

Withholding Income Tax Tables And Employer Instructions



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

WWW.DOR.MS.GOV

SUMMARY

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

Exemptions and Deductions Schedule

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

Income Tax Rates

Taxable Income (Tax Year 2026)	Tax Rate
First \$10,000	0%
Remaining balance (excess of \$10,000)	4.0%

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

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

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Monthly	32

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

Monthly_____33

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Daily or Miscellaneous_____10

Weekly_____16

Bi-weekly_____22

Semi-monthly_____28

Monthly_____34

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Daily or Miscellaneous_____11,12,13

Weekly_____17,18,19

Bi-weekly_____23, 24, 25

Semi-monthly_____29, 30, 31

Monthly_____35, 36, 37

Withholding Tax Calendar_____38

INSTRUCTIONS AND EXPLANATIONS FOR MISSISSIPPI INCOME TAX WITHHOLDING

1. INTRODUCTION

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

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

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

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

2. WHO ARE EMPLOYERS

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

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

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

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

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

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

(e) All counties, cities, and towns.

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

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

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

3. EMPLOYER'S ACCOUNT NUMBER

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

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

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

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

4. WHO ARE EMPLOYEES

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

5. TREATMENT OF RESIDENTS AND NONRESIDENTS

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

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

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

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

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

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

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

6. EMPLOYEE'S ACCOUNT NUMBER

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

7. WHAT ARE TAXABLE WAGES

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

8. INCOME PAYMENTS EXEMPT FROM WITHHOLDING

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

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

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

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

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

9. SUPPLEMENTAL WAGES

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

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

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

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

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

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

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

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

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

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

11. PAYROLL PERIOD

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

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

12. WITHHOLDING EXEMPTION CERTIFICATES

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

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

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

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

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

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

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

13. COMPUTING WITHHOLDING OF MISSISSIPPI PERSONAL INCOME TAX

(a) Tables A - Single Individuals.

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

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

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

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

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

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

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

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

(e) IMPORTANT!

If an employee's wages exceed those listed in the applicable withholding table, compute the tax to be withheld as follows: multiply the excess amount by 4% and add the result to the largest figure listed under the appropriate exemption column for that employee.

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

(f) Additional or Voluntary Withholding.

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

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

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

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

(g) Withholding Not Required.

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

14. MONTHLY OR QUARTERLY RETURN OF INCOME TAX WITHHELD

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

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

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

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

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

15. CORRECTING MISTAKES- AMENDED RETURNS

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

16. PAYMENT OF INCOME TAX WITHHELD

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

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

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

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

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

C. WITHHOLDING WHERE PERSONAL EXEMPTION EXCEEDS PROVISIONS OF TABLES

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

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

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

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

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

18. RECEIPTS FOR EMPLOYEES

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

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

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

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

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

19. ANNUAL INFORMATION RETURN

An Annual Information Return, Form 89-140, must be filed with each return type submitted on paper (less than 10). 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 10) and withholding statements on a calendar-year basis.

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20. ELECTRONIC REPORTING

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

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

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

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

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

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

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

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

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

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

21. INFORMATION AT SOURCE REPORTS

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

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

22. RECORDS TO BE KEPT

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



MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Employee's Name _____ SSN _____

Employee's Residence _____

Number and Street City or Town State Zip Code

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

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

Employee's Signature: _____ Date: _____

INSTRUCTIONS

1. The personal exemptions allowed:

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

2. Claiming personal exemptions:

- (a) Single Individuals enter \$6,000 on Line 1.
- (b) Married individuals are allowed a joint exemption of \$12,000.
 If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).
- (c) Head of Family
 A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).
- (d) An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer. A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but

