



# Montana Withholding Tax Tables

Tables last revised on January 10, 2005  
Effective until further notice.

Montana Employers: This booklet contains tax tables and other information that is important to you and your employees. The tables are also available from the department's website at <http://revenue.mt.gov>. Click on Forms & Resources / Downloadable Forms – Current Tax Year / Withholding Forms



# Montana State Withholding Tax Guide

## Tax Tables

The withholding tax tables and tax formulas for computerized systems were last revised on January 10, 2005. They are effective until further notice.

## File and Pay Your Withholding Tax Online

The Department of Revenue's Business Tax Express, a secure web-based application, is free and easy to use! Business Tax Express is available for employers to file and pay their state withholding taxes and allows for multiple employers to be reported by one transmitter.

New users of this application will be required to complete an online registration, which will include customer information and banking information. The banking information will be used for ACH (electronic) debit payments. A confirmation number will be issued for each transaction submitted through Business Tax Express.

Another feature of Business Tax Express is the ability to view online payment history for each account for up to two years from the initial date of use. This payment history information can be used to compile annual reconciliation reports.

To learn more and to register, please log on to <https://app.mt.gov/bustax/>

Electronic filing is efficient, confidential, accurate, free and provides you with a confirmation that the department has received your payment.

## Tax Liability Worksheet

The withholding tables are intended to be nothing more than an estimate of the tax liability for an employee within a given salary/wage range and exemptions claimed. The estimate is based on wages/salaries only and does not provide for the special circumstances of each employee. Each employee should evaluate his or her individual income tax situation and adjust the withholding accordingly. On the back, we have provided an Estimated Tax Liability Worksheet for that purpose.

The employee may file a new Form W-4, for state purposes only, to request additional withholding from each paycheck or to adjust the number of allowances claimed.

## For More Information

For more information regarding wages subject to withholding tax, an employer handbook is available online by visiting our website at <http://revenue.mt.gov> or can be obtained by contacting our Citizen Services Call Center.

## Call or write:

Department of Revenue  
PO Box 5835  
Helena, MT 59604-5835

Toll free (866) 859-2254 (in Helena 444-6900)

Or visit our website at <http://revenue.mt.gov>

### Monthly Withholding Table

(Last revised on January 10, 2005. Effective until further notice.)

