

WISCONSIN INCOME TAX WITHHOLDING TABLES AND METHODS

INTRODUCTION

Use the wage-bracket tables to determine the amount of income tax to be withheld on the following pages in the same way as those appearing in federal Circular E. There are two alternate methods of determining the amount of tax to be withheld which have been approved by the department. The instructions for these methods appear immediately following the wage-bracket tables. Employers who desire to use a method other than the wage-bracket tables or the approved alternate methods must receive permission from the department before the beginning of the payroll period for which the employer desires to withhold the tax by such other method.

An employer has the discretion of withholding an entire month's taxes in one pay period when payroll periods are more than once a month.

SUPPLEMENTAL WAGE PAYMENTS

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 were a single wage payment for the regular payroll period.

If supplemental wages are paid between regular payroll periods, the employer may determine the tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year.

As an alternative to the above methods, the withholding on supplemental wage payments may be determined by estimating the employee's annual gross salary and applying flat percentages to the **supplemental payments**. (These flat percentages may be used only where supplemental payments are involved; they cannot be used for determining the withholding liability for regular wages and salaries.)

Approved Flat Percentages

Annual At Least	Gross Salary But Less Than	%
0	10,220	4.6
10,220	20,440	6.15
20,440	153,280.....	6.5
153,280	225,000.....	6.75
225,000 and over.....		7.75

USE OF DAILY OR MISCELLANEOUS TABLES

If an employee has no payroll period, determine the tax to be withheld as if the wages were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated 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.

In cases where an employee is paid for a period of less than 1 week and signs a written statement (under penalties of perjury) that the employee does not work for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly, instead of a daily or miscellaneous payroll period.

Please turn the page to see the "daily or miscellaneous" charts.

SINGLE PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
0	9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9	14	.10										
14	19	.30	.30	.20	.20	.10	.10					
19	24	.50	.50	.40	.40	.30	.30	.20	.20	.10	.10	
24	29	.80	.70	.70	.60	.60	.50	.50	.40	.40	.30	.30
29	34	1.00	1.00	.90	.90	.80	.80	.70	.70	.60	.60	.50
34	39	1.30	1.20	1.20	1.10	1.10	1.00	1.00	.90	.90	.80	.80
39	44	1.60	1.50	1.50	1.40	1.30	1.30	1.20	1.20	1.10	1.10	1.00
44	49	1.90	1.90	1.80	1.70	1.70	1.60	1.50	1.50	1.40	1.30	1.30
49	54	2.30	2.20	2.20	2.10	2.00	1.90	1.90	1.80	1.70	1.70	1.60
54	59	2.60	2.60	2.50	2.40	2.40	2.30	2.20	2.20	2.10	2.00	2.00
59	64	3.00	2.90	2.80	2.80	2.70	2.60	2.60	2.50	2.40	2.40	2.30
64	69	3.30	3.30	3.20	3.10	3.10	3.00	2.90	2.80	2.80	2.70	2.60
69	74	3.70	3.60	3.60	3.50	3.40	3.30	3.30	3.20	3.10	3.10	3.00
74	79	4.10	4.00	3.90	3.90	3.80	3.70	3.60	3.60	3.50	3.40	3.40