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

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

3. Total Exemption Claimed:

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

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

5. PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.

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

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

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

DAILY PAYROLL PERIOD

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

DAILY PAYROLL PERIOD

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

Effective January 1, 2026

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500	8,000
The amount of tax to be withheld is:																		
66 68																		
68 70	1																	
70 72	1	1																
72 74	1	1	1															
74 76	1	1	1	1														
76 78	1	1	1	1	1													
78 80	1	1	1	1	1	1												
80 82	1	1	1	1	1	1	1											
82 84	1	1	1	1	1	1	1	1										
84 86	1	1	1	1	1	1	1	1	1									
86 88	1	1	1	1	1	1	1	1	1	1								
88 90	1	1	1	1	1	1	1	1	1	1	1							
90 92	1	1	1	1	1	1	1	1	1	1	1	1						
92 94	1	1	1	1	1	1	1	1	1	1	1	1	1					
94 96	2	1	1	1	1	1	1	1	1	1	1	1	1	1				
96 98	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1			
98 100	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1		
100 102	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	
102 104	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
104 106	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
106 108	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
108 110	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
110 112	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
112 114	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
114 116	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
116 118	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
118 120	3	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
120 122	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1
122 124	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
124 126	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2
126 128	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2
128 130	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2
130 132	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
132 134	3	3	3	3	3													

DAILY PAYROLL PERIOD

IF WAGES ARE AT LEAST		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000
The amount of tax to be withheld is:																	
98	100																
100	102																
102	104	1															
104	106	1	1														
106	108	1	1	1													
108	110	1	1	1	1	1											
110	112	1	1	1	1	1	1										
112	114	1	1	1	1	1	1	1									
114	116	1	1	1	1	1	1	1	1								
116	118	1	1	1	1	1	1	1	1	1							
118	120	1	1	1	1	1	1	1	1	1	1						
120	122	1	1	1	1	1	1	1	1	1	1	1					
122	124	1	1	1	1	1	1	1	1	1	1	1	1				
124	126	1	1	1	1	1	1	1	1	1	1	1	1	1			
126	128	2	1	1	1	1	1	1	1	1	1	1	1	1	1		
128	130	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	
130	132	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1
132	134	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1
134	136	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1	1
136	138	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	1
138	140	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1
140	142	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1
142	144	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1
144	146	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1
146	148	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1
148	150	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1
150	152	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
152	154	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1
154	156	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2
156	158	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2
158	160	3	3	3	3	3	3	2	2	2	2	2					

DAILY PAYROLL PERIOD

[illegible]

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

WEEKLY PAYROLL PERIOD

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

WEEKLY PAYROLL PERIOD

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

WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

WEEKLY PAYROLL PERIOD

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

BI-WEEKLY PAYROLL PERIOD

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

BI-WEEKLY PAYROLL PERIOD

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

BI-WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)