Wages Paid		0	1	2	3	4	5	6	7	8	9	10 or more
At Least	But Less Than	AMOUNT TO BE WITHHELD										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	100	1	0	0	0	0	0	0	0	0	0	0
100	200	3	0	0	0	0	0	0	0	0	0	0
200	300	5	2	0	0	0	0	0	0	0	0	0
300	400	6	3	1	0	0	0	0	0	0	0	0
400	500	8	5	2	0	0	0	0	0	0	0	0
500	600	10	7	4	1	0	0	0	0	0	0	0
600	700	13	9	6	3	0	0	0	0	0	0	0
700	800	18	11	8	5	2	0	0	0	0	0	0
800	900	22	15	10	7	4	1	0	0	0	0	0
900	1000	27	20	13	9	6	3	0	0	0	0	0
1000	1100	31	24	17	10	8	5	2	0	0	0	0
1100	1200	35	28	22	15	9	6	4	1	0	0	0
1200	1300	40	33	26	19	12	8	5	3	0	0	0
1300	1400	46	37	30	23	16	10	7	4	2	0	0
1400	1500	52	42	35	28	21	14	9	6	3	0	0
1500	1600	58	48	39	32	25	18	11	8	5	2	0
1600	1700	64	54	45	37	30	23	16	10	7	4	1
1700	1800	70	60	51	41	34	27	20	13	9	6	3
1800	1900	76	66	57	47	38	31	24	17	11	8	5
1900	2000	82	72	63	53	44	36	29	22	15	9	7
2000	2100	88	78	69	59	50	40	33	26	19	12	8
2100	2200	94	84	75	65	56	46	38	31	24	17	10
2200	2300	100	90	81	71	62	52	43	35	28	21	14
2300	2400	106	96	87	77	68	58	49	39	33	26	19
2400	2500	112	102	93	83	74	64	55	45	37	30	23
2500	2750	122	113	103	94	84	75	65	56	46	38	31
2750	3000	137	128	118	109	99	90	80	71	61	52	42
3000	3250	152	143	133	124	114	105	95	86	76	67	57
3250	3500	167	158	148	139	129	120	110	101	91	82	72
3500	3750	182	173	163	154	144	135	125	116	106	97	87
3750	4000	197	188	178	169	159	150	140	131	121	112	102
4000	4250	212	203	193	184	174	165	155	146	136	127	117
4250	4500	227	218	208	199	189	180	170	161	151	142	132
4500	4750	242	233	223	214	204	195	185	176	166	157	147
4750	5000	257	248	238	229	219	210	200	191	181	172	162
5000	5250	272	263	253	244	234	225	215	206	196	187	177
5250	5500	287	278	268	259	249	240	230	221	211	202	192
5500	5750	302	293	283	274	264	255	245	236	226	217	207
5750	6000	317	308	298	289	279	270	260	251	241	232	222
6000	6250	332	323	313	304	294	285	275	266	256	247	237
6250	6500	347	338	328	319	309	300	290	281	271	262	252
6500	6750	362	353	343	334	324	315	305	296	286	277	267
6750	7000	377	368	358	349	339	330	320	311	301	292	282
7000	7250	392	383	373	364	354	345	335	326	316	307	297
7250	7500	407	398	388	379	369	360	350	341	331	322	312
7500	7750	422	413	403	394	384	375	365	356	346	337	327
7750	8000	437	428	418	409	399	390	380	371	361	352	342
8000	8250	452	443	433	424	414	405	395	386	376	367	357
8250	8500	467	458	448	439	429	420	410	401	391	382	372
8500	8750	482	473	463	454	444	435	425	416	406	397	387
8750	9000	497	488	478	469	459	450	440	431	421	412	402
9000	9250	512	503	493	484	474	465	455	446	436	427	417
9250	9500	527	518	508	499	489	480	470	461	451	442	432
9500	9750	542	533	523	514	504	495	485	476	466	457	447
9750	10000	557	548	538	529	519	510	500	491	481	472	462
10000	10250	573	563	553	544	534	525	515	506	496	487	477
10250	10500	590	579	569	559	549	540	530	521	511	502	492
10500	10750	606	596	585	575	564	555	545	536	526	517	507
10750	11000	623	612	602	591	581	570	560	551	541	532	522
		6.6% of the amount over 11000 plus....										
11000	or over	631	620	610	599	589	579	568	558	549	539	530

### Semi-Monthly Withholding Table

(Last revised on January 10, 2005. Effective until further notice.)

