

Wisconsin Department of

**Revenue**

# **Withholding Tax Guide**

**Effective for Withholding Periods  
Beginning on or After April 1, 2014**



# TABLE OF CONTENTS

	Page
<b>1. FEDERAL EMPLOYER’S TAX GUIDE .....</b>	<b>5</b>
<b>2. REGISTRATION AND ACCOUNT INFORMATION .....</b>	<b>5</b>
A. APPLICATION PROCESS .....	5
B. WISCONSIN WITHHOLDING TAX NUMBER .....	6
C. FILING FREQUENCY .....	6
D. REACTIVATE WITHHOLDING ACCOUNT .....	6
E. CHANGE IN BUSINESS ENTITY .....	6
<b>3. GENERAL WITHHOLDING INFORMATION .....</b>	<b>7</b>
A. EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE .....	7
B. SPECIAL SITUATIONS REGARDING FORM WT-4 AND FORM WT-4A .....	7
C. EMPLOYEES CLAIMING EXEMPTION FROM WITHHOLDING (FORM WT-4) .....	8
D. WITHHOLDING CALCULATOR .....	8
E. NEW HIRE REPORTING REQUIREMENTS.....	8
F. WAGES PAID TO RESIDENTS WHO WORK OUTSIDE WISCONSIN .....	8
G. SPECIAL MINNESOTA WITHHOLDING ARRANGEMENT .....	9
H. OUT-OF-STATE DISASTER RELIEF RESPONDERS .....	9
I. WAGES PAID TO NONRESIDENTS WHO WORK IN WISCONSIN.....	9
J. NONRESIDENT EMPLOYERS .....	10
K. WITHHOLDING ON NONRESIDENT ENTERTAINERS .....	10
L. WITHHOLDING FOR NONCASH FRINGE BENEFITS .....	11
M. HEALTH SAVINGS ACCOUNTS.....	12
N. THIRD PARTY SICK PAY .....	12
O. PENSIONS.....	12
P. REPORTING OF WAGES FOR AGRICULTURAL, DOMESTIC, OR OTHER EMPLOYEES EXEMPT FROM WITHHOLDING .....	12
Q. WILLFUL MISCLASSIFICATION PENALTY FOR CONSTRUCTION CONTRACTORS.....	13
R. PAYMENTS MADE TO DECEDENT ESTATE OR BENEFICIARY .....	13
<b>4. DEPOSITING WITHHELD TAXES .....</b>	<b>13</b>
A. REPORTING REQUIREMENTS.....	13
B. DEPOSIT REPORT (FORM WT-6) FILING OPTIONS.....	13
C. REPORTING PERIODS.....	14
D. REPORTING CHANGES TO WISCONSIN EMPLOYER ACCOUNT INFORMATION .....	14
E. FILING DUE DATES.....	15
F. EXTENSIONS .....	15
G. FAILURE TO FILE OR PAY BY THE DUE DATE .....	15
H. FAILURE TO REPORT AMOUNT OF TAXES WITHHELD.....	16
I. REFUND/CREDIT FOR OVERPAYMENT(S).....	16
J. OTHER.....	16
<b>5. RECONCILIATION PROCESS.....</b>	<b>16</b>
A. PREPARING EMPLOYEE W-2.....	16
B. FURNISHING EMPLOYEES WITH WAGE AND TAX STATEMENTS.....	17
C. ANNUAL RECONCILIATION (WT-7) FILING OPTIONS.....	17
D. WAGE AND INFORMATION RETURN REQUIREMENTS .....	18
E. FILING WAGE AND INFORMATION RETURNS.....	19
F. EXTENSIONS .....	19
G. DISCONTINUING WITHHOLDING.....	20
H. WISCONSIN INFORMATION RETURN FORM 9B .....	20

---

<b>6. OTHER TAXES TO BE AWARE OF .....</b>	<b>20</b>
<b>7. KEEPING AWARE OF CHANGES IN WISCONSIN TAX LAWS.....</b>	<b>21</b>
<b>8. ADDITIONAL INFORMATION AND FORMS.....</b>	<b>22</b>
<b>WISCONSIN INCOME TAX WITHHOLDING METHODS.....</b>	<b>23</b>
<b>ALTERNATE METHODS OF WITHHOLDING WISCONSIN INCOME TAX .....</b>	<b>24</b>
<b>WISCONSIN INCOME TAX WITHHOLDING TABLES .....</b>	<b>27</b>

## TABLE OF WISCONSIN WITHHOLDING FORMS AND FEDERAL COUNTERPART

WI FORM NUMBER	FORM TITLE	FEDERAL COUNTERPART
BTR-101	Application for Business Tax Registration	SS-4
WT-4	Employee's Wisconsin Withholding Exemption Certificate & New Hire Reporting	W-4
WT-4A	Wisconsin Employee Withholding Agreement	None
WT-6	Withholding Tax Deposit Report	Form 8109
WT-7	Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages	W-3
None*	Wage and Tax Statement	W-2
Form 9b	Wisconsin Information Return	1099, W-2G
WT-11	Nonresident Entertainer's Receipt for Withholding by Employer	None
W-200	Certificate of Exemption from Wisconsin Income Tax Withholding	None
W-220	Nonresident Employee's Withholding Reciprocity Declaration	None

\* Wisconsin uses federal Form W-2

**IMPORTANT NEWS**

**Withholding tax rates.** Current withholding tax rates continue for 2020.

**Federal Form W-4 cannot be used for Wisconsin withholding tax purposes.** The Internal Revenue Service's redesigned 2020 Form W-4 removed federal allowances. Prior to this change, an employee could use Form W-4 for Wisconsin purposes, if the employee's federal allowances equaled his or her Wisconsin exemptions. Since federal allowances have been removed, the redesigned Form W-4 cannot be used for Wisconsin purposes. The following applies for Wisconsin withholding tax purposes beginning in 2020:

- All newly hired employees must provide Wisconsin [Form WT-4](#) to their employer.
- Existing employees that change the number of their Wisconsin withholding exemptions must provide Wisconsin Form WT-4 to their employer.
- Existing employees are not required to provide Wisconsin Form WT-4 to their employer (unless the employer requests it) if the employee wishes to maintain the same number of Wisconsin withholding exemptions used in 2019.

**REMINDER**

**Reporting requirement for employer withholding.** Beginning January 1, 2019, employers filing quarterly, monthly, or semi-monthly cannot submit an annual reconciliation of Wisconsin tax withheld (WT-7) until all withholding deposit reports (WT-6) have been filed. The filer will get a rejection or error message if

1. The total withholding tax reported on the annual reconciliation is more than the total tax reported on the withholding deposit reports or
2. One or more withholding deposits have not been filed. Withholding deposits can be in pending status with a future payment date.



This requirement reduces the number of penalties imposed on the annual reconciliation and reduces appeals (see Wisconsin Tax Bulletin #203).

**Application to submit W-2 information.** We created a My Tax Account (MTA) application that allows businesses to key in and submit W-2 and 1099 information at any time during the year. The application makes it easier to submit information returns omitted from previous submissions. It also provides a user-friendly option for those that don't have an active withholding account but have a need to submit W-2s or 1099s.

**Nonresident entertainer reporting.** Beginning in 2019, the nonresident entertainer withholding report (Form WT-11) is tax-year specific and allows you to report withholding for multiple nonresident entertainers. Nonresident entertainers may request a lower withholding rate using Form WT-12. You may file these forms electronically through MTA.

**W-2s and information returns required to be filed with the department are due January 31.** See Publication 117, Guide to Wisconsin Wage Statements and Information Returns for more information.

**We may not issue a refund to an employed individual before March 1,** unless the individual and individual's employer have filed all required returns and forms for the taxable year for which the individual claims a refund.

## 1. FEDERAL EMPLOYER'S TAX GUIDE

Wisconsin individual income and withholding tax laws generally conform to the federal Internal Revenue Code. Most definitions and instructions are identical to those used by the Internal Revenue Service (IRS) and published in the Federal Employer's Tax Guide Circular E (Publication 15) and the Employer's Supplemental Tax Guide (Publication 15-A). These publications may be obtained at your local [IRS office](#), or by calling 1-800-829-3676.

## 2. REGISTRATION AND ACCOUNT INFORMATION

### A. Application Process

Every employer who pays wages subject to Wisconsin withholding, or voluntarily withholds Wisconsin tax, must register for a Wisconsin withholding tax number. Register online at [tap.revenue.wi.gov/btr](http://tap.revenue.wi.gov/btr) or complete Form BTR-101, *Application for Wisconsin Business Tax Registration*. An application may also be obtained by contacting any of our local offices, or by calling (608) 266-2776.

If you register online you will receive a Wisconsin withholding tax number within one to two business days. No expedite fee is charged for this service. Allow 15 business days for processing of paper applications.

Fully complete your application. Failure to include information such as the first date of withholding, your federal employer identification number, or an estimate of the amount of tax to be withheld could delay the processing of your application.

**Business Tax Registration Renewal Fee:** The initial \$20 registration fee covers a period of two years. At the end of that period, a \$10 renewal fee applies every two years to all persons holding permits or certificates subject to Business Tax Registration provisions.

**Expedited Fee:** You may receive immediate service on your application when you visit the department's Madison office located at 2135 Rimrock Road or when you fax your application to (608) 264-6884 as explained below. We charge a \$10 expedite fee for this service.

When faxing the application:

- Include a cover sheet with the contact's name, fax and telephone numbers,

- Use black ink,
- Write "Expedite" across top of application.

## B. Wisconsin Withholding Tax Number

**Employers should use the 15-digit Wisconsin withholding tax number assigned to your business for all state withholding tax reporting.**

The Wisconsin withholding tax number has 15 digits and appears as: 036-0000000000-00. You will retain your number permanently, unless you no longer have a withholding requirement and close your account. If you have more than one withholding tax number, notify us. We will let you know which number to use.

Each corporation (subsidiary) of an affiliated group, which has its own employees and its own federal employer identification number, must apply for its own Wisconsin withholding tax number. Each corporation is considered a separate employer. Unlike the Internal Revenue Service, **Wisconsin does not permit the use of a common paymaster**. However, a corporation that has several divisions (not separate entities) must have a single Wisconsin withholding tax number to report withholding for all divisions.

The Wisconsin withholding tax number is different from the federal employer identification number. Always use the Wisconsin withholding tax number when corresponding with us.

## C. Filing Frequency

We assign your filing frequency based on information provided in your application. If your withholding liability changes, you may be notified in writing of a change to your filing frequency starting with the period beginning January 1 of the next calendar year.

Send requests to file more frequently by letter or email. You must include the reason you are requesting a change and your Wisconsin withholding tax number. Mail your request to Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8902, Madison, WI 53708-8902 or email your request to [DORWithholdingTax@wisconsin.gov](mailto:DORWithholdingTax@wisconsin.gov).

Continue to file according to your assigned filing frequency. If we approve your request, we will send you a letter with the new filing frequency and effective date.

## D. Reactivate Withholding Account

If you resume business or rehire employees, and previously held a Wisconsin withholding tax number, request reinstatement of your prior number if ownership of your business is the same. Call (608) 266-2776 or email your request to [DORWithholdingTax@wisconsin.gov](mailto:DORWithholdingTax@wisconsin.gov).

## E. Change in Business Entity

If you change your business entity (e.g., sole proprietorship to partnership or corporation, or partnership to corporation) you must obtain a new Wisconsin withholding tax account number. An employer who acquires the business of another employer may NOT use the former employer's tax number. The new employer must apply for his or her own number.

**Note:** The department has adopted a policy similar to the IRS regarding partner changes. Generally, if you are required to obtain a new federal employer identification number, you are also required to register for a new Wisconsin withholding tax number.

A continuing partnership with an ownership change of less than 50% may continue using the same Wisconsin withholding tax account number. When the change in ownership is 50% or more, follow federal requirements. If a new federal identification number is required, a new Wisconsin withholding number is required. Send the names, addresses, and social security numbers of added or dropped partners to the department within 10 days after a change takes place.

A separate annual reconciliation (WT-7) and wage and information returns must be filed for each legal entity.

### Single-Member LLC

A disregarded entity is automatically considered an "employer" for purposes of federal withholding taxes. Wisconsin follows this treatment. This means a single-owner entity that is disregarded as a separate entity under Internal Revenue Code is an "employer" for Wisconsin withholding tax purposes.

As an "employer," a disregarded entity must obtain a Wisconsin withholding tax number.

## 3. GENERAL WITHHOLDING INFORMATION

### A. Employee's Withholding Exemption Certificate

The Wisconsin Withholding Exemption Certificate (Form WT-4) is used to determine the amount of Wisconsin income tax to be withheld from employee wages. Every newly-hired employee must give Form WT-4 to his or her employer. Employers may also use this form to comply with new hire reporting requirements.

### B. Special Situations Regarding Form WT-4 and Form WT-4A

**Additional withholding:** If the amount withheld is insufficient to meet an employee's annual income tax liability, the employee can avoid making estimated tax payments or paying a large amount with their income tax return by reducing the number of withholding exemptions claimed. If no exemptions are claimed, and under withholding still results, the employee may designate an additional amount to be withheld using Wisconsin Form WT-4 or submit a written request to the employer to have an additional amount withheld each pay period.

**Less withholding:** If the maximum number of allowable exemptions is claimed and over withholding still occurs, the employee may request the employer withhold a lesser amount. In such instances, the employee must complete an Employee Withholding Agreement (Form WT-4A).

The employee must provide a copy of the agreement to the employer and the department. The department is authorized to void an agreement by written notification to the employer and employee if it is determined that the agreement is incorrect or incomplete.

**No withholding:** An employer is not required to deduct and withhold Wisconsin income tax from the employee's wages when the employee certifies to the employer on Form WT-4 that the employee had no income tax liability for the prior year and anticipates no liability for the current year. Federal Form W-4 cannot be used by an employee to claim complete exemption from Wisconsin withholding. See item C, for an explanation of the employer's responsibility to furnish a copy of the exemption certificate to this department.

Employers must retain copies of Forms WT-4 and WT-4A submitted by their employees.

**Note:** A claim for total exemption from withholding tax must be renewed annually. Employers should review their records at the beginning of each year to ensure they have a current Form WT-4 on file for each employee claiming total exemption from withholding tax.

**Employees who prepay their Wisconsin income tax:** An employee may prepay with the department 100 percent of his or her estimated tax for the next year before the last day of the current year.

We will issue a Certificate of Exemption from Wisconsin Income Tax Withholding (Form W-200) for the employee to present to his or her employer. The employee is then entitled to a complete exemption from Wisconsin withholding for the designated year. This is a voluntary action by the employee and may not be forced by the employer. The employer should not ask the employee to complete, nor should the employer accept, a Form WT-4 which claims total exemption for the year of the prepayment.

See our [Prepayment of Tax](#) common question for additional information.

### C. Employees Claiming Exemption from Withholding (Form WT-4)

Wisconsin law requires that a copy of Form WT-4 be filed with the department whenever either of the following conditions exists:

- The employee claims more than 10 exemptions.
- The employee claims complete exemption from Wisconsin withholding and earns over \$200 a week.

**Employers.** Send Forms WT-4 claiming more than 10 exemptions or complete exemption from withholding to Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708-8906.

Copies of employee exemption certificates filed during a quarter must be submitted at the end of the quarter. No copy is required if the employee is no longer working for the employer at the end of the quarter.

We will review certificates filed by the employer upon receipt. Employers withhold taxes as requested by their employee, unless the employer receives written instructions from the department to withhold on some other basis.

**Employees.** When an employee claims complete exemption from Wisconsin withholding tax, a new Form WT-4 must be filed annually. The employer must receive a completed Form WT-4 for the current income year on or before April 30, of that year. If the employee fails to furnish an exemption form, the employee shall be considered as claiming zero withholding exemptions.

### D. Withholding Calculator

An employee with too much or too little withheld from his or her paycheck may find our withholding calculator helpful. The calculator estimates the amount of Wisconsin income tax withheld by an employer based on the number of withholding exemptions the employee claims, the employee's withholding status and pay information. To access the calculator, download the [Department of Revenue Mobile App](#).

### E. New Hire Reporting Requirements

All employers with a federal employer identification number must report all newly-hired or rehired employees to the New Hire Program within **20 days** of hire or re-hire.

The easiest and most cost effective way to report new hires is via the Internet. For more information, visit the [Wisconsin New Hire Reporting Center](#) or contact the New Hire Processing Center toll free at 1-888-300-4473.

### F. Wages Paid to Residents who Work Outside Wisconsin

Wages paid to Wisconsin residents are subject to Wisconsin withholding, whether paid for services performed entirely in Wisconsin, partly in and partly outside Wisconsin, or entirely outside Wisconsin. The Secretary of



Revenue may authorize special withholding arrangements in hardship cases resulting from situations in which persons domiciled in Wisconsin are subjected to withholding in some other state because they perform substantial personal services in such other state.

### G. Special Minnesota Withholding Arrangement

The Secretary of Revenue has authorized a special withholding arrangement for employers of Wisconsin residents working in Minnesota. Wisconsin withholding will not be required under the following circumstances:

- The employee is a legal resident of Wisconsin (i.e., domiciled in Wisconsin) when the wages are earned in Minnesota, and
- The wages earned in Minnesota by the Wisconsin resident are subject to Minnesota withholding and would also be subject to Wisconsin withholding.

Employees who do not have Wisconsin income tax withheld from wages earned in Minnesota must make regular estimated tax payments if they expect to owe \$500 or more with their Wisconsin income tax return for the year. For more information see the [Withholding and Tax Filing](#) webpage.

### H. Out-of-State Disaster Relief Responders

Qualifying out-of-state employers and out-of-state employees are allowed an exemption from employer withholding registration and income tax reporting requirements, if the qualifying employer or employee is in Wisconsin solely to perform disaster relief work in connection with a state of emergency declared by the Governor.

"Disaster relief work" means work, including repairing, renovating, installing, building, or performing other services or activities, relating to infrastructure in this state that has been damaged, impaired, or destroyed in connection with a declared state of emergency.

"Infrastructure" includes property and equipment owned or used by a telecommunications provider or cable operator or that is used for communications networks, including telecommunications, broadband, and multichannel video networks; electric generation, transmission, and distribution systems; gas distribution systems; water pipelines; and any related support facilities that service multiple customers or citizens, including buildings, offices, lines, poles, pipes, structures, equipment, and other real or personal property.

In order to claim an exemption under the Act, the qualifying business or employee must contact the department within 90 days of the last day of the disaster period. See Publication 411, Disaster Relief, for more information. The above provisions first apply to taxable years beginning on January 1, 2015.

