	7	5	4	3	2		
1,560	1,600	23	21	20	18	16	15	13	12	10	9	8	7	5	4	3	2	
1,600	1,640	25	23	21	20	18	16	15	13	12	10	9	8	7	5	4	3	2
1,640	1,680	26	25	23	21	20	18	16	15	13	12	10	9	8	7	5	4	3
1,680	1,720	28	26	25	23	21	20	18	16	15	13	12	10	9	8	7	5	4
1,720	1,760	30	28	26	24	23	21	19	18	16	14	13	11	10	9	8	6	5
1,760	1,800	32	29	28	26	24	23	21	19	18	16	14	13	11	10	9	8	6
1,800	1,840	34	31	29	28	26	24	23	21	19	18	16	14	13	11	10	9	8
1,840	1,880	36	33	31	29	28	26	24	23	21	19	18	16	14	13	11	10	9
1,880	1,920	38	35	33	31	29	28	26	24	23	21	19	18	16	14	13	11	10
1,920	1,960	40	37	35	33	31	29	27	26	24	22	21	19	17	16	14	12	11
1,960	2,000	42	39	37	35	33	31	29	27	26	24	22	21	19	17	16	14	12
2,000	2,040	44	41	39	37	35	33	31	29	27	26	24	22	21	19	17	16	14
2,040	2,080	46	43	41	39	37	35	33	31	29	27	26	24	22	21	19	17	16
2,080	2,120	48	45	43	41	39	37	35	33	31	29	27	26	24	22	21	19	17
2,120	2,160	50	47	45	43	41	39	37	35	33	31	29	27	25	24	22	20	19
2,160	2,200	52	49	47	45	43	41	39	37	35	33	31	29	27	25	24	22	20
2,200	2,240	54	51	49	47	45	43	41	39	37	35	33	31	29	27	25	24	22
2,240	2,280	56	53	51	49	47	45	43	41	39	37	35	33	31	29	27	25	24
2,280	2,320	58	55	53	51	49	47	45	43	41	39	37	35	33	30	29	27	25
2,320	2,360	60	57	55	53	51	49	47	45	43	41	39	37	35	32	30	28	27
2,360	2,400	62	59	57	55	53	51	49	47	45	43	41	39	37	34	32	30	28
2,400	2,440	64	61	59	57	55	53	51	49	47	45	43	41	39	36	34	32	30
2,440	2,480	66	63	61	59	57	55	53	51	49	47	45	43	41	38	36	34	32
2,480	2,520	68	65	63	61	59	57	55	53	51	49	47	45	43	40	38	36	34
2,520	2,560	70	67	65	63	61	59	57	55	53	51	49	47	45	42	40	38	36
2,560	2,600	72	69	67	65	63	61	59	57	55	53	51	49	47	44	42	40	38
2,600	2,640	74	71	69	67	65	63	61	59	57	55	53	51	49	46	44	42	40
2,640	2,680	76	73	71	69	67	65	63	61	59	57	55	53	51	48	46	44	42
2,680	2,720	78	75	73	71	69	67	65	63	61	59	57	55	53	50	48	46	44
2,720	2,760	80	77	75	73	71	69	67	65	63	61	59	57	55	52	50	48	46
2,760	2,800	82	79	77	75	73	71	69	67	65	63	61	59	57	54	52	50	48
2,800	2,840	84	81	79	77	75	73	71	69	67	65	63	61	59	56	54	52	50
2,840	2,880	86	83	81	79	77	75	73	71	69	67	65	63	61	58	56	54	52
2,880	2,920	88	85	83	81	79	77	75	73	71	69	67	65	63	60	58	56	54
2,920	2,960	90	87	85	83	81	79	77	75	73	71	69	67	65	62	60	58	56
2,960	3,000	92	89	87	85	83	81	79	77	75	73	71	69	67	64	62	60	58
3,000	3,040	94	91	89	87	85	83	81	79	77	75	73	71	69	66	64	62	60
3,040	3,080	96	93	91	89	87	85	83	81	79	77	75	73	71	68	66	64	62
3,080	3,120	98	95	93	91	89	87	85	83	81	79	77	75	73	70	68	66	64
3,120	3,160	100	97	95	93	91	89	87	85	83	81	79	77	75	72	70	68	66
3,160	3,200	102	99	97	95	93	91	89	87	85	83	81	79	77	74	72	70	68
3,200	3,240	104	101	99	97	95	93	91	89	87	85	83	81	79	76	74	72	70
3,240	3,280	106	103	101	99	97	95	93	91	89	87	85	83	81	78	76	74	72
3,280	3,320	108	105	103	101	99	97	95	93	91	89	87	85	83	80	78	76	74
3,320	3,360	110	107	105	103	101	99	97	95	93	91	89	87	85	82	80	78	76
3,360	3,400	112	109	107	105	103	101	99	97	95	93	91	89	87	84	82	80	78
3,400	3,440	114	111	109	107	105	103	101	99	97	95	93	91	89	86	84	82	80
3,440	3,480	116	113	111	109	107	105	103	101	99	97	95	93	91	88	86	84	82
3,480	3,520	118	115	113	111	109	107	105	103	101	99	97	95	93	90	88	86	84
3,520	3,560	120	117	115	113	111	109	107	105	103	101	99	97	95	92	90	88	86
3,560	3,600	122	119	117	115	113	111	109	107	105	103	101	99	97	94	92	90	88
