

# WITHHOLDING OF TAX

## GENERAL TOPICAL INDEX – UPDATED TO 8/1/25

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, Withholding Tax Guide, IS&E Publications, Withholding Tax Update, and Attorney Generals’ Opinions

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**ADDENDUM**  
To Withholding of Tax General Topical Index

**Attorney Generals' Opinions**

There are no Attorney Generals' Opinions currently being used to administer the withholding of tax laws.

## GENERAL TOPICAL INDEX STRUCTURE

The Topical Index is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax (IS&E) Division.

The Topical Index includes the references listed below. The references are included in each of the tax sections, unless noted otherwise.

### **Statute:**

Wisconsin Statutes, including all Wisconsin laws enacted as of August 1, 2025.

### **Adm. Rule:**

Wisconsin Administrative Rules adopted as of August 1, 2025.

### **Tax Bulletin:**

*Wisconsin Tax Bulletins* (WTBs) published by the IS&E Division as of August 1, 2025. Numbers in this column refer to the issue number of the WTB, which appears in the upper part of each Bulletin, and to the page number. (Example: "191-9" is the October 2015 WTB, issue number 191, page 9.) Issue numbers followed by an "A" refer to an addendum published shortly after the main issue (usually a "New Tax Law" section).

### **Publication (P):**

Publications published by the IS&E Division as of August 1, 2025. Publications are noted by the prefix P in front of the number of the publication.

### **Fact Sheet (FS):**

Fact sheets published by the IS&E Division as of August 1, 2025. Fact sheets are noted by the prefix FS in front of the number of the fact sheet.

### **AGO (A):**

Relevant Attorney Generals' Opinions as of August 1, 2025. A listing of these opinions can be found as an addendum following the index for each type of tax.

**Withholding Tax Guide (W-166):**

Wisconsin Employer's Withholding Tax Guides in effect as of August 1, 2025. References are noted by W-166.

**Withholding Tax Update:**

Withholding Tax Updates issued by the IS&E Division as of August 1, 2025. The number in this column refers to the number of the Withholding Tax Update, which appears in the upper left-hand part of each update. (Example: 14-1 is the December 2014 Withholding Tax Update, number 2014-1.)