Effective January 1, 2026

BI-WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

BI-WEEKLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

BI-WEEKLY PAYROLL PERIOD

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

SEMI-MONTHLY PAYROLL PERIOD

Effective January 1, 2026

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

SEMI-MONTHLY PAYROLL PERIOD

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

SEMI-MONTHLY PAYROLL PERIOD

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

SEMI-MONTHLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

SEMI-MONTHLY PAYROLL PERIOD

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

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

SEMI-MONTHLY PAYROLL PERIOD

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

TABLE A - SINGLE

MONTHLY PAYROLL PERIOD

Effective January 1, 2026

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000						
The amount of tax to be withheld is:																			
1.000	1.040																		
1.040	1.080	1																	
1.080	1.120	3																	
1.120	1.160	5																	
1.160	1.200	6																	
1.200	1.240	8																	
1.240	1.280	9																	
1.280	1.320	11																	
1.320	1.360	13																	
1.360	1.400	14																	
1.400	1.440	16																	
1.440	1.480	17																	
1.480	1.520	19																	
1.520	1.560	21	1																
1.560	1.600	22	2																
1.600	1.640	24	4																
1.640	1.680	25	5	1															
1.680	1.720	27	7	2															
1.720	1.760	29	9	4															
1.760	1.800	30	10	5	1														
1.800	1.840	32	12	7	2														
1.840	1.880	33	13	8	3														
1.880	1.920	35	15	10	5	1													
1.920	1.960	37	17	12	7	2													
1.960	2.000	38	18	13	8	3													
2.000	2.040	40	20	15	10	5													
2.040	2.080	41	21	16	11	6	1												
2.080	2.120	43	23	18	13	8	3												
2.120	2.160	45	25	20	15	10	5												
2.160	2.200	46	26	21	16	11	6	1											
2.200	2.240	48	28	23	18	13	8	3											
2.240	2.280	49	29	24	19	14	9	4											
2.280	2.320	51	31	26	21	16	11	6	1										
2.320	2.360	53	33	28	23	18	13	8	3										
2.360	2.400	54	34	29	24	19	14	9	4										
2.400	2.440	56	36	31	26	21	16	11	6	1									
2.440	2.480	57	37	32	27	22	17	12	7	2									
2.480	2.520	59	39	34	29	24	19	14	9	4									
2.520	2.560	61	41	36	31	26	21	16	11	6	1								
2.560	2.600	62	42	37	32	27	22	17	12	7	2								
2.600	2.640	64	44	39	34	29	24	19	14	9	4								
2.640	2.680	65	45	40	35	30	25	20	15	10	5								
2.680	2.720	67	47	42	37	32	27	22	17	12	7								
2.720	2.760	69	49	44	39	34	29	24	19	14	9								
2.760	2.800	70	50	45	40	35	30	25	20	15	10								
2.800	2.840	72	52	47	42	37	32	27	22	17	12								
2.840	2.880	73	53	48	43	38	33	28	23	18	13								
2.880	2.920	75	55	50	45	40	35	30	25	20	15								
2.920	2.960	77	57	52	47	42	37	32	27	22	17								
2.960	3.000	78	58	53	48	43	38	33	28	23	18								
3.000	3.040	80	60	55	50	45	40	35	30	25	20								
3.040	3.080	81	61	56	51	46	41	36	31	26	21								
3.080	3.120	83	63	58	53	48	43	38	33	28	23								
3.120	3.160	85	65	60	55	50	45	40	35	30	25								
3.160	3.200	86	66	61	56	51	46	41	36	31	26								
3.200	3.240	88	68	63	58	53	48	43	38	33	28								
3.240	3.280	89	69	64	59	54	49	44	39	34	29								
3.280	3.320	91	71	66	61	56	51	46	41	36	31								
3.320	3.360	93	73	68	63	58	53	48	43	38	33								
3.360	3.400	94	74	69	64	59	54	49	44	39	34								
3.400	3.440	96	76	71	66	61	56	51	46	41	36								
3.440	3.480	97	77	72	67	62	57	52	47	42	37								
3.480	3.520	99	79	74	69	64	59	54	49	44	39								
3.520	3.560	101	81	76	71	66	61	56	51	46	41								
3.560	3.600	102	82	77	72	67	62	57	52	47	42								
3.600	3.640	104	84	79	74	69	64	59	54	49	44								
3.640	3.680	105	85	80	75	70	65	60	55	50	45								
3.680	3.720	107	87	82	77	72	67	62	57	52	47								
3.720	3.760	109	89	84	79	74	69	64	59	54	49								
3.760	3.800	110	90	85	80	75	70	65	60	55	50								