### I. Wages Paid to Nonresidents Who Work in Wisconsin

All wages paid to nonresidents (persons domiciled outside Wisconsin), for services performed in Wisconsin\*, are subject to withholding unless:

- (1) Employers are interstate rail or motor carriers, subject to the jurisdiction of the federal Interstate Commerce Commission and the employee regularly performs duties in two or more states.
- (2) Payment is for retirement, pension and profit sharing benefits received after retirement.
- (3) Employees are residents of a state with which Wisconsin has a reciprocity agreement; refer to the **Reciprocity** section.

- (4) Employees are residents of a state with which Wisconsin does not have a reciprocity agreement and either:
- (a) the employer is an interstate air carrier and the employee earns 50% or less of his or her compensation in Wisconsin, or
  - (b) the employer can reasonably expect the annual Wisconsin earnings to be less than \$1,500.

If the employee wage estimate in 4b above exceeds \$1,500, the employer must withhold from wages paid thereafter, sufficient amounts to offset amounts not withheld from wages previously paid.

\* If a nonresident earns wages both in and outside of Wisconsin, only that part of the wages earned in Wisconsin in each payroll period is subject to Wisconsin withholding. It may be necessary for the employer to make a reasonable division of wages for each payroll period with regard to services performed in and outside of Wisconsin. The employer may also be required to withhold income tax for the employee's state of residence. Contact the department in that state for more information.

**Reciprocity:** Wisconsin has reciprocity agreements with Illinois, Indiana, Kentucky, and Michigan. Persons who employ residents of those states are not required to withhold Wisconsin income taxes from wages paid to such employees. Written verification is required to relieve the employer from withholding Wisconsin income taxes from such employee's wages. [Form W-220, Nonresident Employee's Withholding Reciprocity Declaration](#), may be used for this purpose.

#### J. Nonresident Employers

Employers engaged in business in Wisconsin (e.g., organized under Wisconsin law, licensed to do business in Wisconsin, or transacting business in Wisconsin) have the same requirements to withhold as Wisconsin employers.

Employers who are not engaged in business in Wisconsin, but who employ Wisconsin residents outside of Wisconsin, may voluntarily register to withhold Wisconsin tax. If the employer chooses not to withhold the tax, the employee may be required to make estimated payments of Wisconsin income tax. Payments may be made electronically through our [Online Services](#) for businesses or by using Form 1-ES, Estimated Tax for Individuals, Estates and Trusts.

#### K. Withholding on Nonresident Entertainers

All payments made to a nonresident entertainer for performing in Wisconsin, except those excluded from the total contract price, are presumed subject to withholding if the total contract price for the performance is more than \$7,000. The "employer" must file Form WT-11 within five days of the conclusion of the nonresident entertainer's performance and withhold 6% of the total contract price, unless a lower rate is approved.

Exception. There is no requirement to withhold from the nonresident entertainer's payment if:

- The total contract price is \$7,000 or less,
- The nonresident entertainer provides the employer proof of filing a sufficient bond or deposit with the department at least seven days prior to the performance in Wisconsin, or
- The nonresident entertainer provides the employer a copy of a waiver issued by the department.

Total contract price does not include travel expense payments made to, or on behalf of, an entertainer that are 1) made under an accountable plan and 2) for actual transportation, lodging, and meals that are directly related to the entertainer's performance in Wisconsin.

A nonresident entertainer generally must file a surety bond or cash deposit in the amount of 6% of the total contract price at least seven days prior to the Wisconsin performance. To make a cash deposit, please

contact the Pass-Through Entity Review Unit by telephone at (608) 264-1032 or by email: [dorincomepte@wisconsin.gov](mailto:dorincomepte@wisconsin.gov) for assistance in making the cash deposit payment.

If the entertainer is required to file a surety bond or deposit and fails to do so, the "employer" must withhold. This withholding is separate from regular employee withholding and applies only to nonresident entertainers. Any tax withheld under this nonresident entertainer law must be submitted separately from regular withholding taxes.

If the amount withheld and Form WT-11 are not sent electronically through My Tax Account:

- Mail Form WT-11 and the amount withheld to Wisconsin Department of Revenue, PO Box 8966, Madison WI 53708-8966, or
- Deliver to the department's Madison office at 2135 Rimrock Road.

One copy of Form WT-11 should be given to the nonresident entertainer and one copy should be retained by the employer. If you need more information on Form WT-11, call (608) 264-1032.

A nonresident entertainer is:

- A nonresident person who furnishes amusement, entertainment, or public speaking services, or performs in one or more sporting events in Wisconsin for consideration or,
- A foreign corporation, partnership, or other type of entity, not regularly engaged in business in Wisconsin, that derives income from amusement, entertainment, or sporting events in Wisconsin or from the services of a nonresident person as defined above.

"Employer" is a resident person who contracts for the performance of a nonresident entertainer. If there is no such person, "employer" is the person who has receipt, custody or control of the event proceeds.

For more information, see [Publication 508](#), *Wisconsin Tax Requirements Relating to Nonresident Entertainers*.

#### **L. Withholding for Noncash Fringe Benefits**

Taxable noncash fringe benefits provided to employees must be treated as additional wages that are subject to withholding. Generally the determination of whether a fringe benefit is taxable for Wisconsin is based on federal income tax law. Noncash fringe benefits that are subject to federal withholding tax are also subject to Wisconsin withholding, at the same value and for the same payroll period.

Examples of taxable noncash fringe benefits that are subject to withholding include: use of employer-provided automobiles for commuting, an employer-provided vacation, free or discounted commercial airline flights, and employer-provided tickets to entertainment events.

The amount of Wisconsin income tax to be withheld from an employee who receives taxable noncash fringe benefits can be determined by:

- (1) Combining the employee's taxable noncash fringe benefits and regular wages and determining the withholding as though the total constituted a single wage payment.
- (2) Treating the taxable noncash fringe benefit as a supplemental wage payment and determining the amount to be withheld by following the instructions for supplemental wage payments found on page 20 of this guide.

**Note:** Federal law permits an employer to elect not to withhold federal income tax for taxable noncash fringe benefits which employees realize from the use of an employer-provided vehicle. Employers who make this election for federal purposes will not be required to withhold Wisconsin income tax for the same vehicle fringe benefits.

### M. Health Savings Accounts

Effective for taxable years beginning in 2011 and thereafter, Wisconsin follows federal provisions relating to HSAs. The only difference is the imposition of penalties. For details, see [Fact Sheet 1105, Health Savings Accounts](#).

### N. Third Party Sick Pay

Wisconsin does not follow the federal provisions relating to payments of sick pay made by third parties (e.g., an insurance company). Wisconsin statutes provide that when a third party payer of sick pay makes payments directly to the employee and the employee has provided a written request to withhold Wisconsin income tax from those payments, the third party payer must report and remit the income tax withheld from sick pay, not the employer.

For Wisconsin purposes, the payer of third party sick pay plans who withhold Wisconsin income tax must issue a wage statement (federal Form W-2) directly to the individual who received the sick pay. The Form W-2 must report the amount of taxable sick pay and the total amount of Wisconsin income tax withheld.

### O. Pensions

If a pension recipient requests in writing that Wisconsin income tax be withheld from his or her pension, the payer, if engaged in business in Wisconsin, must withhold tax in accordance with Wisconsin withholding tables in this booklet or in the amount that the pension recipient designates to the payer. However, the amount withheld from each pension payment may not be less than \$5.

### P. Reporting of Wages for Agricultural, Domestic, or Other Employees Exempt from Withholding

"Wages" means all remuneration for services performed by an employee for an employer. Wages are subject to Wisconsin withholding tax with the exception of agricultural, domestic or other employee wages exempt from withholding as provided in sec. 71.63, Wis. Stats.

All entities with activities in Wisconsin whether paying taxable wages or not, are required to provide their payees a federal Form W-2, 1099-MISC or 1099-R and should follow these reporting guidelines:

- Wages, regardless of the amount, are to be reported on federal Form W-2.
- All payments which are not wages but from which Wisconsin income tax has been withheld are to be reported on federal Form W-2, 1099-MISC or 1099-R as appropriate.
- Payments of \$600 or more that are not wages and from which no Wisconsin income tax has been withheld are to be reported on federal Form 1099.

If you do not hold a Wisconsin withholding tax number because you are not required to withhold from employees' wages (agriculture, domestic, etc.), did not withhold, and never held a Wisconsin withholding tax number, enter 03688888888801 on the W-2 in the box titled "Employer's State ID Number."

Forms W-2, W-2G, 1099-MISC, and 1099-R must be filed with the department as outlined in [Publication 117, Guide to Wisconsin Wage Statements and Information Returns](#). If the forms include Wisconsin withholding, you

must also file the annual reconciliation (WT-7) by January 31. If the due date falls on a weekend or legal holiday, the due date becomes the business day immediately following the weekend or legal holiday.

#### **Q. Willful Misclassification Penalty for Construction Contractors**

Any employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects who willfully provides false information to the department, or who willfully and with intent to evade any withholding requirement, misclassifies or attempts to misclassify an individual who is an employee of the employer as a nonemployee shall be fined \$25,000 for each violation.

#### **R. Payments Made to Decedent Estate or Beneficiary**

Various types of payments are made to the estate or to beneficiaries of a deceased employee which result from the deceased person's employment. The department follows IRS policy in determining whether withholding of income tax is required from these payments.

**SUBJECT TO WITHHOLDING:** An uncashed check originally received by a decedent prior to the date of death and reissued to the decedent's personal representative shall be subject to withholding of Wisconsin income tax.

**NOT SUBJECT TO WITHHOLDING:** The following types of payments to a decedent's personal representative or heir shall not be subject to withholding of Wisconsin income tax:

- Payments representing wages accrued to the date of death but not paid until after death.
- Accrued vacation and sick pay.
- Termination and severance pay.
- Death benefits such as pensions, annuities and distributions from a decedent's interest in an employer's qualified stock bonus plan or profit sharing plan, as provided in sec. [71.63\(6\)\(j\)](#), Wis. Stats.

## **4. DEPOSITING WITHHELD TAXES**

### **A. Reporting Requirements**

Wisconsin income taxes are to be withheld from employees in accordance with the instructions in this guide. Withholding liability is incurred when wages are paid to employees, not when wages are earned. The tax withheld is to be held in trust for the state by the employer and remitted via the withholding deposit report (WT-6) or annual reconciliation (WT-7), according to each employer's assigned filing frequency.

Withholding deposit reports and the annual withholding reconciliation must be submitted electronically unless you've been granted a department waiver from electronic filing. Annual filers are not required to file deposit reports.

### **B. Deposit Report (Form WT-6) Filing Options**

Form WT-6 filing and payment options include:

- My Tax Account  
<https://tap.revenue.wi.gov/mta/>
- Telefile – call (608) 261-5340 or (414) 227-3895  
<https://www.revenue.wi.gov/Pages/FAQS/ise-whfile.aspx>

- E-File Transmission  
<https://www.revenue.wi.gov/Pages/OnlineServices/wt-6-home.aspx>
- ACH Credit – through your financial institution  
<https://www.revenue.wi.gov/Pages/OnlineServices/eft2.aspx>
- Credit Card – through Official Payments 1 (800) 272-9829; use code 5800  
<https://www.revenue.wi.gov/Pages/FAQS/crcard.aspx>

WAGE ATTACHMENTS: Amounts collected from certification (garnishment) of employee wages should NOT be remitted with Wisconsin income tax withheld from employees. All employers must submit wage attachment payments electronically unless they have been granted an exception. We offer two electronic payment methods:

- [My Tax Account](#)
- [ACH Credit](#)

For more information about [Wage Attachment Payments](#), visit our website.

### C. Reporting Periods

The filing frequency assigned to you by the department has a set number of reporting periods per calendar year. When determining the appropriate reporting period, it is helpful to remember that withholding liability is incurred when wages are paid to the employee, not when wages are earned.

Filing Frequency	# of Reporting Periods Per Calendar Year		Tax Period End Date
	WT-7	WT-6	
Annual	1	*	12/31
Quarterly	1	4	3/31, 6/30, etc.
Monthly	1	12	1/31, 2/28, etc.
Semi-monthly	1	24	1/15, 1/31, etc.

\* No WT-6 deposit report required

**Example:** A semi-monthly filer must file a report for the 1st through the 15th of the month and a report for the 16th through the end of month. An employer filing on a semi-monthly basis pays employees on January 11. As a result, the income tax withheld is reported in the period ending January 15 (tax period end date). This report is due to the department by January 31 (tax period due date).

**Example:** An employer filing on a monthly basis pays employees on December 26. As a result, the income tax withheld is reported for period ending December 31 (tax period end date). This report is due to the department by January 31 (tax period due date).

**A withholding deposit report must be submitted regardless of whether taxes are withheld during the period.**

ACH debit payments made via the My Tax Account program must be initiated by 4:00 p.m. central standard time of the due date to be considered timely paid. The electronic withholding deposit report must be made by the due date to be considered timely filed.

All withholding filers with an active withholding tax account are required to file an annual reconciliation (WT-7).

### D. Reporting Changes to Wisconsin Employer Account Information

Employers are obligated to keep the department current of any changes of name or address. You can notify the department by one of the methods below:

- Submit address change through My Tax Account
- Email: [DORRegistration@wisconsin.gov](mailto:DORRegistration@wisconsin.gov)
- Write: Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902
- Fax to: (608) 264-6884, Attn: Registration Unit

## E. Filing Due Dates

**Note:** If the original due date falls on a weekend or holiday, the return and/or payment is due the business day following the weekend or holiday.

### Deposit Reports (WT-6)

Annual filers – No deposit report required. Withholding is reported on annual reconciliation.

Monthly or quarterly filers – Deposit report is due on or before the last day of the month following the monthly or quarterly withholding period.

Semi-monthly filers – When the employee pay date is on or between the 1st and the 15th of the month, the amount deducted and withheld for the period ending the 15th of the month is due on or before the last day of the month.

When the employee pay date is on or between the 16th and the end of the month, the amount deducted and withheld for the period ending the last day of the month is due on or before the 15th of the following month.

Example: An employee is paid December 16. The employer reports withholding on the deposit report for period ending December 31. This deposit report is due January 15.

### Annual Reconciliation (WT-7)

All filers - The annual reconciliation, wage statements, and information returns are due to the department by January 31, the last day of the month following the calendar year. When the withholding account is closed before December 31, the annual reconciliation is due within 30 days of the account cease date. File wage and information returns reflected on the reconciliation by January 31.

## F. Extensions

The department may grant a one-month extension to file the deposit report (WT-6). Extension requests must be received by the original due date of the deposit report. **Note:** Interest will be imposed during the one-month extension period at the rate of one percent. To request an extension, do one of the following:

- Complete the Request Extension to File in My Tax Account
- Email [DORRegistration@wisconsin.gov](mailto:DORRegistration@wisconsin.gov)
- Write to Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902
- Fax to (608) 264-6884

## G. Failure to File or Pay by the Due Date

Failure to receive a Wisconsin withholding tax account number does not relieve the employer from timely reporting and depositing the tax withheld.

**Late filing fee:** Any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely and the department shows that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause, shall be subject to a \$50 late fee, except for corporations taxed under subch. IV or insurance companies taxed under subch. VII of ch. 71, Wis. Stats., the late fee is \$150.

**Penalties:** Any employer who fails or refuses to file a report or statement or remit taxes withheld from employee wages on or by the due date may be subject to penalties upon a showing by the department that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause.

A negligence penalty of 5% of the tax due for each month the report is filed after the due date may be imposed. The maximum negligence penalty for late filing is 25% of the tax due. The negligence penalty may be waived on appeal if a return is filed late due to reasonable cause.

A penalty of 25% of the amount not withheld or properly reported, deposited or paid over may also be imposed.

**Interest:** Interest accrues at the rate of 18% per year on any taxes that are not deposited in a timely manner. During a period in which an extension is granted, interest accrues at the rate of 1% per month.

#### H. Failure to Report Amount of Taxes Withheld

An estimated tax amount may be assessed to an employer who fails to timely report the amount of tax withheld for a period. This estimated amount, if left unanswered, may become final and due. An estimated tax amount, once delinquent, may only be adjusted by the filing of an actual deposit report and/or annual reconciliation and accompanying employee wage and tax statements.

#### I. Refund/Credit for Overpayment(s)

A claim for refund of an overpayment must be filed within four years from the due date of the income or franchise return. A written request for a refund must be submitted to the department within the four-year period and the request must be accompanied by an amended annual reconciliation and employee wage and tax statements (if changed).

Mail claims for refund to Wisconsin Department of Revenue, Mail Stop 3-14, P.O. Box 8920, Madison, WI 53708-8920.

**Exception:** When an overpayment occurs on a prior period, the withholding liability and payment may be reduced on a later period within the same calendar year, provided the annual reconciliation for that year has not been filed.

#### J. Other

A person required to collect, account for, or pay withholding taxes, who willfully fails to collect, account for, or pay those taxes to the department, may be held personally liable for such taxes, including interest and penalties.

## 5. RECONCILIATION PROCESS

### A. Preparing Employee W-2

The following must be reported as Wisconsin wages in Box 16 of Form W-2:

- All wages earned by Wisconsin residents, regardless of where services were performed.



- All wages earned by nonresidents for services performed in Wisconsin, unless the individual is a resident of Illinois, Indiana, Kentucky or Michigan and has properly completed [Form W-220, Nonresident Employee's Withholding Reciprocity Declaration](#).

For additional W-2 preparation guidance see examples in Section 7 of [Publication 172](#).

## B. Furnishing Employees with Wage and Tax Statements

A wage and tax statement (federal Form W-2) must be prepared for each employee to whom wages were paid during the previous calendar year, regardless of the amount of wages paid, and, even though no tax was withheld.

Give the proper copies of this statement to the employee by the following January 31, or at the time employment is terminated. See "Discontinuing Withholding" for more information. The copy designated for the department must be sent to the department along with the annual reconciliation. Filing options are provided in this publication.

If it is necessary to correct a wage and tax statement after it has been given to an employee, a W-2c must be issued to the employee. If the error affects a reconciliation already filed, file an amended reconciliation.

File corrected wage statements with the department. Options include:

- Submit a corrected [EFW2](#) file,
- Send a W-2c to:

Wisconsin Department of Revenue  
PO Box 8920  
Madison WI 53708-8920

If a wage statement is lost or destroyed, furnish a copy marked "Reissued by Employer" to the employee.

Any "employee" copies of wage statements which, after reasonable effort, cannot be delivered to employees should be retained by the employer for four years.

**Note:** Any employer who furnishes a false or fraudulent wage statement or who intentionally fails to furnish a wage statement is subject to a penalty under Wisconsin law.