3,600	3,640	124	121	119	117	115	113	111	109	107	105	103	101	99	96	94	92	90
3,640	3,680	126	123	121	119	117	115	113	111	109	107	105	103	101	98	96	94	92
3,680	3,720	128	125	123	121	119	117	115	113	111	109	107	105	103	100	98	96	94
3,720	3,760	130	127	125	123	121	119	117	115	113	111	109	107	105	102	100	98	96
3,760	3,800	132	129	127	125	123	121	119	117	115	113	111	109	107	104	102	100	98
3,800	3,840	134	131	129	127	125	123	121	119	117	115	113	111	109	106	104	102	100
3,840	3,880	136	133	131	129	127	125	123	121	119	117	115	113	111	108	106	104	102
3,880	3,920	138	135	133	131	129	127	125	123	121	119	117	115	113	110	108	106	104
3,920	3,960	140	137	135	133	131	129	127	125	123	121	119	117	115	112	110	108	106
3,960	4,000	142	139	137	135	133	131	129	127	125	123	121	119	117	114	112	110	108
4,000	4,040	144	141	139	137	135	133	131	129	127	125	123	121	119	116	114	112	110
4,040	4,080	146	143	141	139	137	135	133	131	129	127	125	123	121	118	116	114	112
4,080	4,120	148	145	143	141	139	137	135	133	131	129	127	125	123	120	118	116	114
4,120	4,160	150	147	145	143	141	139	137	135	133	131	129	127	125	122	120	118	116
4,160	4,200	152	149	147	145	143	141	139	137	135	133	131	129	127	124	122	120	118
4,200	4,240	154	151	149	147	145	143	141	139	137	135	133	131	129	126	124	122	120
4,240	4,280	156	153	151	149	147	145	143	141	139	137	135	133	131	128	126	124	122
4,280	4,320	158	155	153	151	149	147	145	143	141	139	137	135	133	130	128	126	124
4,320	4,360	160	157	155	153	151	149	147	145	143	141	139	137	135	132	130	128	126
4,360	4,400	162	159	157	155	153	151	149	147	145	143	141	139	137	134	132	130	128
4,400	4,440	164	161	159	157	155	153	151	149	147	145	143	141	139	136	134	132	130
4,440	4,480	166	163	161	159	157	155	153	151	149	147	145	143	141	138	136	134	132
4,480	4,520	168	165	163	161	159	157	155	153	151	149	147	145	143	140	138	136	134

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	25,000
		The amount of tax to be withholding is:																
1,640	1,680	2																
1,680	1,720	3	2															
1,720	1,760	4	3	1														
1,760	1,800	5	4	3	1													
1,800	1,840	6	5	4	3	1												
1,840	1,880	8	6	5	4	3	1											
1,880	1,920	9	8	6	5	4	3	1										
1,920	1,960	10	9	7	6	5	4	2	1									
1,960	2,000	11	10	9	7	6	5	4	2	1								
2,000	2,040	12	11	10	9	7	6	5	4	2	1							
2,040	2,080	14	12	11	10	9	7	6	5	4	2	1						
2,080	2,120	16	14	12	11	10	9	7	6	5	4	2	1					
2,120	2,160	17	15	14	12	11	10	8	7	6	5	3	2	1				
2,160	2,200	19	17	15	14	12	11	10	8	7	6	5	3	2	1			
2,200	2,240	20	19	17	15	14	12	11	10	8	7	6	5	3	2	1		
2,240	2,280	22	20	19	17	15	14	12	11	10	8	7	6	5	3	2	1	
2,280	2,320	24	22	20	19	17	15	14	12	11	10	8	7	6	5	3	2	1
2,320	2,360	25	23	22	20	18	17	15	13	12	11	9	8	7	6	4	3	2
2,360	2,400	27	25	23	22	20	18	17	15	13	12	11	9	8	7	6	4	3
2,400	2,440	28	27	25	23	22	20	18	17	15	13	12	11	9	8	7	6	4
2,440	2,480	30	28	27	25	23	22	20	18	17	15	13	12	11	9	8	7	6
2,480	2,520	32	30	28	27	25	23	22	20	18	17	15	13	12	11	9	8	7
2,520	2,560	34	32	30	28	26	25	23	21	20	18	16	15	13	12	10	9	8
2,560	2,600	36	34	32	30	28	26	25	23	21	20	18	16	15	13	12	10	9
2,600	2,640	38	36	34	32	30	28	26	25	23	21	20	18	16	15	13	12	10
2,640	2,680	40	38	36	34	32	30	28	26	25	23	21	20	18	16	15	13	12
2,680	2,720	42	40	38	36	34	32	30	28	26	25	23	21	20	18	16	15	13