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
				0	9,500	11,000	12,500	14,000	15,500	17,000	18,500	20,000	21,500	23,000					
The amount of tax to be withheld is:																			
1.080	1.120																		
1.120	1.160	1																	
1.160	1.200	3																	
1.200	1.240	4																	
1.240	1.280	6																	
1.280	1.320	7																	
1.320	1.360	9																	
1.360	1.400	11																	
1.400	1.440	12																	
1.440	1.480	14																	
1.480	1.520	15																	
1.520	1.560	17																	
1.560	1.600	19																	
1.600	1.640	20																	
1.640	1.680	22																	
1.680	1.720	23																	
1.720	1.760	25																	
1.760	1.800	27																	
1.800	1.840	28																	
1.840	1.880	30																	
1.880	1.920	31																	
1.920	1.960	33	1																
1.960	2.000	35	3																
2.000	2.040	36	5																
2.040	2.080	38	6	1															
2.080	2.120	39	8	3															
2.120	2.160	41	9	4															
2.160	2.200	43	11	6	1														
2.200	2.240	44	13	8	3														
2.240	2.280	46	14	9	4														
2.280	2.320	47	16	11	6	1													
2.320	2.360	49	17	12	7	2													
2.360	2.400	51	19	14	9	4													
2.400	2.440	52	21	16	11	6	1												
2.440	2.480	54	22	17	12	7	2												
2.480	2.520	55	24	19	14	9	4												
2.520	2.560	57	25	20	15	10	5	1	12										
2.560	2.600	59	27	22	17	12	7	2	14										
2.600	2.640	60	29	24	19	14	9	4	15										
2.640	2.680	62	30	25	20	15	10	5	0										
2.680	2.720	63	32	27	22	17	12	7	2										
2.720	2.760	65	33	28	23	18	13	8	3										
2.760	2.800	67	35	30	25	20	15	10	5	1									
2.800	2.840	68	37	32	27	22	17	12	7	2									
2.840	2.880	70	38	33	28	23	18	13	8	3									
2.880	2.920	71	40	35	30	25	20	15	10	5									
2.920	2.960	73	41	36	31	26	21	16	11	6	1								
2.960	3.000	75	43	38	33	28	23	18	13	8	3								
3.000	3.040	76	45	40	35	30	25	20	15	10	5								
3.040	3.080	78	46	41	36	31	26	21	16	11	6	1							
3.080	3.120	79	48	43	38	33	28	23	18	13	8	3							
3.120	3.160	81	49	44	39	34	29	24	19	14	9	4							
3.160	3.200	83	51	46	41	36	31	26	21	16	11	6							
3.200	3.240	84	53	48	43	38	33	28	23	18	13	8							
3.240	3.280	86	54	49	44	39	34	29	24	19	14	9							
3.280	3.320	87	56	51	46	41	36	31	26	21	16	11							
3.320	3.360	89	57	52	47	42	37	32	27	22	17	12							
3.360	3.400	91	59	54	49	44	39	34	29	24	19	14							
3.400	3.440	92	61	56	51	46	41	36	31	26	21	16							
3.440	3.480	94	62	57	52	47	42	37	32	27	22	17							
3.480	3.520	95	64	59	54	49	44	39	34	29	24	19							
3.520	3.560	97	65	60	55	50	45	40	35	30	25	20							
3.560	3.600	99	67	62	57	52	47	42	37	32	27	22							
3.600	3.640	100	69	64	59	54	49	44	39	34	29	24							
3.640	3.680	102	70	65	60	55	50	45	40	35	30	25							
3.680	3.720	103	72	67	62	57	52	47	42	37	32	27							
3.720	3.760	105	73	68	63	58	53	48	43	38	33	28							
3.760	3.800	107	75	70	65	60	55	50	45	40	35	30							
3.800	3.840	108	77	72	67	62	57	52	47	42	37	32							
3.840	3.880	110	78	73	68	63	58	53	48	43	38	33							