## C. Annual Reconciliation (WT-7) Filing Options

If your Wisconsin withholding tax account was active for any part of the calendar year, you must file an annual reconciliation. Filing and payment options include:

- My Tax Account  
<https://tap.revenue.wi.gov/mta/>
- Telefile – call (608) 261-5340 or (414) 227-3895  
<https://www.revenue.wi.gov/Pages/FAQS/ise-whtelefile.aspx>
- E-File Transmission  
<https://www.revenue.wi.gov/Pages/OnlineServices/wt-7-home.aspx>
- ACH Credit – through your financial institution  
<https://www.revenue.wi.gov/Pages/OnlineServices/eft2.aspx>
- Credit Card – through Official Payments 1 (800) 272-9829; use code 5800

<https://www.revenue.wi.gov/Pages/FAQS/crcard.aspx>

The WT-7 reconciles the amount withheld from wages paid to employees with the amount deposited throughout the calendar year on the WT-6 deposit reports. In addition to filing the WT-7, submit supporting wage statements and information returns.

Failure to file a completed annual reconciliation or its equivalent can result in the disallowance of the wage deduction on your individual income tax return or corporation franchise or income tax return.

If an [electronic filing waiver](#) has been granted, you may mail Form WT-7 along with supporting wage and information returns.

**Note:** Amounts collected from the certification (garnishment) of wages should NOT be included as Wisconsin tax withheld on the W-2 form or annual reconciliation.

**Late filing fees:** Any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely, and the department shows that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause, shall be subject to a \$50 late fee, except for corporations taxed under subch. IV or insurance companies taxed under subch. VII of Ch. 71, Wis. Stats., the late fee is \$150.

**Penalties:** A penalty of 25% of the amount not withheld, properly deposited or paid over may be imposed, upon a showing by the department that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause.

**Appeals:** If you are appealing an amount due, you must submit your appeal through My Tax Account, or send a letter to Wisconsin Department of Revenue, P.O. Box 8981, Madison, WI 53708-8981. If sending a letter, be sure to include your Wisconsin withholding number. We do not accept appeal requests made by email or telephone.

**D. Wage and Information Return Requirements**

Required Information	Send Information	Required Format for Paper Filers	Do Not Send
<ul style="list-style-type: none"> <li>• 15-digit Wisconsin withholding number (those who did not withhold, are not required to withhold and never held a Wisconsin withholding number must use 036888888888801)</li> <li>• Nine digit federal employer identification number (FEIN)</li> <li>• Legal name must match numbers above</li> <li>• Nine digit payee tax identification number</li> <li>• Wisconsin as top state (if possible)</li> </ul> <p><b>Before filing:</b></p> <ul style="list-style-type: none"> <li>• Register, if required, or make any name changes</li> </ul>	<p><b>Electronic</b></p> <ul style="list-style-type: none"> <li>• If you file 10 or more wage statements or information returns, you must file them electronically. See <a href="#">Publication 117</a> for "How to File."</li> </ul> <p><b>Paper</b></p> <ul style="list-style-type: none"> <li>• If you file less than 10, we encourage you to file electronically. Otherwise, mail them to the following address:</li> </ul> <p>Wisconsin Department of Revenue PO Box 8920</p>	<ul style="list-style-type: none"> <li>• Data must be in similar location of federal form on IRS website</li> <li>• Must be in form format. We will not accept text lists.</li> <li>• No more than four statements or returns per page</li> <li>• Page no larger than 8.5"x11"</li> <li>• Page no smaller than 2.75" high or 4.25" wide</li> <li>• Send only one statement or return per employee/payee (no duplicates)</li> </ul>	<ul style="list-style-type: none"> <li>• 1096-federal transmittal form</li> <li>• 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7)</li> <li>• CDs, magnetic tapes or transmit non-SSA PDFs</li> <li>• Carbon copies</li> <li>• Correspondence</li> <li>• Duplicate W-2s with no change (if change made, file W-2c only)</li> <li>• Duplicate WT-7</li> <li>• Old version of WT-7 if paper filing</li> </ul>

<ul style="list-style-type: none"> <li>• Verify the first three items above using the <a href="#">look-up</a> in My Tax Account</li> <li>• Preparers use our withholding <a href="#">data exchange</a> to verify client information</li> </ul>	<p>Madison, WI 53708-8920</p> <p>Do not send to any other address</p>	<ul style="list-style-type: none"> <li>• Use blue or black ink</li> </ul>	<ul style="list-style-type: none"> <li>• W-2s or 1099s with no Wisconsin connection</li> <li>• WT2</li> </ul>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------	---------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------

## E. Filing Wage and Information Returns

**If you are required to file 10 or more wage statements (W-2) or 10 or more information returns (1099-MISC, 1099-R, W-2G), you must file these statements/returns electronically. Filing options include:**

- Key W-2s, 1099-MISCs and 1099-Rs in My Tax Account when filing the annual reconciliation (WT-7).
- Key W-2s, 1099-MISCs, and 1099-Rs at any time during the year in My Tax Account. Log in to My Tax Account and select "Enter W-2/1099 Information."
- Transfer an EFW2 file (for W-2s) using the Wisconsin Department of Revenue's [electronic file transmission site](#). See Publication 172 for Wisconsin specifications.
- Transfer an IRS formatted file (for 1099-MISCs, 1099-Rs and W-2Gs) to the Wisconsin Department of Revenue's [electronic file transmission site](#). See Publication 172 for Wisconsin specifications.

### Note:

- If you use payroll software to prepare your wage statements and information returns, your software may allow you to submit these electronically.
- Employers and payers required to file electronically may request a waiver from electronic filing using Form EFT-102, if filing electronically would cause an undue hardship.
- We do not accept magnetic media.

**If you file fewer than 10 wage statements or fewer than 10 information returns, we encourage you to file electronically.** A 13-digit receipt number will be issued upon completion. Otherwise, mail wage and information returns to Wisconsin Department of Revenue, PO Box 8920, Madison, WI 53708-8920.

See [Publication 117](#), *Guide to Wisconsin Wage and Information Returns*, for specific wage and information reporting instructions.

## F. Extensions

We may grant a one-month extension to file the annual reconciliation. If an extension is granted, it also applies to Forms W-2, 1099-MISC and 1099-R. Due dates for the following cannot be extended:

- Furnishing wage statements to employees
- Furnishing information returns to recipients

**Extensions** must be requested through My Tax Account, in writing, or via email, on or before the due date of the annual reconciliation.

Wisconsin Department of Revenue  
 Attn: Extension request  
 Registration Unit  
 Mail Stop 3-80  
 PO Box 8902

Madison WI 53708-8902  
[DORRegistration@wisconsin.gov](mailto:DORRegistration@wisconsin.gov)

## G. Discontinuing Withholding

When an employer goes out of business, the employer must notify the department of the last date of withholding. We will send a letter confirming the account closure. The annual reconciliation must be filed **within 30 days of discontinuing withholding**.

If the employer ceases to pay taxable wages, or all of the employees are exempt from withholding based on the Employees Wisconsin Withholding Exemption Certificate (Form WT-4), the employer should request to have its Wisconsin withholding account inactivated.

If taxes are again withheld, the employer can request that the account be reactivated by calling (608) 266-2776 or emailing [DORRegistration@wisconsin.gov](mailto:DORRegistration@wisconsin.gov).

## H. Wisconsin Information Return Form 9b

**Note:** Federal Form 1099 may be used in lieu of Wisconsin Form 9b. The due dates shown below apply to both forms.

**Who must file**-Any person, including individuals, partnerships, fiduciaries, and corporations, making payments to individuals of rents, royalties, or other income reportable on federal Forms 1099-R and 1099-MISC.

**Items reportable on Forms 9b due January 31**-Annuities, pensions, and other nonwage compensation of \$600 or more not reported on a wage statement. Report only payments made to Wisconsin residents or payments to nonresidents for services performed in Wisconsin. If an employee receives wages subject to withholding and additional amounts not subject to withholding, the total compensation must be reported on a wage statement.

**Items reportable on Forms 9b due January 31 for corporations and January 31 for persons other than a corporation**-Rents and royalties of \$600 or more paid to a Wisconsin resident, regardless of the location of the property to which such payments relate. Rents and royalties of \$600 or more paid to a nonresident of Wisconsin on property located in Wisconsin.

**Where to file**-For the most current information, refer to [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*.

**Note:** If Wisconsin withholding is reported on a 1099, the 1099 must be included on the annual reconciliation.

**Combined Federal/State Filing Program**-Payers who participate in the Combined Federal/State Filing Program are not required to file Forms 1099 with the Wisconsin Department of Revenue unless there is Wisconsin withholding. Any Form 1099 with Wisconsin withholding must be filed along with the annual reconciliation, Form WT-7.

## 6. OTHER TAXES TO BE AWARE OF

If you have business activities or earn income in Wisconsin, you may be subject to other Wisconsin taxes. Although the information below is not intended to be all inclusive, it may help you in obtaining information about other Wisconsin taxes. More information is available on our website.

**Sales and use tax:** A state sales and use tax is imposed in Wisconsin. In addition, some counties in the state impose a county sales/use tax. Also, the counties of Milwaukee, Ozaukee, Racine, Washington and Waukesha have a 0.1% baseball stadium tax. A chart showing the state, county and stadium tax rates by county is available online.

The sales tax is imposed on the sales price from the retail sale, lease, or rental of all tangible personal property, unless specifically exempt, and taxable services. If you make retail sales of items subject to the Wisconsin sales and use tax, you must register for a Wisconsin seller's permit.

Wisconsin also imposes a use tax on the purchase of tangible personal property or taxable services that are stored, used, or consumed in this state on which sales tax was not charged. This most commonly occurs when tangible personal property is purchased from out-of-state retailers and no sales tax is charged.

Individuals, partnerships, corporations and other organizations registered for sales or use tax with the department should report any use tax on their Wisconsin state and county sales and use tax return. Individuals who are not registered for sales or use tax with the department may report the tax from out-of-state purchases on their income tax return. A line is provided on individual income tax returns called "Sales and use tax due on Internet, mail order, or other out-of-state purchases."

**Individual income tax:** Every person who is a resident of Wisconsin and who has gross income exceeding a certain amount is subject to Wisconsin income taxes, regardless of where the income is earned.

A person who is a nonresident of Wisconsin is subject to Wisconsin income taxes if he or she has gross income of \$2,000 or more from Wisconsin sources, such as personal services performed in Wisconsin or income from a business or property in Wisconsin.

**Corporation income or franchise tax:** Every corporation organized under the laws of Wisconsin or licensed to do business in Wisconsin (except certain organizations exempt under sec. 71.26(1)(a) or 71.45(1), Wis. Stats.) is required to file a Wisconsin corporate franchise or income tax return, regardless of whether or not business was transacted. Unlicensed corporations are also required to file returns for each year they do business or have certain business activities in Wisconsin.

**Estimated tax for individuals:** Estimated income tax payments are generally required if you expect to owe \$500 or more of income tax with your income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. Interest may be imposed if you fail to make these payments.

**Estimated tax for corporations:** Corporations must generally make estimated income or franchise tax payments if their current year tax liability will be \$500 or more.

**Unemployment insurance:** For more information contact the Wisconsin Department of Workforce Development.

**Workers compensation:** For more information contact the Wisconsin Department of Workforce Development. Remittances for unemployment tax should be made according to Wisconsin Department of Workforce Development instructions. Funds are separate from employee withholding.

## 7. KEEPING AWARE OF CHANGES IN WISCONSIN TAX LAWS

If you are required to file Wisconsin tax returns, you should be aware of changes in the tax laws, court cases, and other published guidance which may affect how you file returns and compute tax. Information available from our website includes:

**Withholding Tax Update:** The Withholding Tax Update is an annual publication that provides updated material on general withholding tax laws. The Withholding Tax Update is a supplement to the Wisconsin Employer's Withholding Tax Guide.

**Wisconsin Tax Bulletin:** The Wisconsin Tax Bulletin is a quarterly publication prepared by the department. The bulletin includes information on most taxes administered by the department, including sales and use, income, franchise, and excise taxes. It includes up-to-date information on new tax laws, interpretations of existing laws,

information on filing various types of returns, and on current tax topics. It also gives a brief excerpt of major Wisconsin tax cases decided by the courts and the Wisconsin Tax Appeals Commission.

**Rules-Wisconsin Administrative Code:** The Wisconsin Administrative Code includes administrative rules that interpret the Wisconsin Statutes. Rules have the force and effect of law. The department has adopted a number of rules concerning interpretations of the various Wisconsin tax laws.

**Topical and Court Case Index:** The Topical and Court Case Index will help you find a particular Wisconsin Statute, Administrative Rule, Wisconsin Tax Bulletin article or tax release, publication, Attorney General opinion, or court decision that deals with your particular Wisconsin tax question.

## 8. ADDITIONAL INFORMATION AND FORMS

If, after reading this publication, you have any questions about withholding, you may:

- Email: [DORWithholdingTax@wisconsin.gov](mailto:DORWithholdingTax@wisconsin.gov)
- Call (608) 266-2776

Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.

- Write Wisconsin Department of Revenue  
Mail Stop 5-77  
PO Box 8949  
Madison, WI 53708-8949

Call or visit any Wisconsin Department of Revenue office.

### Offices Providing Daily Assistance (Monday-Friday)

Location	Address	Telephone	Hours
Appleton	265 W. Northland Ave.	(608) 266-2776	7:45-4:30
Eau Claire	718 W. Clairemont Ave.	(608) 266-2776	7:45-4:30
Green Bay	200 N. Jefferson St., Rm. 526	(608) 266-2776	7:45-1:00
Madison	2135 Rimrock Rd.	(608) 266-2776	7:45-4:30
Milwaukee	819 N. Sixth St. Rm. 408	(608) 266-2776	7:45-4:30

### Offices Providing Assistance on Mondays Only

Location	Address	Telephone	Hours
Wausau	730 N. Third St.	(608) 266-2776	7:45-1:00 (Monday only)

## WISCONSIN INCOME TAX WITHHOLDING 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 on pages 24 and 25. 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.)

<b>Approved Flat Percentages</b>		
<u>Annual Gross Salary</u>		
<b>At Least</b>	<b>But Less Than</b>	<b>%</b>
0	10,910.....	4.00
10,910	21,820.....	5.84
21,820	240,190.....	6.27
	240,190 and over.....	7.65

### 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.

See the "daily or miscellaneous" tables on page 27.





**Example 3:**

A married employee has a biweekly wage of \$1,000 and claims three withholding exemptions. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$1,000 x 26 = \$26,000)		\$26,000.00
(b) Determine deduction amount:		
	\$7,870	
20% x (Annual gross earnings – \$21,400)	<u>-920</u>	<u>6,950.00</u>
(c) Subtract (b) from (a)		\$19,050.00
(d) Determine exemption amount (3 x \$400)		<u>1,200.00</u>
(e) Subtract (d) from (c) to determine annual net wage		\$17,850.00
(f) Compute tax on (e) using schedule of tax rates		
Tax on \$10,910	\$436.40	
Tax on \$6,940 at 5.84%	<u>405.30</u>	\$ 841.70
(g) Divide (f) by the number of payroll periods (26 in this example) to determine the withholding tax for the period.		<u>\$ 32.37</u>

**Method "B"**

**1. Procedure**

- (a) Multiply the total wage for the payroll period by the number of payroll periods in a year to determine the annual gross earnings.
- (b) Use the appropriate (single or married) withholding schedule below to calculate the tax on the annual gross earnings.

**Single Employee - Withholding Schedule**

Annual Gross Earnings Are:	The Amount of Tax Is:
\$ -0- - \$ 5,730	-0-
\$ 5,731 - \$ 15,200	4% of excess over \$5,730
\$15,201 - \$ 16,486	\$378.80 plus 4.48% of excess over \$15,200
\$16,487 - \$ 26,227	\$436.41 plus 6.5408% of excess over \$16,486
\$26,228 - \$ 62,950	\$1,073.55 plus 7.0224% of excess over \$26,227
\$62,951 - \$ 240,190	\$3,652.39 plus 6.27% of excess over \$62,950
Over \$240,191	\$14,765.34 plus 7.65% of excess over \$240,190

**Married Employee - Withholding Schedule**

Annual Gross Earnings Are:	The Amount of Tax Is:
\$ -0- - \$ 7,870	-0-
\$ 7,871 - \$ 18,780	4% of excess over \$7,870
\$ 18,781 - \$ 21,400	\$436.40 plus 5.84% of excess over \$18,780
\$ 21,401 - \$ 28,308	\$589.41 plus 7.008% of excess over \$21,400
\$ 28,309 - \$ 60,750	\$1,073.52 plus 7.524% of excess over \$28,308
\$ 60,751 - \$ 240,190	\$3,514.46 plus 6.27% of excess over \$60,750
Over \$240,191	\$14,765.35 plus 7.65% of excess over \$240,190

- (c) Multiply the number of withholding exemptions claimed by \$22 and subtract the amount from the tax determined in (b) above.
- (d) Divide (c) by the number of payroll periods. The result is the Wisconsin withholding tax for the payroll period.

**2. Examples:**

**Example 1:**

A single employee has a weekly wage of \$300 and claims one withholding exemption. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$300 x 52 = \$15,600)	\$ 15,600.00
(b) Compute tax on (a) using the withholding schedule for a single employee	396.72
(c) Deduct credit for exemptions (1 x \$22)	<u>22.00</u>
(d) Subtract amount on line (c) from line (b) to determine annual withholding	\$ 374.72
(e) Divide (d) by the number of payroll periods (52 in this example) to determine the withholding tax for the period	<u>\$ 7.21</u>

**Example 2:**

A married employee has a biweekly wage of \$700 and claims three withholding exemptions. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$700 x 26 = \$18,200)	\$18,200.00
(b) Compute tax on (a) using the withholding schedule for a married employee	413.20
(c) Deduct credit for exemptions (3 x \$22)	<u>66.00</u>
(d) Subtract amount on line (c) from line (b) to determine annual withholding	\$ 347.20
(e) Divide (d) by the number of payroll periods (26 in this example) to determine the withholding tax for the period	<u>\$ 13.35</u>

### Applicable Laws and Rules

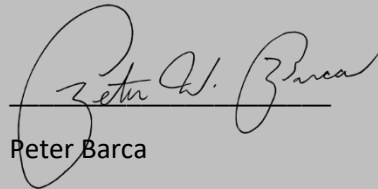
This document provides statements or interpretations of the following laws and regulations in effect as of October 15, 2019: Subchapters X, XI, and XII of ch. 71, Wis. Stats., chs. Tax 1, 2, and 3, Wis. Adm. Code, and 26 U.S. Code Subtitles A, C, and F.