2,720	2,760	44	42	40	38	36	34	32	30	28	26	24	23	21	19	18	16	14
2,760	2,800	46	44	42	40	38	36	34	32	29	28	26	24	23	21	19	18	16
2,800	2,840	48	46	44	42	40	38	36	34	31	29	28	26	24	23	21	19	18
2,840	2,880	50	48	46	44	42	40	38	36	33	31	29	28	26	24	23	21	19
2,880	2,920	52	50	48	46	44	42	40	38	35	33	31	29	28	26	24	23	21
2,920	2,960	54	52	50	48	46	44	42	40	37	35	33	31	29	27	26	24	22
2,960	3,000	56	54	52	50	48	46	44	42	39	37	35	33	31	29	27	26	24
3,000	3,040	58	56	54	52	50	48	46	44	41	39	37	35	33	31	29	27	26
3,040	3,080	60	58	56	54	52	50	48	46	43	41	39	37	35	33	31	29	27
3,080	3,120	62	60	58	56	54	52	50	48	45	43	41	39	37	35	33	31	29
3,120	3,160	64	62	60	58	56	54	52	50	47	45	43	41	39	37	35	33	31
3,160	3,200	66	64	62	60	58	56	54	52	49	47	45	43	41	39	37	35	33
3,200	3,240	68	66	64	62	60	58	56	54	51	49	47	45	43	41	39	37	35
3,240	3,280	70	68	66	64	62	60	58	56	53	51	49	47	45	43	41	39	37
3,280	3,320	72	70	68	66	64	62	60	58	55	53	51	49	47	45	43	41	39
3,320	3,360	74	72	70	68	66	64	62	60	57	55	53	51	49	47	45	43	41
3,360	3,400	76	74	72	70	68	66	64	62	59	57	55	53	51	49	47	45	43
3,400	3,440	78	76	74	72	70	68	66	64	61	59	57	55	53	51	49	47	45
3,440	3,480	80	78	76	74	72	70	68	66	63	61	59	57	55	53	51	49	47
3,480	3,520	82	80	78	76	74	72	70	68	65	63	61	59	57	55	53	51	49
3,520	3,560	84	82	80	78	76	74	72	70	67	65	63	61	59	57	55	53	51
3,560	3,600	86	84	82	80	78	76	74	72	69	67	65	63	61	59	57	55	53
3,600	3,640	88	86	84	82	80	78	76	74	71	69	67	65	63	61	59	57	55
3,640	3,680	90	88	86	84	82	80	78	76	73	71	69	67	65	63	61	59	57
3,680	3,720	92	90	88	86	84	82	80	78	75	73	71	69	67	65	63	61	59
3,720	3,760	94	92	90	88	86	84	82	80	77	75	73	71	69	67	65	63	61
3,760	3,800	96	94	92	90	88	86	84	82	79	77	75	73	71	69	67	65	63
3,800	3,840	98	96	94	92	90	88	86	84	81	79	77	75	73	71	69	67	65
3,840	3,880	100	98	96	94	92	90	88	86	83	81	79	77	75	73	71	69	67
3,880	3,920	102	100	98	96	94	92	90	88	85	83	81	79	77	75	73	71	69
3,920	3,960	104	102	100	98	96	94	92	90	87	85	83	81	79	77	75	73	71
3,960	4,000	106	104	102	100	98	96	94	92	89	87	85	83	81	79	77	75	73
4,000	4,040	108	106	104	102	100	98	96	94	91	89	87	85	83	81	79	77	75
4,040	4,080	110	108	106	104	102	100	98	96	93	91	89	87	85	83	81	79	77
4,080	4,120	112	110	108	106	104	102	100	98	95	93	91	89	87	85	83	81	79
4,120	4,160	114	112	110	108	106	104	102	100	97	95	93	91	89	87	85	83	81
4,160	4,200	116	114	112	110	108	106	104	102	99	97	95	93	91	89	87	85	83
4,200	4,240	118	116	114	112	110	108	106	104	101	99	97	95	93	91	89	87	85
4,240	4,280	120	118	116	114	112	110	108	106	103	101	99	97	95	93	91	89	87
4,280	4,320	122	120	118	116	114	112	110	108	105	103	101	99	97	95	93	91	89
4,320	4,360	124	122	120	118	116	114	112	110	107	105	103	101	99	97	95	93	91
4,360	4,400	126	124	122	120	118	116	114	112	109	107	105	103	101	99	97	95	93
4,400	4,440	128	126	124	122	120	118	116	114	111	109	107	105	103	101	99	97	95
4,440	4,480	130	128	126	124	122	120	118	116	113	111	109	107	105	103	101	99	97
4,480	4,520	132	130	128	126	124	122	120	118	115	113	111	109	107	105	103	101	99
4,520	4,560	134	132	130	128	126	124	122	120	117	115	113	111	109	107	105	103	101
4,560	4,600	136	134	132	130	128	126	124	122	119	117	115	113	111	109	107	105	103
4,600	4,640	138	136	134	132	130	128	126	124	121	119	117	115	113	111	109	107	105
4,640	4,680	140	138	136	134	132	130	128	126	123	121	119	117	115	113	111	109	107