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT BUT LEAST LESS THAN			AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
			0	12,000	13,500	15,000	16,500	18,000	19,500	21,000	22,500	24,000	25,500					
The amount of tax to be withheld is:																		
1.200	1.240	1																
1.240	1.280	2																
1.280	1.320	3																
1.320	1.360	5																
1.360	1.400	7																
1.400	1.440	8																
1.440	1.480	10																
1.480	1.520	11																
1.520	1.560	13																
1.560	1.600	15																
1.600	1.640	16																
1.640	1.680	18																
1.680	1.720	19																
1.720	1.760	21																
1.760	1.800	23																
1.800	1.840	24																
1.840	1.880	25																
1.880	1.920	27																
1.920	1.960	29																
1.960	2.000	31																
2.000	2.040	32																
2.040	2.080	34																
2.080	2.120	35																
2.120	2.160	37																
2.160	2.200	39																
2.200	2.240	40																
2.240	2.280	42	1															
2.280	2.320	43	3															
2.320	2.360	45	5	1														
2.360	2.400	47	7	2														
2.400	2.440	48	8	3														
2.440	2.480	50	10	5														
2.480	2.520	51	11	6	1													
2.520	2.560	53	13	8	3													
2.560	2.600	55	15	10	5													
2.600	2.640	56	16	11	6	1												
2.640	2.680	58	18	13	8	3												
2.680	2.720	59	19	14	9	4												
2.720	2.760	61	21	16	11	6	1											
2.760	2.800	63	23	18	13	8	3											
2.800	2.840	64	24	19	14	9	4											
2.840	2.880	66	26	21	16	11	6	1										
2.880	2.920	67	27	22	17	12	7	2										
2.920	2.960	69	29	24	19	14	9	4										
2.960	3.000	71	31	26	21	16	11	6	1									
3.000	3.040	72	32	27	22	17	12	7	2									
3.040	3.080	74	34	29	24	19	14	9	4									
3.080	3.120	75	35	30	25	20	15	10	5	1								
3.120	3.160	77	37	32	27	22	17	12	7	2								
3.160	3.200	79	39	34	29	24	19	14	9	4								
3.200	3.240	80	40	35	30	25	20	15	10	5	1							
3.240	3.280	82	42	37	32	27	22	17	12	7	2							
3.280	3.320	83	43	38	33	28	23	18	13	8	3							
3.320	3.360	85	45	40	35	30	25	20	15	10	5	1						
3.360	3.400	87	47	42	37	32	27	22	17	12	7	2						
3.400	3.440	88	48	43	38	33	28	23	18	13	8	3						
3.440	3.480	90	50	45	40	35	30	25	20	15	10	5						
3.480	3.520	91	51	46	41	36	31	26	21	16	11	6						
3.520	3.560	93	53	48	43	38	33	28	23	18	13	8						
3.560	3.600	95	55	50	45	40	35	30	25	20	15	10						
3.600	3.640	96	56	51	46	41	36	31	26	21	16	11						
3.640	3.680	98	58	53	48	43	38	33	28	23	18	13						
3.680	3.720	99	59	54	49	44	39	34	29	24	19	14						
3.720	3.760	101	61	56	51	46	41	36	31	26	21	16						
3.760	3.800	103	63	58	53	48	43	38	33	28	23	18						
3.800	3.840	104	64	59	54	49	44	39	34	29	24	19						
3.840	3.880	106	66	61	56	51	46	41	36	31	26	21						
3.880	3.920	107	67	62	57	52	47	42	37	32	27	22						
3.920	3.960	109	69	64	59	54	49	44	39	34	29	24						
3.960	4.000	111	71	66	61	56	51	46	41	36	31	26						