Laws enacted and in effect after October 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 15, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

### Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue

**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	0										
14	19	0										
19	24	.20	.20	.10	.10	.10						
24	29	.40	.40	.30	.30	.30	.20	.20	.10	.10		
29	34	.60	.60	.50	.50	.50	.40	.40	.30	.30	.20	.20
34	34	.70	.70	.60	.60	.60	.50	.50	.40	.40	.30	.30
39	44	1.00	1.00	.90	.90	.90	.80	.80	.70	.70	.60	.60
44	49	1.30	1.20	1.20	1.10	1.10	1.00	1.00	.90	.90	.80	.80
49	54	1.60	1.50	1.50	1.40	1.40	1.30	1.20	1.20	1.10	1.10	1.00
54	59	1.90	1.90	1.80	1.70	1.70	1.60	1.60	1.50	1.40	1.40	1.30
59	64	2.30	2.20	2.10	2.10	2.00	1.90	1.90	1.80	1.80	1.70	1.60
64	69	2.60	2.50	2.50	2.40	2.30	2.30	2.20	2.10	2.10	2.00	2.00
69	74	2.90	2.90	2.80	2.70	2.70	2.60	2.50	2.50	2.40	2.30	2.30
74	79	3.30	3.20	3.10	3.10	3.00	2.90	2.90	2.80	2.70	2.70	2.60
79	84	3.60	3.50	3.50	3.40	3.30	3.30	3.20	3.10	3.10	3.00	2.90
84	89	4.00	3.90	3.80	3.80	3.70	3.60	3.60	3.50	3.40	3.40	3.30
89	94	4.30	4.30	4.20	4.10	4.00	4.00	3.90	3.80	3.80	3.70	3.60
94	99	4.70	4.60	4.50	4.50	4.40	4.30	4.30	4.20	4.10	4.10	4.00
99	104	5.00	5.00	4.90	4.80	4.70	4.70	4.60	4.50	4.50	4.40	4.30
104	109	5.40	5.30	5.20	5.20	5.10	5.00	5.00	4.90	4.80	4.80	4.70
109	114	5.70	5.70	5.60	5.50	5.50	5.40	5.30	5.20	5.20	5.10	5.00
114	119	6.10	6.00	5.90	5.90	5.80	5.70	5.70	5.60	5.50	5.50	5.40
119	124	6.40	6.40	6.30	6.20	6.20	6.10	6.00	5.90	5.90	5.80	5.70
124	129	6.80	6.70	6.60	6.60	6.50	6.40	6.40	6.30	6.20	6.20	6.10
129	134	7.10	7.10	7.00	6.90	6.90	6.80	6.70	6.60	6.60	6.50	6.40
134	139	7.50	7.40	7.30	7.30	7.20	7.10	7.10	7.00	6.90	6.90	6.80
139	144	7.80	7.80	7.70	7.60	7.60	7.50	7.40	7.40	7.30	7.20	7.10
144	149	8.20	8.10	8.00	8.00	7.90	7.80	7.80	7.70	7.60	7.60	7.50
149	154	8.50	8.50	8.40	8.30	8.30	8.20	8.10	8.10	8.00	7.90	7.80
154	159	8.90	8.80	8.70	8.70	8.60	8.50	8.50	8.40	8.30	8.30	8.20
159	164	9.20	9.20	9.10	9.00	9.00	8.90	8.80	8.80	8.70	8.60	8.50
164	169	9.60	9.50	9.50	9.40	9.30	9.20	9.20	9.10	9.00	9.00	8.90
169	174	9.90	9.90	9.80	9.70	9.70	9.60	9.50	9.50	9.40	9.30	9.30
174	179	10.30	10.20	10.10	10.10	10.00	9.90	9.80	9.80	9.70	9.60	9.60
179	184	10.60	10.50	10.40	10.40	10.30	10.20	10.20	10.10	10.00	10.00	9.90
184	189	10.90	10.80	10.70	10.70	10.60	10.50	10.50	10.40	10.30	10.30	10.20
189	194	11.20	11.10	11.10	11.00	10.90	10.90	10.80	10.70	10.70	10.60	10.50
194	199	11.50	11.40	11.40	11.30	11.20	11.20	11.10	11.00	11.00	10.90	10.80
199	204	11.80	11.80	11.70	11.60	11.60	11.50	11.40	11.30	11.30	11.20	11.10
204	209	12.10	12.10	12.00	11.90	11.90	11.80	11.70	11.70	11.60	11.50	11.50
209	214	12.50	12.40	12.30	12.20	12.20	12.10	12.00	12.00	11.90	11.80	11.80
214	219	12.80	12.70	12.60	12.60	12.50	12.40	12.40	12.30	12.20	12.10	12.10
219	224	13.10	13.00	12.90	12.90	12.80	12.70	12.70	12.60	12.50	12.50	12.40
224	229	13.40	13.30	13.30	13.20	13.10	13.10	13.00	12.90	12.80	12.80	12.70
229	234	13.70	13.60	13.60	13.50	13.40	13.40	13.30	13.20	13.20	13.10	13.00
234	239	14.00	14.00	13.90	13.80	13.70	13.70	13.60	13.50	13.50	13.40	13.30
239	244	14.30	14.30	14.20	14.10	14.10	14.00	13.90	13.90	13.80	13.70	13.60
244	249	14.60	14.60	14.50	14.40	14.40	14.30	14.20	14.20	14.10	14.00	14.00
249	254	15.00	14.90	14.80	14.80	14.70	14.60	14.50	14.50	14.40	14.30	14.30
254	259	15.30	15.20	15.10	15.10	15.00	14.90	14.90	14.80	14.70	14.70	14.60
259	264	15.60	15.50	15.50	15.40	15.30	15.20	15.20	15.10	15.00	15.00	14.90
264	269	15.90	15.80	15.80	15.70	15.60	15.60	15.50	15.40	15.40	15.30	15.20
269	274	16.20	16.10	16.10	16.00	15.90	15.90	15.80	15.70	15.70	15.60	15.50
274	279	16.50	16.50	16.40	16.30	16.30	16.20	16.10	16.00	16.00	15.90	15.80
		<b>0.0627 of the excess over \$279 plus:</b>										
279	658	16.70	16.60	16.50	16.50	16.40	16.30	16.30	16.20	16.10	16.10	16.00
		<b>0.0765 of the excess over \$658 plus:</b>										
658	and over	40.40	40.40	40.30	40.20	40.20	40.10	40.00	40.00	39.90	39.80	39.80

\* 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:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	18	0											
18	23	0											
23	28	.20	.10	.10									
28	33	.40	.30	.30	.20	.20	.10	.10	.10				
33	38	.60	.50	.50	.40	.40	.30	.30	.30	.20	.20	.10	
38	43	.80	.70	.70	.60	.60	.50	.50	.50	.40	.40	.30	
43	48	1.00	.90	.90	.80	.80	.70	.70	.70	.60	.60	.50	
48	53	1.20	1.10	1.10	1.00	1.00	.90	.90	.90	.80	.80	.70	
53	58	1.40	1.40	1.30	1.20	1.20	1.10	1.10	1.10	1.00	1.00	.90	
58	63	1.70	1.70	1.60	1.60	1.50	1.40	1.40	1.40	1.30	1.20	1.20	1.10
63	68	2.10	2.00	2.00	1.90	1.80	1.80	1.70	1.70	1.60	1.60	1.50	1.50
68	73	2.40	2.40	2.30	2.30	2.20	2.10	2.10	2.10	2.00	1.90	1.90	1.80
73	78	2.80	2.70	2.70	2.60	2.50	2.50	2.40	2.40	2.30	2.30	2.20	2.20
78	83	3.20	3.10	3.00	3.00	2.90	2.80	2.80	2.70	2.60	2.60	2.50	2.50
83	88	3.50	3.50	3.40	3.30	3.30	3.20	3.10	3.10	3.00	2.90	2.90	2.90
88	93	3.90	3.80	3.80	3.70	3.60	3.60	3.50	3.40	3.40	3.30	3.20	3.20
93	98	4.30	4.20	4.20	4.10	4.00	3.90	3.90	3.80	3.70	3.70	3.60	3.60
98	103	4.70	4.60	4.50	4.50	4.40	4.30	4.30	4.20	4.10	4.00	4.00	4.00
103	108	5.00	5.00	4.90	4.80	4.80	4.70	4.60	4.60	4.50	4.40	4.40	4.40
108	113	5.40	5.40	5.30	5.20	5.10	5.10	5.00	4.90	4.90	4.80	4.70	4.70
113	118	5.80	5.70	5.70	5.60	5.50	5.50	5.40	5.30	5.20	5.20	5.10	5.10
118	123	6.20	6.10	6.00	6.00	5.90	5.80	5.80	5.70	5.60	5.60	5.50	5.50
123	128	6.50	6.50	6.40	6.30	6.30	6.20	6.10	6.10	6.00	5.90	5.90	5.90
128	133	6.90	6.90	6.80	6.70	6.60	6.60	6.50	6.40	6.40	6.30	6.20	6.20
133	138	7.30	7.20	7.20	7.10	7.00	7.00	6.90	6.80	6.80	6.70	6.60	6.60
138	143	7.70	7.60	7.50	7.50	7.40	7.30	7.30	7.20	7.10	7.10	7.00	7.00
143	148	8.10	8.00	7.90	7.80	7.80	7.70	7.60	7.60	7.50	7.40	7.40	7.40
148	153	8.40	8.40	8.30	8.20	8.20	8.10	8.00	7.90	7.90	7.80	7.70	7.70
153	158	8.80	8.70	8.70	8.60	8.50	8.50	8.40	8.30	8.30	8.20	8.10	8.10
158	163	9.20	9.10	9.00	9.00	8.90	8.80	8.80	8.70	8.60	8.60	8.50	8.50
163	168	9.60	9.50	9.40	9.40	9.30	9.20	9.10	9.10	9.00	8.90	8.90	8.90
168	173	9.90	9.80	9.70	9.70	9.60	9.50	9.50	9.40	9.30	9.30	9.20	9.20
173	178	10.20	10.10	10.10	10.00	9.90	9.90	9.80	9.70	9.60	9.60	9.50	9.50
178	183	10.50	10.40	10.40	10.30	10.20	10.20	10.10	10.00	10.00	9.90	9.80	9.80
183	188	10.80	10.80	10.70	10.60	10.50	10.50	10.40	10.30	10.30	10.20	10.10	10.10
188	193	11.10	11.10	11.00	10.90	10.90	10.80	10.70	10.70	10.60	10.50	10.50	10.50
193	198	11.50	11.40	11.30	11.20	11.20	11.10	11.00	11.00	10.90	10.80	10.80	10.80
198	203	11.80	11.70	11.60	11.60	11.50	11.40	11.40	11.30	11.20	11.10	11.10	11.10
203	208	12.10	12.00	11.90	11.90	11.80	11.70	11.70	11.60	11.50	11.50	11.40	11.40
208	213	12.40	12.30	12.30	12.20	12.10	12.00	12.00	11.90	11.80	11.80	11.70	11.70
213	218	12.70	12.60	12.60	12.50	12.40	12.40	12.30	12.20	12.20	12.10	12.00	12.00
218	223	13.00	12.90	12.90	12.80	12.70	12.70	12.60	12.50	12.50	12.40	12.30	12.30
223	228	13.30	13.30	13.20	13.10	13.10	13.00	12.90	12.90	12.80	12.70	12.60	12.60
228	233	13.60	13.60	13.50	13.40	13.40	13.30	13.20	13.20	13.10	13.00	13.00	13.00
233	238	14.00	13.90	13.80	13.80	13.70	13.60	13.50	13.50	13.40	13.30	13.30	13.30
238	243	14.30	14.20	14.10	14.10	14.00	13.90	13.90	13.80	13.70	13.70	13.60	13.60
243	248	14.60	14.50	14.40	14.40	14.30	14.20	14.20	14.10	14.00	14.00	13.90	13.90
248	253	14.90	14.80	14.80	14.70	14.60	14.60	14.50	14.40	14.30	14.30	14.20	14.20
253	258	15.20	15.10	15.10	15.00	14.90	14.90	14.80	14.70	14.70	14.60	14.50	14.50
258	263	15.50	15.50	15.40	15.30	15.30	15.20	15.10	15.00	15.00	14.90	14.80	14.80
263	268	15.80	15.80	15.70	15.60	15.60	15.50	15.40	15.40	15.30	15.20	15.20	15.20
268	273	16.20	16.10	16.00	15.90	15.90	15.80	15.70	15.70	15.60	15.50	15.50	15.50
273	278	16.50	16.40	16.30	16.30	16.20	16.10	16.10	16.00	15.90	15.80	15.80	15.80
278	283	16.80	16.70	16.60	16.60	16.50	16.40	16.40	16.30	16.20	16.20	16.10	16.10
		<b>0.0627 of the excess over \$283 plus:</b>											
283	658	16.90	16.90	16.80	16.70	16.70	16.60	16.50	16.50	16.40	16.30	16.20	16.20
		<b>0.0765 of the excess over \$658 plus:</b>											
658	and over	40.40	40.40	40.30	40.20	40.20	40.10	40.00	40.00	39.90	39.80	39.80	39.80

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

**SINGLE PERSONS – WEEKLY PAYROLL PERIOD**

And the wages are:		And the number of withholding exemptions claimed is:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
75	80	0											
80	85	0											
85	90	0											
90	95	0											
95	100	0											
100	105	0											
105	110	0											
110	115	.10											
115	120	.30											
120	125	.50	.20										
125	130	.70	.40	.10									
130	135	.90	.60	.30									
135	140	1.10	.80	.50	.20								
140	145	1.30	1.00	.70	.40	.10							
145	150	1.50	1.20	.90	.60	.30							
150	155	1.70	1.40	1.10	.80	.50	.20						
155	160	1.90	1.60	1.30	1.00	.70	.40						
160	165	2.10	1.80	1.50	1.20	.90	.60	.20					
165	170	2.30	2.00	1.70	1.40	1.10	.80	.40	.10				
170	175	2.50	2.20	1.90	1.60	1.30	1.00	.60	.30				
175	180	2.70	2.40	2.10	1.80	1.50	1.20	.80	.50	.20			
180	185	2.90	2.60	2.30	2.00	1.70	1.40	1.00	.70	.40	.10		
185	190	3.10	2.80	2.50	2.20	1.90	1.60	1.20	.90	.60	.30		
190	195	3.30	3.00	2.70	2.40	2.10	1.80	1.40	1.10	.80	.50	.20	
195	200	3.50	3.20	2.90	2.60	2.30	2.00	1.60	1.30	1.00	.70	.40	
200	205	3.70	3.40	3.10	2.80	2.50	2.20	1.80	1.50	1.20	.90	.60	
205	210	3.90	3.60	3.30	3.00	2.70	2.40	2.00	1.70	1.40	1.10	.80	
210	215	4.10	3.80	3.50	3.20	2.90	2.60	2.20	1.90	1.60	1.30	1.00	
215	220	4.30	4.00	3.70	3.40	3.10	2.80	2.40	2.10	1.80	1.50	1.20	
220	225	4.50	4.20	3.90	3.60	3.30	3.00	2.60	2.30	2.00	1.70	1.40	
225	230	4.70	4.40	4.10	3.80	3.50	3.20	2.80	2.50	2.20	1.90	1.60	
230	235	4.90	4.60	4.30	4.00	3.70	3.40	3.00	2.70	2.40	2.10	1.80	
235	240	5.10	4.80	4.50	4.20	3.90	3.60	3.20	2.90	2.60	2.30	2.00	
240	245	5.30	5.00	4.70	4.40	4.10	3.80	3.40	3.10	2.80	2.50	2.20	
245	250	5.50	5.20	4.90	4.60	4.30	4.00	3.60	3.30	3.00	2.70	2.40	
250	255	5.70	5.40	5.10	4.80	4.50	4.20	3.80	3.50	3.20	2.90	2.60	
255	260	5.90	5.60	5.30	5.00	4.70	4.40	4.00	3.70	3.40	3.10	2.80	
260	265	6.10	5.80	5.50	5.20	4.90	4.60	4.20	3.90	3.60	3.30	3.00	
265	270	6.30	6.00	5.70	5.40	5.10	4.80	4.40	4.10	3.80	3.50	3.20	
270	275	6.50	6.20	5.90	5.60	5.30	5.00	4.60	4.30	4.00	3.70	3.40	
275	280	6.70	6.40	6.10	5.80	5.50	5.20	4.80	4.50	4.20	3.90	3.60	
280	285	6.90	6.60	6.30	6.00	5.70	5.40	5.00	4.70	4.40	4.10	3.80	
285	290	7.10	6.80	6.50	6.20	5.90	5.60	5.20	4.90	4.60	4.30	4.00	
290	295	7.30	7.00	6.70	6.40	6.10	5.80	5.40	5.10	4.80	4.50	4.20	
295	300	7.50	7.20	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.70	4.40	
300	305	7.70	7.40	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.00	4.70	
305	310	8.00	7.70	7.30	7.00	6.70	6.40	6.10	5.80	5.50	5.20	4.90	
310	315	8.20	7.90	7.60	7.30	7.00	6.70	6.30	6.00	5.70	5.40	5.10	
315	320	8.40	8.10	7.80	7.50	7.20	6.90	6.60	6.30	6.00	5.60	5.30	
320	325	8.70	8.30	8.00	7.70	7.40	7.10	6.80	6.50	6.20	5.90	5.60	
325	330	9.10	8.60	8.20	7.90	7.60	7.30	7.00	6.70	6.40	6.10	5.80	
330	335	9.40	9.00	8.50	8.20	7.90	7.50	7.20	6.90	6.60	6.30	6.00	
335	340	9.70	9.30	8.80	8.40	8.10	7.80	7.50	7.20	6.80	6.50	6.20	
340	345	10.10	9.60	9.20	8.70	8.30	8.00	7.70	7.40	7.10	6.80	6.50	
345	350	10.40	9.90	9.50	9.00	8.60	8.20	7.90	7.60	7.30	7.00	6.70	
350	355	10.70	10.30	9.80	9.40	8.90	8.50	8.10	7.80	7.50	7.20	6.90	
355	360	11.00	10.60	10.10	9.70	9.20	8.80	8.40	8.10	7.70	7.40	7.10	
360	365	11.40	10.90	10.50	10.00	9.60	9.10	8.70	8.30	8.00	7.70	7.40	
365	370	11.70	11.20	10.80	10.30	9.90	9.40	9.00	8.50	8.20	7.90	7.60	
370	375	12.00	11.60	11.10	10.70	10.20	9.80	9.30	8.90	8.40	8.10	7.80	
375	380	12.30	11.90	11.40	11.00	10.60	10.10	9.70	9.20	8.80	8.30	8.00	
380	385	12.70	12.20	11.80	11.30	10.90	10.40	10.00	9.50	9.10	8.60	8.20	
385	390	13.00	12.60	12.10	11.70	11.20	10.80	10.30	9.90	9.40	9.00	8.50	
390	395	13.30	12.90	12.40	12.00	11.50	11.10	10.60	10.20	9.70	9.30	8.80	