4,680	4,720	142	140	138	136	134	132	130	128	125	123	121	119	117	115	113	111	109
4,720	4,760	144	142	140	138	136	134	132	130	127	125	123	121	119	117	115	113	111
4,760	4,800	146	144	142	140	138	136	134	132	129	127	125	123	121	119	117	115	113
4,800	4,840	148	146	144	142	140	138	136	134	131	129	127	125	123	121	119	117	115
4,840	4,880	150	148	146	144	142	140	138	136	133	131	129	127	125	123	121	119	117
4,880	4,920	152	150	148	146	144	142	140	138	135	133	131	129	127	125	123	121	119
4,920	4,960	154	152	150	148	146	144	142	140	137	135	133	131	129	127	125	123	121
4,960	5,000	156	154	152	150	148	146	144	142	139	137	135	133	131	129	127	125	123
5,000	5,040	158	156	154	152	150	148	146	144	141	139	137	135	133	131	129	127	125
5,040	5,080	160	158	156	154	152	150	148	146	143	141	139	137	135	133	131	129	127
5,080	5,120	162	160	158	156	154	152	150	148	145	143	141	139	137	135	133	131	129
5,120	5,160	164	162	160	158	156	154	152	150	147	145	143	141	139	137	135	133	131
5,160	5,200	166	164	162	160	158	156	154	152	149	147	145	143	141	139	137	135	133
5,200	5,240	168	166	164	162	160	158	156	154	151	149	147	145	143	141	139	137	135

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 15	Monthly Taxpayers – File employer's return and remittance for December. Quarterly Taxpayers – File employer's return and remittance for 4th quarter (October, November, December).
January 31	Furnish Wage and Tax Statements to employees showing total wages paid and the amount of Mississippi income tax withheld during calendar year.
February 15	Monthly Taxpayers – File employer's return and remittance for January.
February 28	**Paper filed W-2s, 1099s and the accompanying Annual Information Returns, Form 89-140, are due to be filed with the State.**
March 15	Monthly Taxpayers – File employer's return and remittance for February.
March 31	**Electronic W-2s, 1099s and the accompanying Annual Information Returns, Form 89-140, are due to be filed with the State.**
April 15	Monthly Taxpayers – File employer's return and remittance for March. Quarterly Taxpayers – File employer's return and remittance for 1st quarter (January, February, March).
May 15	Monthly Taxpayers – File employer's return and remittance for April.
June 15	Monthly Taxpayers – File employer's return and remittance for May.
June 25	Accelerated Tax Payment - Withholding taxpayers having an average monthly payment of $20,000.00 or more for the prior calendar year is required to make an estimated payment of at least 75% of the current June liability or 75% of the prior June liability.
July 15	Monthly Taxpayers – File employer's return and remittance for June. Quarterly Taxpayers – File employer's return and remittance for 2nd quarter (April, May, June).
August 15	Monthly Taxpayers – File employer's return and remittance for July.
September 15	Monthly Taxpayers – File employer's return and remittance for August.
October 15	Monthly Taxpayers – File employer's return and remittance for September. Quarterly Taxpayers – File employer's return and remittance for 3rd quarter (July, August, September).
November 15	Monthly Taxpayers – File employer's return and remittance for October.
December 15	Monthly Taxpayers – File employer's return and remittance for November.