79	84	4.40	4.40	4.30	4.20	4.10	4.10	4.00	3.90	3.90	3.80	3.70
84	89	4.80	4.70	4.70	4.60	4.50	4.40	4.40	4.30	4.20	4.20	4.10
89	94	5.20	5.10	5.00	4.90	4.90	4.80	4.70	4.70	4.60	4.50	4.40
94	99	5.50	5.50	5.40	5.30	5.20	5.20	5.10	5.00	5.00	4.90	4.80
99	104	5.90	5.80	5.70	5.70	5.60	5.50	5.50	5.40	5.30	5.20	5.20
104	109	6.30	6.20	6.10	6.00	6.00	5.90	5.80	5.80	5.70	5.60	5.50
109	114	6.60	6.50	6.50	6.40	6.30	6.30	6.20	6.10	6.00	6.00	5.90
114	119	7.00	6.90	6.80	6.80	6.70	6.60	6.60	6.50	6.40	6.30	6.30
119	124	7.30	7.30	7.20	7.10	7.00	7.00	6.90	6.80	6.80	6.70	6.60
124	129	7.70	7.60	7.50	7.40	7.40	7.30	7.20	7.20	7.10	7.00	6.90
129	134	8.00	7.90	7.80	7.80	7.70	7.60	7.60	7.50	7.40	7.30	7.30
134	139	8.30	8.20	8.20	8.10	8.00	8.00	7.90	7.80	7.70	7.70	7.60
139	144	8.60	8.60	8.50	8.40	8.30	8.30	8.20	8.10	8.10	8.00	7.90
144	149	9.00	8.90	8.80	8.70	8.70	8.60	8.50	8.50	8.40	8.30	8.20
149	154	9.30	9.20	9.10	9.10	9.00	8.90	8.90	8.80	8.70	8.60	8.60
154	159	9.60	9.50	9.50	9.40	9.30	9.30	9.20	9.10	9.00	9.00	8.90
159	164	9.90	9.90	9.80	9.70	9.60	9.60	9.50	9.40	9.40	9.30	9.20
164	169	10.30	10.20	10.10	10.00	10.00	9.90	9.80	9.80	9.70	9.60	9.50
169	174	10.60	10.50	10.40	10.40	10.30	10.20	10.20	10.10	10.00	9.90	9.90
174	179	10.90	10.80	10.80	10.70	10.60	10.60	10.50	10.40	10.30	10.30	10.20
179	184	11.20	11.20	11.10	11.00	10.90	10.90	10.80	10.70	10.70	10.60	10.50
184	189	11.60	11.50	11.40	11.30	11.30	11.20	11.10	11.10	11.00	10.90	10.80
189	194	11.90	11.80	11.70	11.70	11.60	11.50	11.50	11.40	11.30	11.20	11.20
194	199	12.20	12.10	12.10	12.00	11.90	11.90	11.80	11.70	11.60	11.60	11.50
199	204	12.50	12.50	12.40	12.30	12.20	12.20	12.10	12.00	12.00	11.90	11.80
204	209	12.90	12.80	12.70	12.60	12.60	12.50	12.40	12.40	12.30	12.20	12.10
209	214	13.20	13.10	13.00	13.00	12.90	12.80	12.80	12.70	12.60	12.50	12.50
214	219	13.50	13.40	13.40	13.30	13.20	13.20	13.10	13.00	12.90	12.90	12.80
219	224	13.80	13.80	13.70	13.60	13.50	13.50	13.40	13.30	13.30	13.20	13.10
224	229	14.20	14.10	14.00	13.90	13.90	13.80	13.70	13.70	13.60	13.50	13.40
229	234	14.50	14.40	14.30	14.30	14.20	14.10	14.10	14.00	13.90	13.80	13.80
234	239	14.80	14.70	14.70	14.60	14.50	14.50	14.40	14.30	14.20	14.20	14.10
239	244	15.10	15.10	15.00	14.90	14.80	14.80	14.70	14.60	14.60	14.50	14.40
244	249	15.50	15.40	15.30	15.20	15.20	15.10	15.00	15.00	14.90	14.80	14.70
249	254	15.80	15.70	15.60	15.60	15.50	15.40	15.40	15.30	15.20	15.10	15.10
254	259	16.10	16.00	16.00	15.90	15.80	15.80	15.70	15.60	15.50	15.50	15.40
259	264	16.40	16.40	16.30	16.20	16.10	16.10	16.00	15.90	15.90	15.80	15.70
264	269	16.80	16.70	16.60	16.50	16.50	16.40	16.30	16.30	16.20	16.10	16.00
269	274	17.10	17.00	16.90	16.90	16.80	16.70	16.70	16.60	16.50	16.40	16.40
274	279	17.40	17.30	17.30	17.20	17.10	17.10	17.00	16.90	16.80	16.80	16.70
		6.5% of the excess over \$279 plus										
279	409	17.60	17.50	17.40	17.40	17.30	17.20	17.10	17.10	17.00	16.90	16.90
		6.75% of the excess over \$409 plus										
409	600	26.00	25.90	25.90	25.80	25.70	25.70	25.60	25.50	25.50	25.40	25.30
		7.75% of the excess over \$600 plus										
600	and over	38.90	38.80	38.80	38.70	38.60	38.50	38.50	38.40	38.30	38.20	38.20