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST	BUT LESS THAN	AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:															
		0	500	1,000	1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,500	7,000	7,500
The amount of tax to be withheld is:																	
1,180	1,200																
1,200	1,240	1															
1,240	1,280	2	1														
1,280	1,320	3	2	1													
1,320	1,360	5	3	2	1												
1,360	1,400	7	5	3	2	1											
1,400	1,440	8	7	5	3	2											
1,440	1,480	10	8	6	5	3	1										
1,480	1,520	11	10	8	6	5	3	1									
1,520	1,560	13	11	10	8	6	5	3	1								
1,560	1,600	15	13	11	10	8	6	5	3	1							
1,600	1,640	16	15	13	11	10	8	6	5	3	1						
1,640	1,680	18	16	14	13	11	9	8	6	4	3	1					
1,680	1,720	19	18	16	14	13	11	9	8	6	4	3	1				
1,720	1,760	21	19	18	16	14	13	11	9	8	6	4	3	1			
1,760	1,800	23	21	19	18	16	14	13	11	9	8	6	4	3	1		
1,800	1,840	24	23	21	19	18	16	14	13	11	9	8	6	4	3	1	
1,840	1,880	26	24	22	21	19	17	16	14	12	11	9	7	6	4	2	1
1,880	1,920	27	26	24	22	21	19	17	16	14	12	11	9	7	6	4	2
1,920	1,960	29	27	26	24	22	21	19	17	16	14	12	11	9	7	6	4
1,960	2,000	31	29	27	26	24	22	21	19	17	16	14	12	11	9	7	6
2,000	2,040	32	31	29	27	26	24	22	21	19	17	16	14	12	11	9	7
2,040	2,080	34	32	30	29	27	25	24	22	20	19	17	15	14	12	10	9
2,080	2,120	35	34	32	30	29	27	25	24	22	20	19	17	15	14	12	10
2,120	2,160	37	35	34	32	30	29	27	25	24	22	20	19	17	15	14	12
2,160	2,200	39	37	35	34	32	30	29	27	25	24	22	20	19	17	15	14
2,200	2,240	40	39	37	35	34	32	30	29	27	25	24	22	20	19	17	15
2,240	2,280	42	40	38	37	35	33	32	30	28	27	25	23	22	20	18	17
2,280	2,320	43	42	40	38	37	35	33	32	30	28	27	25	23	22	20	18
2,320	2,360	45	43	42	40	38	37	35	33	32	30	28	27	25	23	22	20
2,360	2,400	47	45	43	42	40	38	37	35	33	32	30	28	27	25	23	22
2,400	2,440	48	47	45	43	42	40	38	37	35	33	32	30	28	27	25	23
2,440	2,480	50	48	46	45	43	41	40	38	36	35	33	31	30	28	26	25
2,480	2,520	51	50	48	46	45	43	41	40	38	36	35	33	31	30	28	26
2,520	2,560	53	51	50	48	46	45	43	41	40	38	36	35	33	31	30	28
2,560	2,600	55	53	51	50	48	46	45	43	41	40	38	36	35	33	31	30
2,600	2,640	56	55	53	51	50	48	46	45	43	41	40	38	36	35	33	31
2,640	2,680	58	56	54	53	51	49	48	46	44	43	41	39	38	36	34	33
2,680	2,720	59	58	56	54	53	51	49	48	46	44	43	41	39	38	36	34
2,720	2,760	61	59	58	56	54	53	51	49	48	46	44	43	41	39	38	36
2,760	2,800	63	61	59	58	56	54	53	51	49	48	46	44	43	41	39	38
2,800	2,840	64	63	61	59	58	56	54	53	51	49	48	46	44	43	41	39
2,840	2,880	66	64	62	61	59	57	56	54	52	51	49	47	46	44	42	41
2,880	2,920	67	66	64	62	61	59	57	56	54	52	51	49	47	46	44	42
2,920	2,960	69	67	66	64	62	61	59	57	56	54	52	51	49	47	46	44
2,960	3,000	71	69	67	66	64	62	61	59	57	56	54	52	51	49	47	46
3,000	3,040	72	71	69	67	66	64	62	61	59	57	56	54	52	51	49	47
3,040	3,080	74	72	70	69	67	65	64	62	60	59	57	55	54	52	50	49
3,080	3,120	75	74	72	70	69	67	65	64	62	60	59	57	55	54	52	50
3,120	3,160	77	75	74	72	70	69	67	65	64	62	60	59	57	55	54	52
3,160	3,200	79	77	75	74	72	70	69	67	65	64	62	60	59	57	55	54
3,200	3,240	80	79	77	75	74	72	70	69	67	65	64	62	60	59	57	55
3,240	3,280	82	80	78	77	75	73	72	70	68	67	65	63	62	60	58	57
3,280	3,320	83	82	80	78	77	75	73	72	70	68	67	65	63	62	60	58
3,320	3,360	85	83	82	80	78	77	75	73	72	70	68	67	65	63	62	60
3,360	3,400	87	85	83	82	80	78	77	75	73	72	70	68	67	65	63	62
3,400	3,440	88	87	85	83	82	80	78	77	75	73	72	70	68	67	65	63
3,440	3,480	90	88	86	85	83	81	80	78	76	75	73	71	70	68	66	65
3,480	3,520	91	90	88	86	85	83	81	80	78	76	75	73	71	70	68	66
3,520	3,560	93	91	90	88	86	85	83	81	80	78	76	75	73	71	70	68
3,560	3,600	95	93	91	90	88	86	85	83	81	80	78	76	75	73	71	70
3,600	3,640	96	95	93	91	90	88	86	85	83	81	80	78	76	75	73	71
3,640	3,680	98	96	94	93	91	89	88	86	84	83	81	79	78	76	74	73
3,680	3,720	99	98	96	94	93	91	89	88	86	84	83	81	79	78	76	74
3,720	3,760	101	99	98	96	94	93	91	89	88	86	84	83	81	79	78	76
3,760	3,800	103	101	99	98	96	94	93	91	89	88	86	84	83	81	79	78