Wages Paid		0	1	2	3	4	5	6	7	8	9	10 or more
At Least	But Less Than	AMOUNT TO BE WITHHELD										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	100	1	0	0	0	0	0	0	0	0	0	0
100	150	2	1	0	0	0	0	0	0	0	0	0
150	200	3	2	0	0	0	0	0	0	0	0	0
200	250	4	3	1	0	0	0	0	0	0	0	0
250	300	5	4	2	1	0	0	0	0	0	0	0
300	350	7	4	3	2	0	0	0	0	0	0	0
350	400	9	5	4	2	1	0	0	0	0	0	0
400	450	11	8	5	3	2	1	0	0	0	0	0
450	500	13	10	6	4	3	1	0	0	0	0	0
500	600	17	13	10	6	4	3	1	0	0	0	0
600	700	21	18	14	11	7	5	3	2	0	0	0
700	800	27	23	18	15	11	8	5	4	2	1	0
800	900	33	29	24	19	16	12	9	5	4	2	1
900	1000	39	35	30	25	20	17	13	10	6	4	3
1000	1100	45	41	36	31	26	22	18	14	11	7	5
1100	1200	51	47	42	37	32	28	23	19	15	12	8
1200	1300	57	53	48	43	38	34	29	24	20	16	13
1300	1400	63	59	54	49	44	40	35	30	25	21	17
1400	1500	69	65	60	55	50	46	41	36	31	27	22
1500	1600	75	71	66	61	56	52	47	42	37	33	28
1600	1700	81	77	72	67	62	58	53	48	43	39	34
1700	1800	87	83	78	73	68	64	59	54	49	45	40
1800	1900	93	89	84	79	74	70	65	60	55	51	46
1900	2000	99	95	90	85	80	76	71	66	61	57	52
2000	2100	105	101	96	91	86	82	77	72	67	63	58
2100	2200	111	107	102	97	92	88	83	78	73	69	64
2200	2300	117	113	108	103	98	94	89	84	79	75	70
2300	2400	123	119	114	109	104	100	95	90	85	81	76
2400	2500	129	125	120	115	110	106	101	96	91	87	82
2500	2600	135	131	126	121	116	112	107	102	97	93	88
2600	2700	141	137	132	127	122	118	113	108	103	99	94
2700	2800	147	143	138	133	128	124	119	114	109	105	100
2800	2900	153	149	144	139	134	130	125	120	115	111	106
2900	3000	159	155	150	145	140	136	131	126	121	117	112
3000	3100	165	161	156	151	146	142	137	132	127	123	118
3100	3200	171	167	162	157	152	148	143	138	133	129	124
3200	3300	177	173	168	163	158	154	149	144	139	135	130
3300	3400	183	179	174	169	164	160	155	150	145	141	136
3400	3500	189	185	180	175	170	166	161	156	151	147	142
3500	3600	195	191	186	181	176	172	167	162	157	153	148
3600	3700	201	197	192	187	182	178	173	168	163	159	154
3700	3800	207	203	198	193	188	184	179	174	169	165	160
3800	3900	213	209	204	199	194	190	185	180	175	171	166
3900	4000	219	215	210	205	200	196	191	186	181	177	172
4000	4100	225	221	216	211	206	202	197	192	187	183	178
4100	4200	231	227	222	217	212	208	203	198	193	189	184
4200	4300	237	233	228	223	218	214	209	204	199	195	190
4300	4400	243	239	234	229	224	220	215	210	205	201	196
4400	4500	249	245	240	235	230	226	221	216	211	207	202
4500	4600	255	251	246	241	236	232	227	222	217	213	208
4600	4700	261	257	252	247	242	238	233	228	223	219	214
4700	4800	267	263	258	253	248	244	239	234	229	225	220
4800	4900	273	269	264	259	254	250	245	240	235	231	226
4900	5000	279	275	270	265	260	256	251	246	241	237	232
5000	5100	285	281	276	271	266	262	257	252	247	243	238
5100	5200	292	287	282	277	272	268	263	258	253	249	244
5200	5300	305	294	288	283	278	274	269	264	259	255	250
5300	5400	306	300	295	290	285	280	275	270	265	261	256
5400	5500	312	307	302	296	291	286	281	276	271	267	262
6.6% of the amount over 5500 plus....												
5500	or over	315	310	305	300	295	289	284	279	274	270	265

### Bi-Weekly Withholding Table

(Last revised on January 10, 2005. Effective until further notice.)