**SINGLE PERSONS – WEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
395	400	\$ 13.70	\$ 13.20	\$ 12.80	\$ 12.30	\$ 11.90	\$ 11.40	\$ 11.00	\$ 10.50	\$ 10.10	\$ 9.60	\$ 9.20
400	405	14.00	13.50	13.10	12.60	12.20	11.70	11.30	10.80	10.40	9.90	9.50
405	410	14.30	13.90	13.40	13.00	12.50	12.10	11.60	11.20	10.70	10.30	9.80
410	415	14.60	14.20	13.70	13.30	12.80	12.40	11.90	11.50	11.00	10.60	10.10
415	420	15.00	14.50	14.10	13.60	13.20	12.70	12.30	11.80	11.40	10.90	10.50
420	425	15.30	14.80	14.40	13.90	13.50	13.00	12.60	12.10	11.70	11.20	10.80
425	430	15.60	15.20	14.70	14.30	13.80	13.40	12.90	12.50	12.00	11.60	11.10
430	435	15.90	15.50	15.00	14.60	14.10	13.70	13.20	12.80	12.40	11.90	11.50
435	440	16.30	15.80	15.40	14.90	14.50	14.00	13.60	13.10	12.70	12.20	11.80
440	445	16.60	16.10	15.70	15.30	14.80	14.40	13.90	13.50	13.00	12.60	12.10
445	450	16.90	16.50	16.00	15.60	15.10	14.70	14.20	13.80	13.30	12.90	12.40
450	455	17.30	16.80	16.40	15.90	15.50	15.00	14.60	14.10	13.70	13.20	12.80
455	460	17.60	17.10	16.70	16.20	15.80	15.30	14.90	14.40	14.00	13.50	13.10
460	465	17.90	17.50	17.00	16.60	16.10	15.70	15.20	14.80	14.30	13.90	13.40
465	470	18.20	17.80	17.30	16.90	16.40	16.00	15.50	15.10	14.60	14.20	13.70
470	475	18.60	18.10	17.70	17.20	16.80	16.30	15.90	15.40	15.00	14.50	14.10
475	480	18.90	18.40	18.00	17.50	17.10	16.60	16.20	15.70	15.30	14.80	14.40
480	485	19.20	18.80	18.30	17.90	17.40	17.00	16.50	16.10	15.60	15.20	14.70
485	490	19.50	19.10	18.60	18.20	17.70	17.30	16.80	16.40	15.90	15.50	15.00
490	495	19.90	19.40	19.00	18.50	18.10	17.60	17.20	16.70	16.30	15.80	15.40
495	500	20.20	19.70	19.30	18.80	18.40	18.00	17.50	17.10	16.60	16.20	15.70
500	505	20.50	20.10	19.60	19.20	18.70	18.30	17.80	17.40	16.90	16.50	16.00
505	510	20.90	20.40	20.00	19.50	19.10	18.60	18.20	17.70	17.30	16.80	16.40
510	515	21.20	20.70	20.30	19.80	19.40	18.90	18.50	18.00	17.60	17.10	16.70
515	520	21.60	21.10	20.60	20.20	19.70	19.30	18.80	18.40	17.90	17.50	17.00
520	525	21.90	21.40	21.00	20.50	20.00	19.60	19.10	18.70	18.20	17.80	17.30
525	530	22.30	21.80	21.30	20.80	20.40	19.90	19.50	19.00	18.60	18.10	17.70
530	535	22.60	22.10	21.70	21.20	20.70	20.20	19.80	19.30	18.90	18.40	18.00
535	540	23.00	22.50	22.00	21.50	21.00	20.60	20.10	19.70	19.20	18.80	18.30
540	545	23.30	22.80	22.40	21.90	21.40	20.90	20.40	20.00	19.50	19.10	18.60
545	550	23.70	23.20	22.70	22.20	21.70	21.30	20.80	20.30	19.90	19.40	19.00
550	555	24.00	23.50	23.10	22.60	22.10	21.60	21.10	20.60	20.20	19.80	19.30
555	560	24.40	23.90	23.40	22.90	22.40	22.00	21.50	21.00	20.50	20.10	19.60
560	565	24.70	24.20	23.80	23.30	22.80	22.30	21.80	21.40	20.90	20.40	20.00
565	570	25.10	24.60	24.10	23.60	23.10	22.70	22.20	21.70	21.20	20.70	20.30
570	575	25.40	24.90	24.50	24.00	23.50	23.00	22.50	22.10	21.60	21.10	20.60
575	580	25.80	25.30	24.80	24.30	23.90	23.40	22.90	22.40	21.90	21.40	21.00
580	585	26.10	25.60	25.20	24.70	24.20	23.70	23.20	22.80	22.30	21.80	21.30
585	590	26.50	26.00	25.50	25.00	24.60	24.10	23.60	23.10	22.60	22.10	21.70
590	595	26.80	26.40	25.90	25.40	24.90	24.40	23.90	23.50	23.00	22.50	22.00
595	600	27.20	26.70	26.20	25.70	25.30	24.80	24.30	23.80	23.30	22.80	22.40
600	605	27.50	27.10	26.60	26.10	25.60	25.10	24.60	24.20	23.70	23.20	22.70
605	610	27.90	27.40	26.90	26.40	26.00	25.50	25.00	24.50	24.00	23.50	23.10
610	615	28.20	27.80	27.30	26.80	26.30	25.80	25.30	24.90	24.40	23.90	23.40
615	620	28.60	28.10	27.60	27.10	26.70	26.20	25.70	25.20	24.70	24.20	23.80
620	625	28.90	28.50	28.00	27.50	27.00	26.50	26.00	25.60	25.10	24.60	24.10
625	630	29.30	28.80	28.30	27.80	27.40	26.90	26.40	25.90	25.40	25.00	24.50
630	635	29.60	29.20	28.70	28.20	27.70	27.20	26.70	26.30	25.80	25.30	24.80
635	640	30.00	29.50	29.00	28.50	28.10	27.60	27.10	26.60	26.10	25.70	25.20
640	645	30.30	29.90	29.40	28.90	28.40	27.90	27.50	27.00	26.50	26.00	25.50
645	650	30.70	30.20	29.70	29.20	28.80	28.30	27.80	27.30	26.80	26.40	25.90
650	655	31.00	30.60	30.10	29.60	29.10	28.60	28.20	27.70	27.20	26.70	26.20
655	660	31.40	30.90	30.40	30.00	29.50	29.00	28.50	28.00	27.50	27.10	26.60
660	665	31.80	31.30	30.80	30.30	29.80	29.30	28.90	28.40	27.90	27.40	26.90
665	670	32.10	31.60	31.10	30.70	30.20	29.70	29.20	28.70	28.20	27.80	27.30
670	675	32.50	32.00	31.50	31.00	30.50	30.00	29.60	29.10	28.60	28.10	27.60
675	680	32.80	32.30	31.80	31.40	30.90	30.40	29.90	29.40	28.90	28.50	28.00
680	685	33.20	32.70	32.20	31.70	31.20	30.70	30.30	29.80	29.30	28.80	28.30
685	690	33.50	33.00	32.50	32.10	31.60	31.10	30.60	30.10	29.60	29.20	28.70
690	695	33.90	33.40	32.90	32.40	31.90	31.40	31.00	30.50	30.00	29.50	29.00
695	700	34.20	33.70	33.20	32.80	32.30	31.80	31.30	30.80	30.30	29.90	29.40
700	705	34.60	34.10	33.60	33.10	32.60	32.10	31.70	31.20	30.70	30.20	29.70
705	710	34.90	34.40	33.90	33.50	33.00	32.50	32.00	31.50	31.10	30.60	30.10
710	715	35.30	34.80	34.30	33.80	33.30	32.80	32.40	31.90	31.40	30.90	30.40
715	720	35.60	35.10	34.60	34.20	33.70	33.20	32.70	32.20	31.80	31.30	30.80

**SINGLE PERSONS – WEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
720	725	\$ 36.00	\$ 35.50	\$ 35.00	\$ 34.50	\$ 34.00	\$ 33.60	\$ 33.10	\$ 32.60	\$ 32.10	\$ 31.60	\$ 31.10
725	730	36.30	35.80	35.40	34.90	34.40	33.90	33.40	32.90	32.50	32.00	31.50
730	735	36.70	36.20	35.70	35.20	34.70	34.30	33.80	33.30	32.80	32.30	31.80
735	740	37.00	36.50	36.10	35.60	35.10	34.60	34.10	33.60	33.20	32.70	32.20
740	745	37.40	36.90	36.40	35.90	35.40	35.00	34.50	34.00	33.50	33.00	32.50
745	750	37.70	37.20	36.80	36.30	35.80	35.30	34.80	34.30	33.90	33.40	32.90
750	755	38.10	37.60	37.10	36.60	36.10	35.70	35.20	34.70	34.20	33.70	33.20
755	760	38.40	37.90	37.50	37.00	36.50	36.00	35.50	35.00	34.60	34.10	33.60
760	765	38.80	38.30	37.80	37.30	36.80	36.40	35.90	35.40	34.90	34.40	33.90
765	770	39.10	38.60	38.20	37.70	37.20	36.70	36.20	35.70	35.30	34.80	34.30
770	775	39.50	39.00	38.50	38.00	37.50	37.10	36.60	36.10	35.60	35.10	34.70
775	780	39.80	39.30	38.90	38.40	37.90	37.40	36.90	36.40	36.00	35.50	35.00
780	785	40.20	39.70	39.20	38.70	38.20	37.80	37.30	36.80	36.30	35.80	35.40
785	790	40.50	40.00	39.60	39.10	38.60	38.10	37.60	37.20	36.70	36.20	35.70
790	795	40.90	40.40	39.90	39.40	39.00	38.50	38.00	37.50	37.00	36.50	36.10
795	800	41.20	40.70	40.30	39.80	39.30	38.80	38.30	37.90	37.40	36.90	36.40
800	805	41.60	41.10	40.60	40.10	39.70	39.20	38.70	38.20	37.70	37.20	36.80
805	810	41.90	41.50	41.00	40.50	40.00	39.50	39.00	38.60	38.10	37.60	37.10
810	815	42.30	41.80	41.30	40.80	40.40	39.90	39.40	38.90	38.40	37.90	37.50
815	820	42.60	42.20	41.70	41.20	40.70	40.20	39.70	39.30	38.80	38.30	37.80
820	825	43.00	42.50	42.00	41.50	41.10	40.60	40.10	39.60	39.10	38.60	38.20
825	830	43.30	42.90	42.40	41.90	41.40	40.90	40.40	40.00	39.50	39.00	38.50
830	835	43.70	43.20	42.70	42.20	41.80	41.30	40.80	40.30	39.80	39.30	38.90
835	840	44.00	43.60	43.10	42.60	42.10	41.60	41.10	40.70	40.20	39.70	39.20
840	845	44.40	43.90	43.40	42.90	42.50	42.00	41.50	41.00	40.50	40.00	39.60
845	850	44.70	44.30	43.80	43.30	42.80	42.30	41.80	41.40	40.90	40.40	39.90
850	855	45.10	44.60	44.10	43.60	43.20	42.70	42.20	41.70	41.20	40.80	40.30
855	860	45.40	45.00	44.50	44.00	43.50	43.00	42.60	42.10	41.60	41.10	40.60
860	865	45.80	45.30	44.80	44.30	43.90	43.40	42.90	42.40	41.90	41.50	41.00
865	870	46.10	45.70	45.20	44.70	44.20	43.70	43.30	42.80	42.30	41.80	41.30
870	875	46.50	46.00	45.50	45.10	44.60	44.10	43.60	43.10	42.60	42.20	41.70
875	880	46.80	46.40	45.90	45.40	44.90	44.40	44.00	43.50	43.00	42.50	42.00
880	885	47.20	46.70	46.20	45.80	45.30	44.80	44.30	43.80	43.30	42.90	42.40
885	890	47.60	47.10	46.60	46.10	45.60	45.10	44.70	44.20	43.70	43.20	42.70
890	895	47.90	47.40	46.90	46.50	46.00	45.50	45.00	44.50	44.00	43.60	43.10
895	900	48.30	47.80	47.30	46.80	46.30	45.80	45.40	44.90	44.40	43.90	43.40
900	905	48.60	48.10	47.60	47.20	46.70	46.20	45.70	45.20	44.70	44.30	43.80
905	910	49.00	48.50	48.00	47.50	47.00	46.50	46.10	45.60	45.10	44.60	44.10
910	915	49.30	48.80	48.30	47.90	47.40	46.90	46.40	45.90	45.40	45.00	44.50
915	920	49.70	49.20	48.70	48.20	47.70	47.20	46.80	46.30	45.80	45.30	44.80
920	925	50.00	49.50	49.00	48.60	48.10	47.60	47.10	46.60	46.10	45.70	45.20
925	930	50.40	49.90	49.40	48.90	48.40	47.90	47.50	47.00	46.50	46.00	45.50
930	935	50.70	50.20	49.70	49.30	48.80	48.30	47.80	47.30	46.90	46.40	45.90
935	940	51.10	50.60	50.10	49.60	49.10	48.70	48.20	47.70	47.20	46.70	46.20
940	945	51.40	50.90	50.40	50.00	49.50	49.00	48.50	48.00	47.60	47.10	46.60
945	950	51.80	51.30	50.80	50.30	49.80	49.40	48.90	48.40	47.90	47.40	46.90
950	955	52.10	51.60	51.20	50.70	50.20	49.70	49.20	48.70	48.30	47.80	47.30
955	960	52.50	52.00	51.50	51.00	50.50	50.10	49.60	49.10	48.60	48.10	47.60
960	965	52.80	52.30	51.90	51.40	50.90	50.40	49.90	49.40	49.00	48.50	48.00
965	970	53.20	52.70	52.20	51.70	51.20	50.80	50.30	49.80	49.30	48.80	48.30
970	975	53.50	53.00	52.60	52.10	51.60	51.10	50.60	50.10	49.70	49.20	48.70
975	980	53.90	53.40	52.90	52.40	51.90	51.50	51.00	50.50	50.00	49.50	49.00
980	985	54.20	53.70	53.30	52.80	52.30	51.80	51.30	50.80	50.40	49.90	49.40
985	990	54.60	54.10	53.60	53.10	52.60	52.20	51.70	51.20	50.70	50.20	49.70
990	995	54.90	54.40	54.00	53.50	53.00	52.50	52.00	51.50	51.10	50.60	50.10
995	1000	55.30	54.80	54.30	53.80	53.30	52.90	52.40	51.90	51.40	50.90	50.50
1,000	1,005	55.60	55.10	54.70	54.20	53.70	53.20	52.70	52.30	51.80	51.30	50.80
		<b>0.070224 of the excess over \$1005 plus:</b>										
1,005	1,210	55.80	55.30	54.80	54.40	53.90	53.40	52.90	52.40	51.90	51.50	51.00
		<b>0.0627 of the excess over \$1210 plus:</b>										
1,210	4,619	70.20	69.70	69.20	68.80	68.30	67.80	67.30	66.80	66.30	65.90	65.40
		<b>0.0765 of the excess over \$4619 plus:</b>										
4619	and over	283.90	283.50	283.00	282.50	282.00	281.50	281.10	280.60	280.10	279.60	279.10

\* More than 10 exemptions: Reduce amount from 10 exemption column by .40 for each additional exemption claimed.

**MARRIED PERSONS – WEEKLY PAYROLL PERIOD**

And the wages are:		And the number of withholding exemptions claimed is:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105	110	0											
110	115	0											
115	120	0											
120	125	0											
125	130	0											
130	135	0											
135	140	0											
140	145	0											
145	150	0											
150	155	0											
155	160	.20											
160	165	.40	.10										
165	170	.60	.30										
170	175	.80	.50	.20									
175	180	1.00	.70	.40	.10								
180	185	1.20	.90	.60	.30								
185	190	1.40	1.10	.80	.50	.20							
190	195	1.60	1.30	1.00	.70	.40	.10						
195	200	1.80	1.50	1.20	.90	.60	.30						
200	205	2.00	1.70	1.40	1.10	.80	.50	.20					
205	210	2.20	1.90	1.60	1.30	1.00	.70	.40	.10				
210	215	2.40	2.10	1.80	1.50	1.20	.90	.60	.30				
215	220	2.60	2.30	2.00	1.70	1.40	1.10	.80	.50	.20			
220	225	2.80	2.50	2.20	1.90	1.60	1.30	1.00	.70	.40	.10		
225	230	3.00	2.70	2.40	2.10	1.80	1.50	1.20	.90	.60	.30		
230	235	3.20	2.90	2.60	2.30	2.00	1.70	1.40	1.10	.80	.50	.20	
235	240	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.30	1.00	.70	.40	
240	245	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.50	1.20	.90	.60	
245	250	3.80	3.50	3.20	2.90	2.60	2.30	2.00	1.70	1.40	1.10	.80	
250	255	4.00	3.70	3.40	3.10	2.80	2.50	2.20	1.90	1.60	1.30	1.00	
255	260	4.20	3.90	3.60	3.30	3.00	2.70	2.40	2.10	1.80	1.50	1.20	
260	265	4.40	4.10	3.80	3.50	3.20	2.90	2.60	2.30	2.00	1.70	1.40	
265	270	4.60	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.20	1.90	1.60	
270	275	4.80	4.50	4.20	3.90	3.60	3.30	3.00	2.70	2.40	2.10	1.80	
275	280	5.00	4.70	4.40	4.10	3.80	3.50	3.20	2.90	2.60	2.30	2.00	
280	285	5.20	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.80	2.50	2.20	
285	290	5.40	5.10	4.80	4.50	4.20	3.90	3.60	3.30	3.00	2.70	2.40	
290	295	5.60	5.30	5.00	4.70	4.40	4.10	3.80	3.50	3.20	2.90	2.60	
295	300	5.80	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.40	3.10	2.80	
300	305	6.00	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.60	3.30	3.00	
305	310	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.80	3.50	3.20	
310	315	6.40	6.10	5.80	5.50	5.20	4.90	4.60	4.30	4.00	3.70	3.40	
315	320	6.60	6.30	6.00	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.60	
320	325	6.80	6.50	6.20	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.80	
325	330	7.00	6.70	6.40	6.10	5.80	5.50	5.20	4.90	4.60	4.30	4.00	
330	335	7.20	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.80	4.50	4.20	
335	340	7.40	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.00	4.70	4.40	
340	345	7.60	7.30	7.00	6.70	6.40	6.10	5.80	5.50	5.20	4.90	4.60	
345	350	7.80	7.50	7.20	6.90	6.60	6.30	6.00	5.70	5.40	5.10	4.80	
350	355	8.00	7.70	7.40	7.10	6.80	6.50	6.20	5.90	5.60	5.30	5.00	
355	360	8.20	7.90	7.60	7.30	7.00	6.70	6.40	6.10	5.80	5.50	5.20	
360	365	8.50	8.10	7.80	7.50	7.20	6.90	6.60	6.30	6.00	5.70	5.40	
365	370	8.80	8.30	8.00	7.70	7.40	7.10	6.80	6.50	6.20	5.90	5.60	
370	375	9.10	8.60	8.20	7.90	7.60	7.30	7.00	6.70	6.40	6.10	5.80	
375	380	9.30	8.90	8.40	8.10	7.80	7.50	7.20	6.90	6.60	6.30	6.00	
380	385	9.60	9.20	8.70	8.30	8.00	7.70	7.40	7.10	6.80	6.50	6.20	
385	390	9.90	9.50	9.00	8.60	8.20	7.90	7.60	7.30	7.00	6.70	6.40	
390	395	10.20	9.80	9.30	8.90	8.40	8.10	7.80	7.50	7.20	6.90	6.60	
395	400	10.50	10.10	9.60	9.20	8.70	8.30	8.00	7.70	7.40	7.10	6.80	
400	405	10.80	10.40	9.90	9.50	9.00	8.60	8.20	7.90	7.60	7.30	7.00	
405	410	11.10	10.60	10.20	9.80	9.30	8.90	8.40	8.10	7.80	7.50	7.20	
410	415	11.40	11.00	10.50	10.10	9.60	9.20	8.70	8.30	8.00	7.70	7.40	
415	420	11.80	11.30	10.90	10.40	10.00	9.50	9.10	8.60	8.20	7.90	7.60	
420	425	12.10	11.70	11.20	10.80	10.30	9.90	9.40	9.00	8.50	8.20	7.90	