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:																
		8,500	9,000	9,500	10,000	10,500	11,000	11,500	12,000	12,500	13,000	13,500	14,000	14,500	15,000	15,500	16,000	16,500
The amount of tax to be withheld is:																		
1.900	1.920																	
1.920	1.960	1																
1.960	2.000	2	1															
2.000	2.040	4	2															
2.040	2.080	5	4	2	1													
2.080	2.120	7	5	4	2	1												
2.120	2.160	9	7	5	4	2	1											
2.160	2.200	10	9	7	5	4	2	1										
2.200	2.240	12	10	9	7	5	4	2	1									
2.240	2.280	13	12	10	8	7	5	3	2	1								
2.280	2.320	15	13	12	10	8	7	5	3	2	1							
2.320	2.360	17	15	13	12	10	8	7	5	3	2	1						
2.360	2.400	18	17	15	13	12	10	8	7	5	3	2	1					
2.400	2.440	20	18	17	15	13	12	10	8	7	5	3	2					
2.440	2.480	21	20	18	16	15	13	11	10	8	6	5	3	1				
2.480	2.520	23	21	20	18	16	15	13	11	10	8	6	5	3	1			
2.520	2.560	25	23	21	20	18	16	15	13	11	10	8	6	5	3	1		
2.560	2.600	26	25	23	21	20	18	16	15	13	11	10	8	6	5	3	1	
2.600	2.640	28	26	25	23	21	20	18	16	15	13	11	10	8	6	5	3	1
2.640	2.680	29	28	26	24	23	21	19	18	16	14	13	11	9	8	6	4	3
2.680	2.720	31	29	28	26	24	23	21	19	18	16	14	13	11	9	8	6	4
2.720	2.760	33	31	29	28	26	24	23	21	19	18	16	14	13	11	9	8	6
2.760	2.800	34	33	31	29	28	26	24	23	21	19	18	16	14	13	11	9	8
2.800	2.840	36	34	33	31	29	28	26	24	23	21	19	18	16	14	13	11	9
2.840	2.880	37	36	34	32	31	29	27	26	24	22	21	19	17	16	14	12	11
2.880	2.920	39	37	36	34	32	31	29	27	26	24	22	21	19	17	16	14	12
2.920	2.960	41	39	37	36	34	32	31	29	27	26	24	22	21	19	17	16	14
2.960	3.000	42	41	39	37	36	34	32	31	29	27	26	24	22	21	19	17	16
3.000	3.040	44	42	41	39	37	36	34	32	31	29	27	26	24	22	21	19	17
3.040	3.080	45	44	42	40	39	37	35	34	32	30	29	27	25	24	22	20	19
3.080	3.120	47	45	44	42	40	39	37	35	34	32	30	29	27	25	24	22	20
3.120	3.160	49	47	45	44	42	40	39	37	35	34	32	30	29	27	25	24	22
3.160	3.200	50	49	47	45	44	42	40	39	37	35	34	32	30	29	27	25	24
3.200	3.240	52	50	49	47	45	44	42	40	39	37	35	34	32	30	29	27	25
3.240	3.280	53	52	50	48	47	45	43	42	40	38	37	35	33	32	30	28	27
3.280	3.320	55	53	52	50	48	47	45	43	42	40	38	37	35	33	32	30	28
3.320	3.360	57	55	53	52	50	48	47	45	43	42	40	38	37	35	33	32	30