Wages Paid		0	1	2	3	4	5	6	7	8	9	10 or more
At Least	But Less Than	AMOUNT TO BE WITHHELD										
0	20	0	0	0	0	0	0	0	0	0	0	0
20	30	0	0	0	0	0	0	0	0	0	0	0
30	40	1	0	0	0	0	0	0	0	0	0	0
40	50	1	0	0	0	0	0	0	0	0	0	0
50	60	1	0	0	0	0	0	0	0	0	0	0
60	70	1	0	0	0	0	0	0	0	0	0	0
70	80	1	0	0	0	0	0	0	0	0	0	0
80	90	2	0	0	0	0	0	0	0	0	0	0
90	100	2	0	0	0	0	0	0	0	0	0	0
100	125	2	1	0	0	0	0	0	0	0	0	0
125	150	2	1	0	0	0	0	0	0	0	0	0
150	175	3	2	0	0	0	0	0	0	0	0	0
175	200	3	2	1	0	0	0	0	0	0	0	0
200	225	4	3	1	0	0	0	0	0	0	0	0
225	250	4	3	2	0	0	0	0	0	0	0	0
250	300	5	4	2	1	0	0	0	0	0	0	0
300	400	8	5	4	2	1	0	0	0	0	0	0
400	500	13	10	6	4	3	2	0	0	0	0	0
500	600	17	14	11	8	5	3	2	1	0	0	0
600	700	23	18	15	12	9	6	4	2	1	0	0
700	800	29	24	20	16	13	10	7	4	3	2	0
800	900	35	30	26	22	18	14	11	8	5	3	2
900	1000	41	36	32	28	23	19	16	12	9	6	4
1000	1100	47	42	38	34	29	25	20	17	13	10	7
1100	1200	53	48	44	40	35	31	26	22	18	15	11
1200	1300	59	54	50	46	41	37	32	28	24	19	16
1300	1400	65	60	56	52	47	43	38	34	30	25	21
1400	1500	71	66	62	58	53	49	44	40	36	31	27
1500	1600	77	72	68	64	59	55	50	46	42	37	33
1600	1700	83	78	74	70	65	61	56	52	48	43	39
1700	1800	89	84	80	76	71	67	62	58	54	49	45
1800	1900	95	90	86	82	77	73	68	64	60	55	51
1900	2000	101	96	92	88	83	79	74	70	66	61	57
2000	2100	107	102	98	94	89	85	80	76	72	67	63
2100	2200	113	108	104	100	95	91	86	82	78	73	69
2200	2300	119	114	110	106	101	97	92	88	84	79	75
2300	2400	125	120	116	112	107	103	98	94	90	85	81
2400	2500	131	126	122	118	113	109	104	100	96	91	87
2500	2600	137	132	128	124	119	115	110	106	102	97	93
2600	2700	143	138	134	130	125	121	116	112	108	103	99
2700	2800	149	144	140	136	131	127	122	118	114	109	105
2800	2900	155	150	146	142	137	133	128	124	120	115	111
2900	3000	161	156	152	148	143	139	134	130	126	121	117
3000	3100	167	162	158	154	149	145	140	136	132	127	123
3100	3200	173	168	164	160	155	151	146	142	138	133	129
3200	3300	179	174	170	166	161	157	152	148	144	139	135
3300	3400	185	180	176	172	167	163	158	154	150	145	141
3400	3500	191	186	182	178	173	169	164	160	156	151	147
3500	3600	197	192	188	184	179	175	170	166	162	157	153
3600	3700	203	198	194	190	185	181	176	172	168	163	159
3700	3800	209	204	200	196	191	187	182	178	174	169	165
3800	3900	215	210	206	202	197	193	188	184	180	175	171
3900	4000	221	216	212	208	203	199	194	190	186	181	177
4000	4100	227	222	218	214	209	205	200	196	192	187	183
4100	4200	233	228	224	220	215	211	206	202	198	193	189
4200	4300	239	234	230	226	221	217	212	208	204	199	195
4300	4400	245	240	236	232	227	223	218	214	210	205	201
4400	4500	251	246	242	238	233	229	224	220	216	211	207
4500	4600	257	252	248	244	239	235	230	226	222	217	213
4600	4700	263	258	254	250	245	241	236	232	228	223	219
6.6% of the amount over 4700 plus....												
4700	or over	266	261	257	253	248	244	239	235	231	226	222