* More than 10 exemptions: Reduce amount from 10 exemption column by .10 for each additional exemption claimed.

MARRIED PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
0	13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	18	.10										
18	23	.30	.20	.20	.10	.10						
23	28	.50	.50	.40	.40	.30	.30	.20	.20	.10	.10	
28	33	.80	.70	.70	.60	.60	.50	.50	.40	.40	.30	.30
33	38	1.00	.90	.90	.80	.80	.70	.70	.60	.60	.50	.50
38	43	1.20	1.20	1.10	1.10	1.00	1.00	.90	.90	.80	.80	.70
43	48	1.60	1.50	1.40	1.40	1.30	1.20	1.20	1.10	1.10	1.00	1.00
48	53	1.90	1.90	1.80	1.70	1.70	1.60	1.50	1.50	1.40	1.30	1.30
53	58	2.30	2.20	2.20	2.10	2.00	2.00	1.90	1.80	1.80	1.70	1.60
58	63	2.70	2.60	2.50	2.50	2.40	2.30	2.30	2.20	2.10	2.10	2.00
63	68	3.00	3.00	2.90	2.80	2.80	2.70	2.60	2.60	2.50	2.40	2.40
68	73	3.40	3.40	3.30	3.20	3.10	3.10	3.00	2.90	2.90	2.80	2.70
73	78	3.80	3.70	3.70	3.60	3.50	3.50	3.40	3.30	3.20	3.20	3.10
78	83	4.20	4.10	4.10	4.00	3.90	3.80	3.80	3.70	3.60	3.60	3.50
83	88	4.60	4.50	4.50	4.40	4.30	4.20	4.20	4.10	4.00	4.00	3.90
88	93	5.00	4.90	4.80	4.80	4.70	4.60	4.60	4.50	4.40	4.30	4.30
93	98	5.40	5.30	5.20	5.20	5.10	5.00	4.90	4.90	4.80	4.70	4.70
98	103	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.20	5.10	5.10
103	108	6.20	6.10	6.00	5.90	5.90	5.80	5.70	5.70	5.60	5.50	5.40
108	113	6.50	6.50	6.40	6.30	6.30	6.20	6.10	6.00	6.00	5.90	5.80
113	118	6.90	6.90	6.80	6.70	6.60	6.60	6.50	6.40	6.40	6.30	6.20
118	123	7.30	7.20	7.10	7.10	7.00	6.90	6.80	6.80	6.70	6.60	6.60
123	128	7.60	7.50	7.50	7.40	7.30	7.20	7.20	7.10	7.00	7.00	6.90
128	133	7.90	7.80	7.80	7.70	7.60	7.60	7.50	7.40	7.30	7.30	7.20
133	138	8.20	8.20	8.10	8.00	8.00	7.90	7.80	7.70	7.70	7.60	7.50
138	143	8.60	8.50	8.40	8.40	8.30	8.20	8.10	8.10	8.00	7.90	7.90
143	148	8.90	8.80	8.80	8.70	8.60	8.50	8.50	8.40	8.30	8.30	8.20
148	153	9.20	9.10	9.10	9.00	8.90	8.90	8.80	8.70	8.60	8.60	8.50
153	158	9.50	9.50	9.40	9.30	9.30	9.20	9.10	9.00	9.00	8.90	8.80
158	163	9.90	9.80	9.70	9.70	9.60	9.50	9.40	9.40	9.30	9.20	9.20
163	168	10.20	10.10	10.10	10.00	9.90	9.80	9.80	9.70	9.60	9.60	9.50
168	173	10.50	10.40	10.40	10.30	10.20	10.20	10.10	10.00	9.90	9.90	9.80
173	178	10.80	10.80	10.70	10.60	10.60	10.50	10.40	10.30	10.30	10.20	10.10
178	183	11.20	11.10	11.00	11.00	10.90	10.80	10.70	10.70	10.60	10.50	10.50
183	188	11.50	11.40	11.40	11.30	11.20	11.10	11.10	11.00	10.90	10.90	10.80
188	193	11.80	11.70	11.70	11.60	11.50	11.50	11.40	11.30	11.20	11.20	11.10
193	198	12.10	12.10	12.00	11.90	11.90	11.80	11.70	11.60	11.60	11.50	11.40
198	203	12.50	12.40	12.30	12.30	12.20	12.10	12.00	12.00	11.90	11.80	11.80
203	208	12.80	12.70	12.70	12.60	12.50	12.40	12.40	12.30	12.20	12.20	12.10
208	213	13.10	13.00	13.00	12.90	12.80	12.80	12.70	12.60	12.50	12.50	12.40
213	218	13.40	13.40	13.30	13.20	13.20	13.10	13.00	12.90	12.90	12.80	12.70
218	223	13.80	13.70	13.60	13.60	13.50	13.40	13.30	13.30	13.20	13.10	13.10
223	228	14.10	14.00	14.00	13.90	13.80	13.70	13.70	13.60	13.50	13.50	13.40
228	233	14.40	14.30	14.30	14.20	14.10	14.10	14.00	13.90	13.80	13.80	13.70
233	238	14.70	14.70	14.60	14.50	14.50	14.40	14.30	14.20	14.20	14.10	14.00
238	243	15.10	15.00	14.90	14.90	14.80	14.70	14.60	14.60	14.50	14.40	14.40
243	248	15.40	15.30	15.30	15.20	15.10	15.00	15.00	14.90	14.80	14.80	14.70
248	253	15.70	15.60	15.60	15.50	15.40	15.40	15.30	15.20	15.10	15.10	15.00
253	258	16.00	16.00	15.90	15.80	15.80	15.70	15.60	15.50	15.50	15.40	15.30
258	263	16.40	16.30	16.20	16.20	16.10	16.00	15.90	15.90	15.80	15.70	15.70
263	268	16.70	16.60	16.60	16.50	16.40	16.30	16.30	16.20	16.10	16.10	16.00
268	273	17.00	16.90	16.90	16.80	16.70	16.70	16.60	16.50	16.40	16.40	16.30
273	278	17.30	17.30	17.20	17.10	17.10	17.00	16.90	16.80	16.80	16.70	16.60
278	283	17.70	17.60	17.50	17.50	17.40	17.30	17.20	17.20	17.10	17.00	17.00
		6.5% of the excess of \$283 PLUS										
283	409	17.80	17.80	17.70	17.60	17.50	17.50	17.40	17.30	17.30	17.20	17.10
		6.75% of the excess of \$409 PLUS										
409	600	26.00	25.90	25.90	25.80	25.70	25.70	25.60	25.50	25.50	25.40	25.30
		7.75% of the excess of \$600 PLUS										
600	and over	38.90	38.80	38.80	38.70	38.60	38.50	38.50	38.40	38.30	38.20	38.20

* More than 10 exemptions: Reduce amount from 10 exemption column by .10 for each additional exemption claimed.