**MARRIED PERSONS – WEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
425	430	\$ 12.50	\$ 12.00	\$ 11.60	\$ 11.10	\$ 10.70	\$ 10.20	\$ 9.80	\$ 9.30	\$ 8.90	\$ 8.40	\$ 8.10
430	435	12.80	12.40	11.90	11.50	11.00	10.60	10.10	9.70	9.20	8.80	8.30
435	440	13.20	12.70	12.30	11.80	11.40	10.90	10.50	10.00	9.60	9.10	8.70
440	445	13.50	13.10	12.60	12.20	11.70	11.30	10.80	10.40	9.90	9.50	9.00
445	450	13.90	13.40	13.00	12.50	12.10	11.60	11.20	10.70	10.30	9.80	9.40
450	455	14.20	13.80	13.30	12.90	12.40	12.00	11.50	11.10	10.60	10.20	9.70
455	460	14.60	14.10	13.70	13.20	12.80	12.30	11.90	11.40	11.00	10.50	10.10
460	465	14.90	14.50	14.00	13.60	13.10	12.70	12.20	11.80	11.30	10.90	10.40
465	470	15.30	14.80	14.40	13.90	13.50	13.00	12.60	12.10	11.70	11.20	10.80
470	475	15.60	15.20	14.70	14.30	13.80	13.40	12.90	12.50	12.00	11.60	11.10
475	480	16.00	15.50	15.10	14.60	14.20	13.70	13.30	12.80	12.40	11.90	11.50
480	485	16.30	15.90	15.40	15.00	14.50	14.10	13.60	13.20	12.70	12.30	11.80
485	490	16.70	16.20	15.80	15.30	14.90	14.40	14.00	13.50	13.10	12.60	12.20
490	495	17.00	16.60	16.10	15.70	15.20	14.80	14.30	13.90	13.40	13.00	12.50
495	500	17.40	16.90	16.50	16.00	15.60	15.10	14.70	14.20	13.80	13.30	12.90
500	505	17.70	17.30	16.80	16.40	15.90	15.50	15.00	14.60	14.10	13.70	13.20
505	510	18.10	17.60	17.20	16.70	16.30	15.80	15.40	14.90	14.50	14.00	13.60
510	515	18.40	18.00	17.50	17.10	16.60	16.20	15.70	15.30	14.80	14.40	13.90
515	520	18.80	18.30	17.90	17.40	17.00	16.50	16.10	15.60	15.20	14.70	14.30
520	525	19.10	18.70	18.20	17.80	17.30	16.90	16.40	16.00	15.50	15.10	14.60
525	530	19.50	19.00	18.60	18.10	17.70	17.20	16.80	16.30	15.90	15.40	15.00
530	535	19.80	19.40	18.90	18.50	18.00	17.60	17.10	16.70	16.20	15.80	15.30
535	540	20.20	19.70	19.30	18.80	18.40	17.90	17.50	17.00	16.60	16.10	15.70
540	545	20.50	20.10	19.60	19.20	18.70	18.30	17.80	17.40	16.90	16.50	16.00
545	550	20.90	20.40	20.00	19.50	19.10	18.60	18.20	17.70	17.30	16.80	16.40
550	555	21.30	20.80	20.30	19.90	19.40	19.00	18.50	18.10	17.60	17.20	16.70
555	560	21.60	21.10	20.70	20.20	19.80	19.30	18.90	18.40	18.00	17.50	17.10
560	565	22.00	21.50	21.00	20.60	20.10	19.70	19.20	18.80	18.30	17.90	17.40
565	570	22.40	21.90	21.40	20.90	20.50	20.00	19.60	19.10	18.70	18.20	17.80
570	575	22.80	22.30	21.80	21.30	20.80	20.40	19.90	19.50	19.00	18.60	18.10
575	580	23.10	22.70	22.20	21.70	21.20	20.70	20.30	19.80	19.40	18.90	18.50
580	585	23.50	23.00	22.50	22.10	21.60	21.10	20.60	20.20	19.70	19.30	18.80
585	590	23.90	23.40	22.90	22.40	22.00	21.50	21.00	20.50	20.10	19.60	19.20
590	595	24.30	23.80	23.30	22.80	22.30	21.90	21.40	20.90	20.40	20.00	19.50
595	600	24.60	24.20	23.70	23.20	22.70	22.20	21.70	21.30	20.80	20.30	19.90
600	605	25.00	24.50	24.10	23.60	23.10	22.60	22.10	21.60	21.20	20.70	20.20
605	610	25.40	24.90	24.40	23.90	23.50	23.00	22.50	22.00	21.50	21.10	20.60
610	615	25.80	25.30	24.80	24.30	23.80	23.40	22.90	22.40	21.90	21.40	20.90
615	620	26.10	25.70	25.20	24.70	24.20	23.70	23.30	22.80	22.30	21.80	21.30
620	625	26.50	26.00	25.60	25.10	24.60	24.10	23.60	23.10	22.70	22.20	21.70
625	630	26.90	26.40	25.90	25.50	25.00	24.50	24.00	23.50	23.00	22.60	22.10
630	635	27.30	26.80	26.30	25.80	25.30	24.90	24.40	23.90	23.40	22.90	22.50
635	640	27.70	27.20	26.70	26.20	25.70	25.20	24.80	24.30	23.80	23.30	22.80
640	645	28.00	27.50	27.10	26.60	26.10	25.60	25.10	24.70	24.20	23.70	23.20
645	650	28.40	27.90	27.40	27.00	26.50	26.00	25.50	25.00	24.50	24.10	23.60
650	655	28.80	28.30	27.80	27.30	26.80	26.40	25.90	25.40	24.90	24.40	24.00
655	660	29.20	28.70	28.20	27.70	27.20	26.70	26.30	25.80	25.30	24.80	24.30
660	665	29.50	29.00	28.60	28.10	27.60	27.10	26.60	26.20	25.70	25.20	24.70
665	670	29.90	29.40	28.90	28.50	28.00	27.50	27.00	26.50	26.00	25.60	25.10
670	675	30.30	29.80	29.30	28.80	28.40	27.90	27.40	26.90	26.40	25.90	25.50
675	680	30.70	30.20	29.70	29.20	28.70	28.20	27.80	27.30	26.80	26.30	25.80
680	685	31.00	30.60	30.10	29.60	29.10	28.60	28.10	27.70	27.20	26.70	26.20
685	690	31.40	30.90	30.40	30.00	29.50	29.00	28.50	28.00	27.60	27.10	26.60
690	695	31.80	31.30	30.80	30.30	29.90	29.40	28.90	28.40	27.90	27.40	27.00
695	700	32.20	31.70	31.20	30.70	30.20	29.80	29.30	28.80	28.30	27.80	27.30
700	705	32.50	32.10	31.60	31.10	30.60	30.10	29.60	29.20	28.70	28.20	27.70
705	710	32.90	32.40	32.00	31.50	31.00	30.50	30.00	29.50	29.10	28.60	28.10
710	715	33.30	32.80	32.30	31.80	31.40	30.90	30.40	29.90	29.40	29.00	28.50
715	720	33.70	33.20	32.70	32.20	31.70	31.30	30.80	30.30	29.80	29.30	28.80
720	725	34.00	33.60	33.10	32.60	32.10	31.60	31.20	30.70	30.20	29.70	29.20
725	730	34.40	33.90	33.50	33.00	32.50	32.00	31.50	31.00	30.60	30.10	29.60
730	735	34.80	34.30	33.80	33.40	32.90	32.40	31.90	31.40	30.90	30.50	30.00
735	740	35.20	34.70	34.20	33.70	33.20	32.80	32.30	31.80	31.30	30.80	30.40
740	745	35.60	35.10	34.60	34.10	33.60	33.10	32.70	32.20	31.70	31.20	30.70
745	750	35.90	35.40	35.00	34.50	34.00	33.50	33.00	32.60	32.10	31.60	31.10

**MARRIED PERSONS – WEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
750	755	\$ 36.30	\$ 35.80	\$ 35.30	\$ 34.90	\$ 34.40	\$ 33.90	\$ 33.40	\$ 32.90	\$ 32.40	\$ 32.00	\$ 31.50
755	760	36.70	36.20	35.70	35.20	34.80	34.30	33.80	33.30	32.80	32.30	31.90
760	765	37.10	36.60	36.10	35.60	35.10	34.60	34.20	33.70	33.20	32.70	32.20
765	770	37.40	36.90	36.50	36.00	35.50	35.00	34.50	34.10	33.60	33.10	32.60
770	775	37.80	37.30	36.80	36.40	35.90	35.40	34.90	34.40	33.90	33.50	33.00
775	780	38.20	37.70	37.20	36.70	36.30	35.80	35.30	34.80	34.30	33.80	33.40
780	785	38.60	38.10	37.60	37.10	36.60	36.10	35.70	35.20	34.70	34.20	33.70
785	790	38.90	38.50	38.00	37.50	37.00	36.50	36.00	35.60	35.10	34.60	34.10
790	795	39.30	38.80	38.30	37.90	37.40	36.90	36.40	35.90	35.50	35.00	34.50
795	800	39.70	39.20	38.70	38.20	37.80	37.30	36.80	36.30	35.80	35.30	34.90
800	805	40.10	39.60	39.10	38.60	38.10	37.70	37.20	36.70	36.20	35.70	35.20
805	810	40.40	40.00	39.50	39.00	38.50	38.00	37.50	37.10	36.60	36.10	35.60
810	815	40.80	40.30	39.90	39.40	38.90	38.40	37.90	37.40	37.00	36.50	36.00
815	820	41.20	40.70	40.20	39.70	39.30	38.80	38.30	37.80	37.30	36.90	36.40
820	825	41.60	41.10	40.60	40.10	39.60	39.20	38.70	38.20	37.70	37.20	36.70
825	830	41.90	41.50	41.00	40.50	40.00	39.50	39.10	38.60	38.10	37.60	37.10
830	835	42.30	41.80	41.40	40.90	40.40	39.90	39.40	38.90	38.50	38.00	37.50
835	840	42.70	42.20	41.70	41.30	40.80	40.30	39.80	39.30	38.80	38.40	37.90
840	845	43.10	42.60	42.10	41.60	41.10	40.70	40.20	39.70	39.20	38.70	38.30
845	850	43.50	43.00	42.50	42.00	41.50	41.00	40.60	40.10	39.60	39.10	38.60
850	855	43.80	43.30	42.90	42.40	41.90	41.40	40.90	40.50	40.00	39.50	39.00
855	860	44.20	43.70	43.20	42.80	42.30	41.80	41.30	40.80	40.30	39.90	39.40
860	865	44.60	44.10	43.60	43.10	42.70	42.20	41.70	41.20	40.70	40.20	39.80
865	870	45.00	44.50	44.00	43.50	43.00	42.50	42.10	41.60	41.10	40.60	40.10
870	875	45.30	44.80	44.40	43.90	43.40	42.90	42.40	42.00	41.50	41.00	40.50
875	880	45.70	45.20	44.70	44.30	43.80	43.30	42.80	42.30	41.80	41.40	40.90
880	885	46.10	45.60	45.10	44.60	44.20	43.70	43.20	42.70	42.20	41.70	41.30
885	890	46.50	46.00	45.50	45.00	44.50	44.00	43.60	43.10	42.60	42.10	41.60
890	895	46.80	46.40	45.90	45.40	44.90	44.40	43.90	43.50	43.00	42.50	42.00
895	900	47.20	46.70	46.20	45.80	45.30	44.80	44.30	43.80	43.40	42.90	42.40
900	905	47.60	47.10	46.60	46.10	45.70	45.20	44.70	44.20	43.70	43.20	42.80
905	910	48.00	47.50	47.00	46.50	46.00	45.60	45.10	44.60	44.10	43.60	43.10
910	915	48.30	47.90	47.40	46.90	46.40	45.90	45.40	45.00	44.50	44.00	43.50
915	920	48.70	48.20	47.80	47.30	46.80	46.30	45.80	45.30	44.90	44.40	43.90
920	925	49.10	48.60	48.10	47.60	47.20	46.70	46.20	45.70	45.20	44.80	44.30
925	930	49.50	49.00	48.50	48.00	47.50	47.10	46.60	46.10	45.60	45.10	44.60
930	935	49.80	49.40	48.90	48.40	47.90	47.40	47.00	46.50	46.00	45.50	45.00
935	940	50.20	49.70	49.30	48.80	48.30	47.80	47.30	46.80	46.40	45.90	45.40
940	945	50.60	50.10	49.60	49.20	48.70	48.20	47.70	47.20	46.70	46.30	45.80
945	950	51.00	50.50	50.00	49.50	49.00	48.60	48.10	47.60	47.10	46.60	46.20
950	955	51.40	50.90	50.40	49.90	49.40	48.90	48.50	48.00	47.50	47.00	46.50
955	960	51.70	51.20	50.80	50.30	49.80	49.30	48.80	48.40	47.90	47.40	46.90
960	965	52.10	51.60	51.10	50.70	50.20	49.70	49.20	48.70	48.20	47.80	47.30
965	970	52.50	52.00	51.50	51.00	50.60	50.10	49.60	49.10	48.60	48.10	47.70
970	975	52.90	52.40	51.90	51.40	50.90	50.40	50.00	49.50	49.00	48.50	48.00
975	980	53.20	52.70	52.30	51.80	51.30	50.80	50.30	49.90	49.40	48.90	48.40
980	985	53.60	53.10	52.60	52.20	51.70	51.20	50.70	50.20	49.70	49.30	48.80
985	990	54.00	53.50	53.00	52.50	52.10	51.60	51.10	50.60	50.10	49.60	49.20
990	995	54.40	53.90	53.40	52.90	52.40	51.90	51.50	51.00	50.50	50.00	49.50
995	1,000	54.70	54.30	53.80	53.30	52.80	52.30	51.80	51.40	50.90	50.40	49.90
1,000	1,005	55.10	54.60	54.10	53.70	53.20	52.70	52.20	51.70	51.30	50.80	50.30
1,005	1,010	55.50	55.00	54.50	54.00	53.60	53.10	52.60	52.10	51.60	51.10	50.70
1,010	1,015	55.90	55.40	54.90	54.40	53.90	53.50	53.00	52.50	52.00	51.50	51.00
1,015	1,020	56.20	55.80	55.30	54.80	54.30	53.80	53.30	52.90	52.40	51.90	51.40
1,020	1,025	56.60	56.10	55.70	55.20	54.70	54.20	53.70	53.20	52.80	52.30	51.80
		<b>0.07524 of the excess over \$1025 plus:</b>										
1,025	1,168	56.80	56.30	55.80	55.40	54.90	54.40	53.90	53.40	52.90	52.50	52.00
		<b>0.0627 of the excess over \$1168 plus:</b>										
1,168	4,619	67.60	67.10	66.60	66.10	65.60	65.20	64.70	64.20	63.70	63.20	62.70
		<b>0.0765 of the excess over \$4619 plus:</b>										
4619	and over	283.90	283.50	283.00	282.50	282.00	281.50	281.10	280.60	280.10	279.60	279.10

\* More than 10 exemptions: Reduce amount from 10 exemption column by .40 for each additional exemption claimed.