3.360	3.400	58	57	55	53	52	50	48	47	45	43	42	40	38	37	35	33	32
3.400	3.440	60	58	57	55	53	52	50	48	47	45	43	42	40	38	37	35	33
3.440	3.480	61	60	58	56	55	53	51	50	48	46	45	43	41	40	38	36	35
3.480	3.520	63	61	60	58	56	55	53	51	50	48	46	45	43	41	40	38	36
3.520	3.560	65	63	61	60	58	56	55	53	51	50	48	46	45	43	41	40	38
3.560	3.600	66	65	63	61	60	58	56	55	53	51	50	48	46	45	43	41	40
3.600	3.640	68	66	65	63	61	60	58	56	55	53	51	50	48	46	45	43	41
3.640	3.680	69	68	66	64	63	61	59	58	56	54	53	51	49	48	46	44	43
3.680	3.720	71	69	68	66	64	63	61	59	58	56	54	53	51	49	48	46	44
3.720	3.760	73	71	69	68	66	64	63	61	59	58	56	54	53	51	49	48	46
3.760	3.800	74	73	71	69	68	66	64	63	61	59	58	56	54	53	51	49	48
3.800	3.840	76	74	73	71	69	68	66	64	63	61	59	58	56	54	53	51	49
3.840	3.880	77	76	74	72	71	69	67	66	64	62	61	59	57	56	54	52	51
3.880	3.920	79	77	76	74	72	71	69	67	66	64	62	61	59	57	56	54	52
3.920	3.960	81	79	77	76	74	72	71	69	67	66	64	62	61	59	57	56	54
3.960	4.000	82	81	79	77	76	74	72	71	69	67	66	64	62	61	59	57	56
4.000	4.040	84	82	81	79	77	76	74	72	71	69	67	66	64	62	61	59	57
4.040	4.080	85	84	82	80	79	77	75	74	72	70	69	67	65	64	62	60	59
4.080	4.120	87	85	84	82	80	79	77	75	74	72	70	69	67	65	64	62	60
4.120	4.160	89	87	85	84	82	80	79	77	75	74	72	70	69	67	65	64	62
4.160	4.200	90	89	87	85	84	82	80	79	77	75	74	72	70	69	67	65	64
4.200	4.240	92	90	89	87	85	84	82	80	79	77	75	74	72	70	69	67	65
4.240	4.280	93	92	90	88	87	85	83	82	80	78	77	75	73	72	70	68	67
4.280	4.320	95	93	92	90	88	87	85	83	82	80	78	77	75	73	72	70	68
4.320	4.360	97	95	93	92	90	88	87	85	83	82	80	78	77	75	73	72	70
4.360	4.400	98	97	95	93	92	90	88	87	85	83	82	80	78	77	75	73	72
4.400	4.440	100	98	97	95	93	92	90	88	87	85	83	82	80	78	77	75	73
4.440	4.480	101	100	98	96	95	93	91	90	88	86	85	83	81	80	78	76	75
4.480	4.520	103	101	100	98	96	95	93	91	90	88	86	85	83	81	80	78	76

TABLE D - MARRIED (BOTH SPOUSES EMPLOYED)
CONTINUED

MONTHLY PAYROLL PERIOD

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

MISSISSIPPI

WITHHOLDING TAX CALENDAR

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

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