### Weekly Withholding Table

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Wages Paid		AMOUNT TO BE WITHHELD											
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	
0	10	0	0	0	0	0	0	0	0	0	0	0	
10	15	0	0	0	0	0	0	0	0	0	0	0	
15	20	0	0	0	0	0	0	0	0	0	0	0	
20	25	0	0	0	0	0	0	0	0	0	0	0	
25	30	0	0	0	0	0	0	0	0	0	0	0	
30	35	1	0	0	0	0	0	0	0	0	0	0	
35	40	1	0	0	0	0	0	0	0	0	0	0	
40	45	1	0	0	0	0	0	0	0	0	0	0	
45	50	1	0	0	0	0	0	0	0	0	0	0	
50	55	1	0	0	0	0	0	0	0	0	0	0	
55	60	1	0	0	0	0	0	0	0	0	0	0	
60	65	1	0	0	0	0	0	0	0	0	0	0	
65	70	1	1	0	0	0	0	0	0	0	0	0	
70	75	1	1	0	0	0	0	0	0	0	0	0	
75	80	1	1	0	0	0	0	0	0	0	0	0	
80	85	1	1	0	0	0	0	0	0	0	0	0	
85	90	2	1	0	0	0	0	0	0	0	0	0	
90	95	2	1	0	0	0	0	0	0	0	0	0	
95	100	2	1	0	0	0	0	0	0	0	0	0	
100	110	2	1	1	0	0	0	0	0	0	0	0	
110	120	2	1	1	0	0	0	0	0	0	0	0	
120	130	2	2	1	0	0	0	0	0	0	0	0	
130	140	2	2	1	0	0	0	0	0	0	0	0	
140	150	3	2	1	1	0	0	0	0	0	0	0	
150	160	3	2	1	1	0	0	0	0	0	0	0	
160	170	4	2	2	1	0	0	0	0	0	0	0	
170	180	4	3	2	1	1	0	0	0	0	0	0	
180	195	5	3	2	1	1	0	0	0	0	0	0	
195	210	5	4	2	2	1	0	0	0	0	0	0	
210	225	6	4	3	2	1	1	0	0	0	0	0	
225	240	7	5	4	2	2	1	0	0	0	0	0	
240	255	7	6	4	3	2	1	1	0	0	0	0	
255	270	8	6	5	3	2	1	1	0	0	0	0	
270	285	9	7	5	4	2	2	1	0	0	0	0	
285	300	9	8	6	5	3	2	1	1	0	0	0	
300	320	10	9	7	5	4	2	2	1	0	0	0	
320	340	12	9	8	6	5	3	2	1	1	0	0	
340	360	13	11	9	7	5	4	2	2	1	0	0	
360	380	14	12	10	8	6	5	3	2	1	1	0	
380	400	15	13	11	9	7	6	4	2	2	1	0	
400	500	19	17	15	12	10	8	7	5	3	2	2	
500	600	25	23	21	18	16	14	12	10	8	6	5	
600	700	31	29	27	24	22	20	18	16	13	11	9	
700	800	37	35	33	30	28	26	24	22	19	17	15	
800	900	43	41	39	36	34	32	30	28	25	23	21	
900	1000	49	47	45	42	40	38	36	34	31	29	27	
1000	1100	55	53	51	48	46	44	42	40	37	35	33	
1100	1200	61	59	57	54	52	50	48	46	43	41	39	
1200	1300	67	65	63	60	58	56	54	52	49	47	45	
1300	1400	73	71	69	66	64	62	60	58	55	53	51	
1400	1500	79	77	75	72	70	68	66	64	61	59	57	
1500	1600	85	83	81	78	76	74	72	70	67	65	63	
1600	1700	91	89	87	84	82	80	78	76	73	71	69	
1700	1800	97	95	93	90	88	86	84	82	79	77	75	
1800	1900	103	101	99	96	94	92	90	88	85	83	81	
1900	2000	109	107	105	102	100	98	95	94	91	89	87	
2000	2100	115	113	111	108	106	104	102	100	97	95	93	
2100	2200	121	119	117	114	112	110	108	106	103	101	99	
2200	2300	127	125	123	120	118	116	114	112	109	107	105	
2300	2400	133	131	129	126	124	122	120	118	115	113	111	
		6.6% of the amount over 2400 plus....											
2400	or over	136	134	132	129	127	125	123	121	118	116	114	

### Daily Withholding Table

(Last revised on January 10, 2005. Effective until further notice.)