**SINGLE PERSONS – BIWEEKLY PAYROLL PERIOD**

And the wages are:		And the number of withholding exemptions claimed is:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
150	160	0											
160	170	0											
170	180	0											
180	190	0											
190	200	0											
200	210	0											
210	220	0											
220	230	.20											
230	240	.60											
240	250	1.00	.40										
250	260	1.40	.80	.20									
260	270	1.80	1.20	.60									
270	280	2.20	1.60	1.00	.30								
280	290	2.60	2.00	1.40	.70	.10							
290	300	3.00	2.40	1.80	1.10	.50							
300	310	3.40	2.80	2.20	1.50	.90	.30						
310	320	3.80	3.20	2.60	1.90	1.30	.70	.10					
320	330	4.20	3.60	3.00	2.30	1.70	1.10	.50					
330	340	4.60	4.00	3.40	2.70	2.10	1.50	.90	.30				
340	350	5.00	4.40	3.80	3.10	2.50	1.90	1.30	.70	.10			
350	360	5.40	4.80	4.20	3.50	2.90	2.30	1.70	1.10	.50			
360	370	5.80	5.20	4.60	3.90	3.30	2.70	2.10	1.50	.90	.20		
370	380	6.20	5.60	5.00	4.30	3.70	3.10	2.50	1.90	1.30	.60		
380	390	6.60	6.00	5.40	4.70	4.10	3.50	2.90	2.30	1.70	1.00	.40	
390	400	7.00	6.40	5.80	5.10	4.50	3.90	3.30	2.70	2.10	1.40	.80	
400	410	7.40	6.80	6.20	5.50	4.90	4.30	3.70	3.10	2.50	1.80	1.20	
410	420	7.80	7.20	6.60	5.90	5.30	4.70	4.10	3.50	2.90	2.20	1.60	
420	430	8.20	7.60	7.00	6.30	5.70	5.10	4.50	3.90	3.30	2.60	2.00	
430	440	8.60	8.00	7.40	6.70	6.10	5.50	4.90	4.30	3.70	3.00	2.40	
440	450	9.00	8.40	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.40	2.80	
450	460	9.40	8.80	8.20	7.50	6.90	6.30	5.70	5.10	4.50	3.80	3.20	
460	470	9.80	9.20	8.60	7.90	7.30	6.70	6.10	5.50	4.90	4.20	3.60	
470	480	10.20	9.60	9.00	8.30	7.70	7.10	6.50	5.90	5.30	4.60	4.00	
480	490	10.60	10.00	9.40	8.70	8.10	7.50	6.90	6.30	5.70	5.00	4.40	
490	500	11.00	10.40	9.80	9.10	8.50	7.90	7.30	6.70	6.10	5.40	4.80	
500	510	11.40	10.80	10.20	9.50	8.90	8.30	7.70	7.10	6.50	5.80	5.20	
510	520	11.80	11.20	10.60	9.90	9.30	8.70	8.10	7.50	6.90	6.20	5.60	
520	530	12.20	11.60	11.00	10.30	9.70	9.10	8.50	7.90	7.30	6.60	6.00	
530	540	12.60	12.00	11.40	10.70	10.10	9.50	8.90	8.30	7.70	7.00	6.40	
540	550	13.00	12.40	11.80	11.10	10.50	9.90	9.30	8.70	8.10	7.40	6.80	
550	560	13.40	12.80	12.20	11.50	10.90	10.30	9.70	9.10	8.50	7.80	7.20	
560	570	13.80	13.20	12.60	11.90	11.30	10.70	10.10	9.50	8.90	8.20	7.60	
570	580	14.20	13.60	13.00	12.30	11.70	11.10	10.50	9.90	9.30	8.60	8.00	
580	590	14.60	14.00	13.40	12.70	12.10	11.50	10.90	10.30	9.70	9.00	8.40	
590	600	15.00	14.40	13.80	13.20	12.60	12.00	11.30	10.70	10.10	9.50	8.90	
600	610	15.50	14.90	14.30	13.60	13.00	12.40	11.80	11.20	10.60	9.90	9.30	
610	620	15.90	15.30	14.70	14.10	13.50	12.90	12.20	11.60	11.00	10.40	9.80	
620	630	16.40	15.80	15.10	14.50	13.90	13.30	12.70	12.10	11.50	10.80	10.20	
630	640	16.80	16.20	15.60	15.00	14.40	13.70	13.10	12.50	11.90	11.30	10.70	
640	650	17.50	16.70	16.00	15.40	14.80	14.20	13.60	13.00	12.40	11.70	11.10	
650	660	18.20	17.30	16.50	15.90	15.30	14.60	14.00	13.40	12.80	12.20	11.60	
660	670	18.80	17.90	17.00	16.30	15.70	15.10	14.50	13.90	13.20	12.60	12.00	
670	680	19.50	18.60	17.70	16.80	16.20	15.50	14.90	14.30	13.70	13.10	12.50	
680	690	20.10	19.20	18.30	17.40	16.60	16.00	15.40	14.80	14.10	13.50	12.90	
690	700	20.80	19.90	19.00	18.10	17.20	16.40	15.80	15.20	14.60	14.00	13.40	
700	710	21.40	20.50	19.60	18.70	17.80	16.90	16.30	15.70	15.00	14.40	13.80	
710	720	22.10	21.20	20.30	19.40	18.50	17.60	16.70	16.10	15.50	14.90	14.30	
720	730	22.70	21.80	20.90	20.00	19.10	18.20	17.30	16.60	15.90	15.30	14.70	
730	740	23.40	22.50	21.60	20.70	19.80	18.90	18.00	17.10	16.40	15.80	15.20	
740	750	24.00	23.10	22.20	21.30	20.40	19.50	18.60	17.80	16.90	16.20	15.60	
750	760	24.70	23.80	22.90	22.00	21.10	20.20	19.30	18.40	17.50	16.70	16.00	
760	770	25.30	24.50	23.60	22.70	21.80	20.90	20.00	19.10	18.20	17.30	16.50	
770	780	26.00	25.10	24.20	23.30	22.40	21.50	20.60	19.70	18.80	17.90	17.00	
780	790	26.70	25.80	24.90	24.00	23.10	22.20	21.30	20.40	19.50	18.60	17.70	

**SINGLE PERSONS – BIWEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
790	800	\$ 27.30	\$ 26.40	\$ 25.50	\$ 24.60	\$ 23.70	\$ 22.80	\$ 21.90	\$ 21.00	\$ 20.10	\$ 19.20	\$ 18.30
800	810	28.00	27.10	26.20	25.30	24.40	23.50	22.60	21.70	20.80	19.90	19.00
810	820	28.60	27.70	26.80	25.90	25.00	24.10	23.20	22.30	21.40	20.50	19.60
820	830	29.30	28.40	27.50	26.60	25.70	24.80	23.90	23.00	22.10	21.20	20.30
830	840	29.90	29.00	28.10	27.20	26.30	25.40	24.50	23.60	22.70	21.80	20.90
840	850	30.60	29.70	28.80	27.90	27.00	26.10	25.20	24.30	23.40	22.50	21.60
850	860	31.20	30.30	29.40	28.50	27.60	26.70	25.80	24.90	24.00	23.10	22.30
860	870	31.90	31.00	30.10	29.20	28.30	27.40	26.50	25.60	24.70	23.80	22.90
870	880	32.50	31.60	30.70	29.80	28.90	28.10	27.20	26.30	25.40	24.50	23.60
880	890	33.20	32.30	31.40	30.50	29.60	28.70	27.80	26.90	26.00	25.10	24.20
890	900	33.90	33.00	32.10	31.20	30.30	29.40	28.50	27.60	26.70	25.80	24.90
900	910	34.50	33.60	32.70	31.80	30.90	30.00	29.10	28.20	27.30	26.40	25.50
910	920	35.20	34.30	33.40	32.50	31.60	30.70	29.80	28.90	28.00	27.10	26.20
920	930	35.80	34.90	34.00	33.10	32.20	31.30	30.40	29.50	28.60	27.70	26.80
930	940	36.50	35.60	34.70	33.80	32.90	32.00	31.10	30.20	29.30	28.40	27.50
940	950	37.10	36.20	35.30	34.40	33.50	32.60	31.70	30.80	29.90	29.00	28.10
950	960	37.80	36.90	36.00	35.10	34.20	33.30	32.40	31.50	30.60	29.70	28.80
960	970	38.40	37.50	36.60	35.70	34.80	33.90	33.00	32.10	31.20	30.30	29.40
970	980	39.10	38.20	37.30	36.40	35.50	34.60	33.70	32.80	31.90	31.00	30.10
980	990	39.70	38.80	37.90	37.00	36.10	35.20	34.30	33.40	32.60	31.70	30.80
990	1000	40.40	39.50	38.60	37.70	36.80	35.90	35.00	34.10	33.20	32.30	31.40
1,000	1,010	41.00	40.10	39.20	38.40	37.50	36.60	35.70	34.80	33.90	33.00	32.10
1,010	1,020	41.70	40.80	39.90	39.00	38.10	37.20	36.30	35.40	34.50	33.60	32.70
1,020	1,030	42.40	41.50	40.60	39.70	38.80	37.90	37.00	36.10	35.20	34.30	33.40
1,030	1,040	43.10	42.20	41.20	40.30	39.40	38.50	37.60	36.70	35.80	34.90	34.00
1,040	1,050	43.80	42.90	41.90	41.00	40.10	39.20	38.30	37.40	36.50	35.60	34.70
1,050	1,060	44.50	43.60	42.60	41.60	40.70	39.80	38.90	38.00	37.10	36.20	35.30
1,060	1,070	45.20	44.30	43.30	42.30	41.40	40.50	39.60	38.70	37.80	36.90	36.00
1,070	1,080	45.90	45.00	44.00	43.10	42.10	41.10	40.20	39.30	38.40	37.50	36.60
1,080	1,090	46.60	45.70	44.70	43.80	42.80	41.80	40.90	40.00	39.10	38.20	37.30
1,090	1,100	47.30	46.40	45.40	44.50	43.50	42.50	41.60	40.60	39.70	38.80	37.90
1,100	1,110	48.10	47.10	46.10	45.20	44.20	43.20	42.30	41.30	40.40	39.50	38.60
1,110	1,120	48.80	47.80	46.80	45.90	44.90	43.90	43.00	42.00	41.10	40.20	39.30
1,120	1,130	49.50	48.50	47.50	46.60	45.60	44.60	43.70	42.70	41.70	40.80	39.90
1,130	1,140	50.20	49.20	48.20	47.30	46.30	45.30	44.40	43.40	42.40	41.50	40.60
1,140	1,150	50.90	49.90	48.90	48.00	47.00	46.00	45.10	44.10	43.10	42.20	41.20
1,150	1,160	51.60	50.60	49.60	48.70	47.70	46.70	45.80	44.80	43.80	42.90	41.90
1,160	1,170	52.30	51.30	50.30	49.40	48.40	47.40	46.50	45.50	44.50	43.60	42.60
1,170	1,180	53.00	52.00	51.00	50.10	49.10	48.10	47.20	46.20	45.20	44.30	43.30
1,180	1,190	53.70	52.70	51.70	50.80	49.80	48.80	47.90	46.90	46.00	45.00	44.00
1,190	1,200	54.40	53.40	52.40	51.50	50.50	49.50	48.60	47.60	46.70	45.70	44.70
1,200	1,210	55.10	54.10	53.10	52.20	51.20	50.30	49.30	48.30	47.40	46.40	45.40
1,210	1,220	55.80	54.80	53.80	52.90	51.90	51.00	50.00	49.00	48.10	47.10	46.10
1,220	1,230	56.50	55.50	54.50	53.60	52.60	51.70	50.70	49.70	48.80	47.80	46.80
1,230	1,240	57.20	56.20	55.30	54.30	53.30	52.40	51.40	50.40	49.50	48.50	47.50
1,240	1,250	57.90	56.90	56.00	55.00	54.00	53.10	52.10	51.10	50.20	49.20	48.20
1,250	1,260	58.60	57.60	56.70	55.70	54.70	53.80	52.80	51.80	50.90	49.90	48.90
1,260	1,270	59.30	58.30	57.40	56.40	55.40	54.50	53.50	52.50	51.60	50.60	49.60
1,270	1,280	60.00	59.00	58.10	57.10	56.10	55.20	54.20	53.20	52.30	51.30	50.30
1,280	1,290	60.70	59.70	58.80	57.80	56.80	55.90	54.90	53.90	53.00	52.00	51.00
1,290	1,300	61.40	60.40	59.50	58.50	57.50	56.60	55.60	54.60	53.70	52.70	51.70
1,300	1,310	62.10	61.10	60.20	59.20	58.20	57.30	56.30	55.30	54.40	53.40	52.40
1,310	1,320	62.80	61.80	60.90	59.90	58.90	58.00	57.00	56.00	55.10	54.10	53.20
1,320	1,330	63.50	62.50	61.60	60.60	59.60	58.70	57.70	56.70	55.80	54.80	53.90
1,330	1,340	64.20	63.20	62.30	61.30	60.30	59.40	58.40	57.50	56.50	55.50	54.60
1,340	1,350	64.90	63.90	63.00	62.00	61.00	60.10	59.10	58.20	57.20	56.20	55.30
1,350	1,360	65.60	64.60	63.70	62.70	61.70	60.80	59.80	58.90	57.90	56.90	56.00
1,360	1,370	66.30	65.30	64.40	63.40	62.50	61.50	60.50	59.60	58.60	57.60	56.70
1,370	1,380	67.00	66.00	65.10	64.10	63.20	62.20	61.20	60.30	59.30	58.30	57.40
1,380	1,390	67.70	66.70	65.80	64.80	63.90	62.90	61.90	61.00	60.00	59.00	58.10
1,390	1,400	68.40	67.50	66.50	65.50	64.60	63.60	62.60	61.70	60.70	59.70	58.80
1,400	1,410	69.10	68.20	67.20	66.20	65.30	64.30	63.30	62.40	61.40	60.40	59.50
1,410	1,420	69.80	68.90	67.90	66.90	66.00	65.00	64.00	63.10	62.10	61.10	60.20
1,420	1,430	70.50	69.60	68.60	67.60	66.70	65.70	64.70	63.80	62.80	61.80	60.90
1,430	1,440	71.20	70.30	69.30	68.30	67.40	66.40	65.40	64.50	63.50	62.50	61.60

**SINGLE PERSONS – BIWEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
1,440	1,450	\$ 71.90	\$ 71.00	\$ 70.00	\$ 69.00	\$ 68.10	\$ 67.10	\$ 66.10	\$ 65.20	\$ 64.20	\$ 63.20	\$ 62.30
1,450	1,460	72.60	71.70	70.70	69.70	68.80	67.80	66.80	65.90	64.90	63.90	63.00
1,460	1,470	73.30	72.40	71.40	70.40	69.50	68.50	67.50	66.60	65.60	64.70	63.70
1,470	1,480	74.00	73.10	72.10	71.10	70.20	69.20	68.20	67.30	66.30	65.40	64.40
1,480	1,490	74.70	73.80	72.80	71.80	70.90	69.90	68.90	68.00	67.00	66.10	65.10
1,490	1,500	75.40	74.50	73.50	72.50	71.60	70.60	69.70	68.70	67.70	66.80	65.80
1,500	1,510	76.10	75.20	74.20	73.20	72.30	71.30	70.40	69.40	68.40	67.50	66.50
1,510	1,520	76.80	75.90	74.90	73.90	73.00	72.00	71.10	70.10	69.10	68.20	67.20
1,520	1,530	77.50	76.60	75.60	74.70	73.70	72.70	71.80	70.80	69.80	68.90	67.90
1,530	1,540	78.20	77.30	76.30	75.40	74.40	73.40	72.50	71.50	70.50	69.60	68.60
1,540	1,550	78.90	78.00	77.00	76.10	75.10	74.10	73.20	72.20	71.20	70.30	69.30
1,550	1,560	79.70	78.70	77.70	76.80	75.80	74.80	73.90	72.90	71.90	71.00	70.00
1,560	1,570	80.40	79.40	78.40	77.50	76.50	75.50	74.60	73.60	72.60	71.70	70.70
1,570	1,580	81.10	80.10	79.10	78.20	77.20	76.20	75.30	74.30	73.30	72.40	71.40
1,580	1,590	81.80	80.80	79.80	78.90	77.90	76.90	76.00	75.00	74.00	73.10	72.10
1,590	1,600	82.50	81.50	80.50	79.60	78.60	77.60	76.70	75.70	74.70	73.80	72.80
1,600	1,610	83.20	82.20	81.20	80.30	79.30	78.30	77.40	76.40	75.40	74.50	73.50
1,610	1,620	83.90	82.90	81.90	81.00	80.00	79.00	78.10	77.10	76.10	75.20	74.20
1,620	1,630	84.60	83.60	82.60	81.70	80.70	79.70	78.80	77.80	76.90	75.90	74.90
1,630	1,640	85.30	84.30	83.30	82.40	81.40	80.40	79.50	78.50	77.60	76.60	75.60
1,640	1,650	86.00	85.00	84.00	83.10	82.10	81.10	80.20	79.20	78.30	77.30	76.30
1,650	1,660	86.70	85.70	84.70	83.80	82.80	81.90	80.90	79.90	79.00	78.00	77.00
1,660	1,670	87.40	86.40	85.40	84.50	83.50	82.60	81.60	80.60	79.70	78.70	77.70
1,670	1,680	88.10	87.10	86.10	85.20	84.20	83.30	82.30	81.30	80.40	79.40	78.40
1,680	1,690	88.80	87.80	86.90	85.90	84.90	84.00	83.00	82.00	81.10	80.10	79.10
1,690	1,700	89.50	88.50	87.60	86.60	85.60	84.70	83.70	82.70	81.80	80.80	79.80
1,700	1,710	90.20	89.20	88.30	87.30	86.30	85.40	84.40	83.40	82.50	81.50	80.50
1,710	1,720	90.90	89.90	89.00	88.00	87.00	86.10	85.10	84.10	83.20	82.20	81.20
1,720	1,730	91.60	90.60	89.70	88.70	87.70	86.80	85.80	84.80	83.90	82.90	81.90
1,730	1,740	92.30	91.30	90.40	89.40	88.40	87.50	86.50	85.50	84.60	83.60	82.60
1,740	1,750	93.00	92.00	91.10	90.10	89.10	88.20	87.20	86.20	85.30	84.30	83.30
1,750	1,760	93.70	92.70	91.80	90.80	89.80	88.90	87.90	86.90	86.00	85.00	84.10
1,760	1,770	94.40	93.40	92.50	91.50	90.50	89.60	88.60	87.60	86.70	85.70	84.80
1,770	1,780	95.10	94.10	93.20	92.20	91.20	90.30	89.30	88.30	87.40	86.40	85.50
1,780	1,790	95.80	94.80	93.90	92.90	91.90	91.00	90.00	89.10	88.10	87.10	86.20
1,790	1,800	96.50	95.50	94.60	93.60	92.60	91.70	90.70	89.80	88.80	87.80	86.90
1,800	1,810	97.20	96.20	95.30	94.30	93.30	92.40	91.40	90.50	89.50	88.50	87.60
1,810	1,820	97.90	96.90	96.00	95.00	94.10	93.10	92.10	91.20	90.20	89.20	88.30
1,820	1,830	98.60	97.60	96.70	95.70	94.80	93.80	92.80	91.90	90.90	89.90	89.00
1,830	1,840	99.30	98.40	97.40	96.40	95.50	94.50	93.50	92.60	91.60	90.60	89.70
1,840	1,850	100.00	99.10	98.10	97.10	96.20	95.20	94.20	93.30	92.30	91.30	90.40
1,850	1,860	100.70	99.80	98.80	97.80	96.90	95.90	94.90	94.00	93.00	92.00	91.10
1,860	1,870	101.40	100.50	99.50	98.50	97.60	96.60	95.60	94.70	93.70	92.70	91.80
1,870	1,880	102.10	101.20	100.20	99.20	98.30	97.30	96.30	95.40	94.40	93.40	92.50
1,880	1,890	102.80	101.90	100.90	99.90	99.00	98.00	97.00	96.10	95.10	94.10	93.20
1,890	1,900	103.50	102.60	101.60	100.60	99.70	98.70	97.70	96.80	95.80	94.80	93.90
1,900	1,910	104.20	103.30	102.30	101.30	100.40	99.40	98.40	97.50	96.50	95.50	94.60
1,910	1,920	104.90	104.00	103.00	102.00	101.10	100.10	99.10	98.20	97.20	96.30	95.30
1,920	1,930	105.60	104.70	103.70	102.70	101.80	100.80	99.80	98.90	97.90	97.00	96.00
1,930	1,940	106.30	105.40	104.40	103.40	102.50	101.50	100.50	99.60	98.60	97.70	96.70
1,940	1,950	107.00	106.10	105.10	104.10	103.20	102.20	101.30	100.30	99.30	98.40	97.40
1,950	1,960	107.70	106.80	105.80	104.80	103.90	102.90	102.00	101.00	100.00	99.10	98.10
1,960	1,970	108.40	107.50	106.50	105.50	104.60	103.60	102.70	101.70	100.70	99.80	98.80
1,970	1,980	109.10	108.20	107.20	106.30	105.30	104.30	103.40	102.40	101.40	100.50	99.50
1,980	1,990	109.80	108.90	107.90	107.00	106.00	105.00	104.10	103.10	102.10	101.20	100.20
		<b>0.070224 of the excess over \$1990 plus:</b>										
1,990	2,421	110.20	109.20	108.30	107.30	106.30	105.40	104.40	103.40	102.50	101.50	100.60
		<b>0.0627 of the excess over \$2421 plus:</b>										
2,421	9,238	140.50	139.50	138.50	137.60	136.60	135.60	134.70	133.70	132.70	131.80	130.80
		<b>0.0765 of the excess over \$9238 plus:</b>										
9238	and over	567.90	566.90	566.00	565.00	564.00	563.10	562.10	561.10	560.20	559.20	558.20

\* More than 10 exemptions: Reduce amount from 10 exemption column by .80 for each additional exemption claimed.