Wages Paid		0	1	2	3	4	5	6	7	8	9	10 or more
At Least	But Less Than	AMOUNT TO BE WITHHELD										
0	5	0	0	0	0	0	0	0	0	0	0	0
5	10	0	0	0	0	0	0	0	0	0	0	0
10	15	0	0	0	0	0	0	0	0	0	0	0
15	20	0	0	0	0	0	0	0	0	0	0	0
20	25	0	0	0	0	0	0	0	0	0	0	0
25	30	1	0	0	0	0	0	0	0	0	0	0
30	35	1	1	0	0	0	0	0	0	0	0	0
35	40	1	1	1	0	0	0	0	0	0	0	0
40	45	1	1	1	1	0	0	0	0	0	0	0
45	50	2	1	1	1	1	0	0	0	0	0	0
50	55	2	2	1	1	1	1	0	0	0	0	0
55	60	2	2	2	1	1	1	1	0	0	0	0
60	65	3	2	2	2	1	1	1	1	0	0	0
65	70	3	3	2	2	2	1	1	1	1	0	0
70	75	3	3	3	2	2	2	1	1	1	1	0
75	80	3	3	3	3	2	2	2	1	1	1	1
80	85	4	3	3	3	3	2	2	2	1	1	1
85	90	4	4	3	3	3	3	2	2	2	1	1
90	95	4	4	4	3	3	3	3	2	2	2	1
95	100	5	4	4	4	3	3	3	3	2	2	2
100	105	5	5	4	4	4	3	3	3	2	2	2
105	110	5	5	5	4	4	4	3	3	3	2	2
110	115	6	5	5	5	4	4	4	3	3	3	2
115	120	6	6	5	5	5	4	4	4	3	3	3
120	125	6	6	6	5	5	5	4	4	4	3	3
125	130	6	6	6	6	5	5	5	4	4	4	3
130	135	7	6	6	6	6	5	5	5	4	4	4
135	140	7	7	6	6	6	6	5	5	5	4	4
140	145	7	7	7	6	6	6	6	5	5	5	4
145	150	8	7	7	7	6	6	6	6	5	5	5
150	155	8	8	7	7	7	6	6	6	5	5	5
155	160	8	8	8	7	7	7	6	6	6	5	5
160	165	9	8	8	8	7	7	7	6	6	6	5
165	170	9	9	8	8	8	7	7	7	6	6	6
170	175	9	9	9	8	8	8	7	7	7	6	6
175	180	9	9	9	9	8	8	8	7	7	7	6
180	185	10	9	9	9	9	8	8	8	7	7	7
185	190	10	10	9	9	9	9	8	8	8	7	7
190	195	10	10	10	9	9	9	9	8	8	8	7
195	200	11	10	10	10	9	9	9	9	8	8	8
200	205	11	11	10	10	10	9	9	9	8	8	8
205	210	11	11	11	10	10	10	9	9	9	8	8
210	215	12	11	11	11	10	10	10	9	9	9	8
215	220	12	12	11	11	11	10	10	10	9	9	9
220	225	12	12	12	11	11	11	10	10	10	9	9
225	230	12	12	12	12	11	11	11	10	10	10	9
230	235	13	12	12	12	12	11	11	11	10	10	10
235	240	13	13	12	12	12	12	11	11	11	10	10
240	245	13	13	13	12	12	12	12	11	11	11	10
245	250	14	13	13	13	12	12	12	12	11	11	11
250	255	14	14	13	13	13	12	12	12	11	11	11
255	260	14	14	14	13	13	13	12	12	12	11	11
260	265	15	14	14	14	13	13	13	12	12	12	11
265	270	15	15	14	14	14	13	13	13	12	12	12
270	280	15	15	15	14	14	14	13	13	13	13	12
280	290	16	16	15	15	15	14	14	14	13	13	13
290	300	17	16	16	16	15	15	15	14	14	14	13
300	310	17	17	17	16	16	16	15	15	15	14	14
310	320	18	17	17	17	16	16	16	16	15	15	15
320	330	18	18	18	17	17	17	16	16	16	16	15
		6.6% of the amount over 330 plus....										
330	or over	19	18	18	18	17	17	17	16	16	16	16





### Weekly Payroll Period

Step 1: Calculate Taxable earnings "T"  $T = G - (\$37 \times N)$

Step 2: Calculate Withholding Tax "W"  $W = A + (B \times (T - C))$

Net Taxable Earnings, T

**ROUND ALL RESULTS TO NEAREST DOLLAR**

At least...	Less than	A	Plus	B	Times the amount which T exceeds	C
\$0	\$135	\$0	plus	1.80%	of the taxable earnings	\$0
\$135	\$288	\$2	plus	4.40%	of the net taxable earnings over	\$135
\$288	\$2,308	\$9	plus	6.00%	of the net taxable earnings over	\$288
\$2,308	and over	\$130	plus	6.60%	of the net taxable earnings over	\$2,308

### Daily Payroll Period

Step 1: Calculate Taxable earnings "T"  $T = G - (\$5 \times N)$

Step 2: Calculate Withholding Tax "W"  $W = A + (B \times (T - C))$

Net Taxable Earnings, T

**ROUND ALL RESULTS TO NEAREST DOLLAR**

At least...	Less than	A	Plus	B	Times the amount which T exceeds	C
\$0	\$19	\$0	plus	1.80%	of the taxable earnings	\$0
\$19	\$41	\$0	plus	4.40%	of the net taxable earnings over	\$19
\$41	\$329	\$1	plus	6.00%	of the net taxable earnings over	\$41
\$329	and over	\$19	plus	6.60%	of the net taxable earnings over	\$329

### Annual Payroll Period

Step 1: Calculate Taxable earnings "T"  $T = G - (\$1,900 \times N)$

Step 2: Calculate Withholding Tax "W"  $W = A + (B \times (T - C))$

Net Taxable Earnings, T

**ROUND ALL RESULTS TO NEAREST DOLLAR**

At least...	Less than	A	Plus	B	Times the amount which T exceeds	C
\$0	\$7,000	\$0	plus	1.80%	of the taxable earnings	\$0
\$7,000	\$15,000	\$126	plus	4.40%	of the net taxable earnings over	\$7,000
\$15,000	\$120,000	\$478	plus	6.00%	of the net taxable earnings over	\$15,000
\$120,000	and over	\$6,778	plus	6.60%	of the net taxable earnings over	\$120,000

Example 1: An employee earns \$550 during a semi-monthly payroll period and claims five withholding allowances.

Step 1:  $T = \$550 - (\$79 \times 5) = \$550 - \$395 = \$155$

Step 2:  $W = \$0 + (0.018 \times (\$155 - \$0)) = \$3$  Rounded to the nearest dollar

Example 2: An employee claiming two exemptions earns \$2,950 during a bi-weekly payroll period.

Step 1:  $T = \$2,950 - (\$73 \times 2) = \$2,950 - \$146 = \$2,804$

Step 2:  $W = \$16 + (0.060 \times (\$2,804 - \$577)) = \$150$  Rounded to the nearest dollar

Example 3: An employee claiming one exemption earns \$135 during a weekly payroll period.

Step 1:  $T = \$135 - (\$37 \times 1) = \$98$

Step 2:  $W = \$0 + (0.018 \times (\$98 - \$0)) = \$2$  Rounded to the nearest dollar

## Estimated Tax Liability Worksheet

### 1. Income

Estimated gross annual earnings .....  (A)  
 Other income (interest, federal refunds, etc.) ..... +  (B)  
 Total income, line (A) plus line (B) ..... =  (C)

### 2. Reduction to Income

Exemptions you can claim on your tax return times \$2,110  
 Number of exemptions x \$2,110 .....  (D)  
 Estimated deductions/standard or itemized ..... +  (E)  
 Total reduction to income, line (D) plus line (E) ..... =  (F)

### 3. Estimate of Tax Liability

Total income from line (C) .....  (G)  
 Total reduction to income, line (D) plus line (E) .....  (H)  
 Taxable income, line (G) minus line (H) .....  (I)  
 Using the value in line (I) and the tax table below, calculate your estimated tax liability .....  (J)

#### Taxable Income from line (I)

More than	But not more than	Multiply the amount in line (I) by	and	Subtract	= Tax
\$0	\$2,600	1% (0.010)		\$0	
\$2,600	\$4,500	2% (0.020)		\$26	
\$4,500	\$6,900	3% (0.030)		\$71	
\$6,900	\$9,300	4% (0.040)		\$140	
\$9,300	\$12,000	5% (0.050)		\$233	
\$12,000	\$15,400	6% (0.060)		\$353	
\$15,400	or more	6.9% (0.069)		\$492	

### 4. Calculation of Amount Withheld

Amount of state withholding to date .....  (K)  
 Estimate withholding for remainder of the year (Amount withheld from your most recent paycheck, times the number of pay periods remaining in the year) .....  (L)  
 Estimated total withholding tax, line (K) plus line (L) .....  (M)

### 5. Total Liability

Estimated tax liability from line (J) .....  (N)  
 Estimated total withholding tax from line (M) .....  (O)

If line (N) is more than line (O), you may not have enough tax withheld to meet your income tax liability for the current year. You may want to divide the difference by the number of pay periods remaining and request your employer to withhold that additional amount each pay period.

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