**MARRIED PERSONS – BIWEEKLY PAYROLL PERIOD**

And the wages are:		And the number of withholding exemptions claimed is:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
210	220	0											
220	230	0											
230	240	0											
240	250	0											
250	260	0											
260	270	0											
270	280	0											
280	290	0											
290	300	0											
300	310	.10											
310	320	.50											
320	330	.90	.30										
330	340	1.30	.70	.10									
340	350	1.70	1.10	.50									
350	360	2.10	1.50	.90	.20								
360	370	2.50	1.90	1.30	.60								
370	380	2.90	2.30	1.70	1.00	.40							
380	390	3.30	2.70	2.10	1.40	.80	.20						
390	400	3.70	3.10	2.50	1.80	1.20	.60						
400	410	4.10	3.50	2.90	2.20	1.60	1.00	.40					
410	420	4.50	3.90	3.30	2.60	2.00	1.40	.80	.20				
420	430	4.90	4.30	3.70	3.00	2.40	1.80	1.20	.60				
430	440	5.30	4.70	4.10	3.40	2.80	2.20	1.60	1.00	.40			
440	450	5.70	5.10	4.50	3.80	3.20	2.60	2.00	1.40	.80	.20		
450	460	6.10	5.50	4.90	4.20	3.60	3.00	2.40	1.80	1.20	.60		
460	470	6.50	5.90	5.30	4.60	4.00	3.40	2.80	2.20	1.60	1.00	.30	
470	480	6.90	6.30	5.70	5.00	4.40	3.80	3.20	2.60	2.00	1.40	.70	
480	490	7.30	6.70	6.10	5.40	4.80	4.20	3.60	3.00	2.40	1.80	1.10	
490	500	7.70	7.10	6.50	5.80	5.20	4.60	4.00	3.40	2.80	2.20	1.50	
500	510	8.10	7.50	6.90	6.20	5.60	5.00	4.40	3.80	3.20	2.60	1.90	
510	520	8.50	7.90	7.30	6.60	6.00	5.40	4.80	4.20	3.60	3.00	2.30	
520	530	8.90	8.30	7.70	7.00	6.40	5.80	5.20	4.60	4.00	3.40	2.70	
530	540	9.30	8.70	8.10	7.40	6.80	6.20	5.60	5.00	4.40	3.80	3.10	
540	550	9.70	9.10	8.50	7.80	7.20	6.60	6.00	5.40	4.80	4.20	3.50	
550	560	10.10	9.50	8.90	8.20	7.60	7.00	6.40	5.80	5.20	4.60	3.90	
560	570	10.50	9.90	9.30	8.60	8.00	7.40	6.80	6.20	5.60	5.00	4.30	
570	580	10.90	10.30	9.70	9.00	8.40	7.80	7.20	6.60	6.00	5.40	4.70	
580	590	11.30	10.70	10.10	9.40	8.80	8.20	7.60	7.00	6.40	5.80	5.10	
590	600	11.70	11.10	10.50	9.80	9.20	8.60	8.00	7.40	6.80	6.20	5.50	
600	610	12.10	11.50	10.90	10.20	9.60	9.00	8.40	7.80	7.20	6.60	5.90	
610	620	12.50	11.90	11.30	10.60	10.00	9.40	8.80	8.20	7.60	7.00	6.30	
620	630	12.90	12.30	11.70	11.00	10.40	9.80	9.20	8.60	8.00	7.40	6.70	
630	640	13.30	12.70	12.10	11.40	10.80	10.20	9.60	9.00	8.40	7.80	7.10	
640	650	13.70	13.10	12.50	11.80	11.20	10.60	10.00	9.40	8.80	8.20	7.50	
650	660	14.10	13.50	12.90	12.20	11.60	11.00	10.40	9.80	9.20	8.60	7.90	
660	670	14.50	13.90	13.30	12.60	12.00	11.40	10.80	10.20	9.60	9.00	8.30	
670	680	14.90	14.30	13.70	13.00	12.40	11.80	11.20	10.60	10.00	9.40	8.70	
680	690	15.30	14.70	14.10	13.40	12.80	12.20	11.60	11.00	10.40	9.80	9.10	
690	700	15.70	15.10	14.50	13.80	13.20	12.60	12.00	11.40	10.80	10.20	9.50	
700	710	16.10	15.50	14.90	14.20	13.60	13.00	12.40	11.80	11.20	10.60	9.90	
710	720	16.50	15.90	15.30	14.60	14.00	13.40	12.80	12.20	11.60	11.00	10.30	
720	730	16.90	16.30	15.70	15.00	14.40	13.80	13.20	12.60	12.00	11.40	10.70	
730	740	17.50	16.70	16.10	15.40	14.80	14.20	13.60	13.00	12.40	11.80	11.10	
740	750	18.10	17.20	16.50	15.80	15.20	14.60	14.00	13.40	12.80	12.20	11.50	
750	760	18.70	17.80	16.90	16.20	15.60	15.00	14.40	13.80	13.20	12.60	11.90	
760	770	19.30	18.40	17.50	16.60	16.00	15.40	14.80	14.20	13.60	13.00	12.30	
770	780	19.90	19.00	18.10	17.20	16.40	15.80	15.20	14.60	14.00	13.40	12.70	
780	790	20.40	19.50	18.60	17.80	16.90	16.20	15.60	15.00	14.40	13.80	13.10	
790	800	21.00	20.10	19.20	18.30	17.40	16.60	16.00	15.40	14.80	14.20	13.50	
800	810	21.60	20.70	19.80	18.90	18.00	17.10	16.40	15.80	15.20	14.60	13.90	
810	820	22.20	21.30	20.40	19.50	18.60	17.70	16.80	16.20	15.60	15.00	14.30	
820	830	22.80	21.90	21.00	20.10	19.20	18.30	17.40	16.60	16.00	15.40	14.80	
830	840	23.50	22.60	21.70	20.80	19.90	19.00	18.10	17.20	16.50	15.80	15.20	
840	850	24.20	23.30	22.40	21.50	20.60	19.70	18.80	17.90	17.00	16.30	15.70	

**MARRIED PERSONS – BIWEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
850	860	\$ 24.90	\$ 24.00	\$ 23.10	\$ 22.20	\$ 21.30	\$ 20.40	\$ 19.50	\$ 18.60	\$ 17.70	\$ 16.80	\$ 16.20
860	870	25.60	24.70	23.80	22.90	22.00	21.10	20.20	19.30	18.40	17.50	16.70
870	880	26.30	25.40	24.50	23.60	22.70	21.80	20.90	20.00	19.10	18.20	17.30
880	890	27.00	26.10	25.20	24.30	23.40	22.50	21.60	20.70	19.80	18.90	18.00
890	900	27.70	26.80	25.90	25.00	24.10	23.20	22.30	21.40	20.50	19.60	18.70
900	910	28.40	27.50	26.60	25.70	24.80	23.90	23.00	22.10	21.20	20.30	19.40
910	920	29.10	28.20	27.30	26.40	25.50	24.60	23.70	22.80	21.90	21.00	20.10
920	930	29.80	28.90	28.00	27.10	26.20	25.30	24.40	23.50	22.60	21.70	20.80
930	940	30.50	29.60	28.70	27.80	26.90	26.00	25.10	24.20	23.30	22.40	21.50
940	950	31.20	30.30	29.40	28.50	27.60	26.70	25.80	24.90	24.00	23.10	22.20
950	960	31.90	31.00	30.10	29.20	28.30	27.40	26.50	25.60	24.70	23.80	22.90
960	970	32.60	31.70	30.80	29.90	29.00	28.10	27.20	26.30	25.40	24.50	23.60
970	980	33.30	32.40	31.50	30.60	29.70	28.80	27.90	27.00	26.10	25.20	24.30
980	990	34.00	33.10	32.20	31.30	30.40	29.50	28.60	27.70	26.80	25.90	25.00
990	1,000	34.70	33.80	32.90	32.00	31.10	30.20	29.30	28.40	27.50	26.60	25.70
1,000	1,010	35.40	34.50	33.60	32.70	31.80	30.90	30.00	29.10	28.20	27.30	26.40
1,010	1,020	36.10	35.20	34.30	33.40	32.50	31.60	30.70	29.80	28.90	28.00	27.10
1,020	1,030	36.80	35.90	35.00	34.10	33.20	32.30	31.40	30.50	29.60	28.70	27.80
1,030	1,040	37.50	36.60	35.70	34.80	33.90	33.00	32.10	31.20	30.30	29.40	28.50
1,040	1,050	38.20	37.30	36.40	35.50	34.60	33.70	32.80	31.90	31.00	30.10	29.20
1,050	1,060	38.90	38.00	37.10	36.20	35.30	34.40	33.50	32.60	31.70	30.80	29.90
1,060	1,070	39.60	38.70	37.80	36.90	36.00	35.10	34.20	33.30	32.40	31.50	30.60
1,070	1,080	40.30	39.40	38.50	37.60	36.70	35.80	34.90	34.00	33.10	32.20	31.30
1,080	1,090	41.00	40.10	39.20	38.30	37.40	36.50	35.60	34.70	33.80	32.90	32.00
1,090	1,100	41.80	40.80	39.90	39.00	38.10	37.20	36.30	35.40	34.50	33.60	32.70
1,100	1,110	42.50	41.50	40.60	39.70	38.80	37.90	37.00	36.10	35.20	34.30	33.40
1,110	1,120	43.30	42.30	41.30	40.40	39.50	38.60	37.70	36.80	35.90	35.00	34.10
1,120	1,130	44.00	43.10	42.10	41.10	40.20	39.30	38.40	37.50	36.60	35.70	34.80
1,130	1,140	44.80	43.80	42.80	41.90	40.90	40.00	39.10	38.20	37.30	36.40	35.50
1,140	1,150	45.50	44.60	43.60	42.60	41.70	40.70	39.80	38.90	38.00	37.10	36.20
1,150	1,160	46.30	45.30	44.30	43.40	42.40	41.40	40.50	39.60	38.70	37.80	36.90
1,160	1,170	47.00	46.10	45.10	44.10	43.20	42.20	41.20	40.30	39.40	38.50	37.60
1,170	1,180	47.80	46.80	45.80	44.90	43.90	43.00	42.00	41.00	40.10	39.20	38.30
1,180	1,190	48.50	47.60	46.60	45.60	44.70	43.70	42.70	41.80	40.80	39.90	39.00
1,190	1,200	49.30	48.30	47.40	46.40	45.40	44.50	43.50	42.50	41.60	40.60	39.70
1,200	1,210	50.00	49.10	48.10	47.10	46.20	45.20	44.20	43.30	42.30	41.40	40.50
1,210	1,220	50.80	49.80	48.90	47.90	46.90	46.00	45.00	44.00	43.10	42.10	41.20
1,220	1,230	51.50	50.60	49.60	48.60	47.70	46.70	45.80	44.80	43.80	42.90	41.90
1,230	1,240	52.30	51.30	50.40	49.40	48.40	47.50	46.50	45.50	44.60	43.60	42.60
1,240	1,250	53.00	52.10	51.10	50.20	49.20	48.20	47.30	46.30	45.30	44.40	43.40
1,250	1,260	53.80	52.80	51.90	50.90	49.90	49.00	48.00	47.00	46.10	45.10	44.20
1,260	1,270	54.50	53.60	52.60	51.70	50.70	49.70	48.80	47.80	46.80	45.90	44.90
1,270	1,280	55.30	54.30	53.40	52.40	51.40	50.50	49.50	48.50	47.60	46.60	45.70
1,280	1,290	56.10	55.10	54.10	53.20	52.20	51.20	50.30	49.30	48.30	47.40	46.40
1,290	1,300	56.80	55.80	54.90	53.90	52.90	52.00	51.00	50.10	49.10	48.10	47.20
1,300	1,310	57.60	56.60	55.60	54.70	53.70	52.70	51.80	50.80	49.80	48.90	47.90
1,310	1,320	58.30	57.30	56.40	55.40	54.50	53.50	52.50	51.60	50.60	49.60	48.70
1,320	1,330	59.10	58.10	57.10	56.20	55.20	54.20	53.30	52.30	51.30	50.40	49.40
1,330	1,340	59.80	58.90	57.90	56.90	56.00	55.00	54.00	53.10	52.10	51.10	50.20
1,340	1,350	60.60	59.60	58.60	57.70	56.70	55.70	54.80	53.80	52.90	51.90	50.90
1,350	1,360	61.30	60.40	59.40	58.40	57.50	56.50	55.50	54.60	53.60	52.60	51.70
1,360	1,370	62.10	61.10	60.10	59.20	58.20	57.20	56.30	55.30	54.40	53.40	52.40
1,370	1,380	62.80	61.90	60.90	59.90	59.00	58.00	57.00	56.10	55.10	54.10	53.20
1,380	1,390	63.60	62.60	61.60	60.70	59.70	58.80	57.80	56.80	55.90	54.90	53.90
1,390	1,400	64.30	63.40	62.40	61.40	60.50	59.50	58.50	57.60	56.60	55.60	54.70
1,400	1,410	65.10	64.10	63.20	62.20	61.20	60.30	59.30	58.30	57.40	56.40	55.40
1,410	1,420	65.80	64.90	63.90	62.90	62.00	61.00	60.00	59.10	58.10	57.20	56.20
1,420	1,430	66.60	65.60	64.70	63.70	62.70	61.80	60.80	59.80	58.90	57.90	56.90
1,430	1,440	67.30	66.40	65.40	64.40	63.50	62.50	61.60	60.60	59.60	58.70	57.70
1,440	1,450	68.10	67.10	66.20	65.20	64.20	63.30	62.30	61.30	60.40	59.40	58.40
1,450	1,460	68.80	67.90	66.90	66.00	65.00	64.00	63.10	62.10	61.10	60.20	59.20
1,460	1,470	69.60	68.60	67.70	66.70	65.70	64.80	63.80	62.80	61.90	60.90	60.00
1,470	1,480	70.30	69.40	68.40	67.50	66.50	65.50	64.60	63.60	62.60	61.70	60.70
1,480	1,490	71.10	70.10	69.20	68.20	67.20	66.30	65.30	64.30	63.40	62.40	61.50
1,490	1,500	71.90	70.90	69.90	69.00	68.00	67.00	66.10	65.10	64.10	63.20	62.20

**MARRIED PERSONS – BIWEEKLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
1,500	1,510	\$ 72.60	\$ 71.60	\$ 70.70	\$ 69.70	\$ 68.70	\$ 67.80	\$ 66.80	\$ 65.90	\$ 64.90	\$ 63.90	\$ 63.00
1,510	1,520	73.40	72.40	71.40	70.50	69.50	68.50	67.60	66.60	65.60	64.70	63.70
1,520	1,530	74.10	73.10	72.20	71.20	70.30	69.30	68.30	67.40	66.40	65.40	64.50
1,530	1,540	74.90	73.90	72.90	72.00	71.00	70.00	69.10	68.10	67.10	66.20	65.20
1,540	1,550	75.60	74.70	73.70	72.70	71.80	70.80	69.80	68.90	67.90	66.90	66.00
1,550	1,560	76.40	75.40	74.40	73.50	72.50	71.50	70.60	69.60	68.70	67.70	66.70
1,560	1,570	77.10	76.20	75.20	74.20	73.30	72.30	71.30	70.40	69.40	68.40	67.50
1,570	1,580	77.90	76.90	75.90	75.00	74.00	73.10	72.10	71.10	70.20	69.20	68.20
1,580	1,590	78.60	77.70	76.70	75.70	74.80	73.80	72.80	71.90	70.90	69.90	69.00
1,590	1,600	79.40	78.40	77.40	76.50	75.50	74.60	73.60	72.60	71.70	70.70	69.70
1,600	1,610	80.10	79.20	78.20	77.20	76.30	75.30	74.30	73.40	72.40	71.40	70.50
1,610	1,620	80.90	79.90	79.00	78.00	77.00	76.10	75.10	74.10	73.20	72.20	71.20
1,620	1,630	81.60	80.70	79.70	78.70	77.80	76.80	75.80	74.90	73.90	73.00	72.00
1,630	1,640	82.40	81.40	80.50	79.50	78.50	77.60	76.60	75.60	74.70	73.70	72.70
1,640	1,650	83.10	82.20	81.20	80.20	79.30	78.30	77.40	76.40	75.40	74.50	73.50
1,650	1,660	83.90	82.90	82.00	81.00	80.00	79.10	78.10	77.10	76.20	75.20	74.20
1,660	1,670	84.60	83.70	82.70	81.80	80.80	79.80	78.90	77.90	76.90	76.00	75.00
1,670	1,680	85.40	84.40	83.50	82.50	81.50	80.60	79.60	78.60	77.70	76.70	75.80
1,680	1,690	86.10	85.20	84.20	83.30	82.30	81.30	80.40	79.40	78.40	77.50	76.50
1,690	1,700	86.90	85.90	85.00	84.00	83.00	82.10	81.10	80.10	79.20	78.20	77.30
1,700	1,710	87.70	86.70	85.70	84.80	83.80	82.80	81.90	80.90	79.90	79.00	78.00
1,710	1,720	88.40	87.40	86.50	85.50	84.50	83.60	82.60	81.70	80.70	79.70	78.80
1,720	1,730	89.20	88.20	87.20	86.30	85.30	84.30	83.40	82.40	81.40	80.50	79.50
1,730	1,740	89.90	88.90	88.00	87.00	86.10	85.10	84.10	83.20	82.20	81.20	80.30
1,740	1,750	90.70	89.70	88.70	87.80	86.80	85.80	84.90	83.90	82.90	82.00	81.00
1,750	1,760	91.40	90.50	89.50	88.50	87.60	86.60	85.60	84.70	83.70	82.70	81.80
1,760	1,770	92.20	91.20	90.20	89.30	88.30	87.30	86.40	85.40	84.50	83.50	82.50
1,770	1,780	92.90	92.00	91.00	90.00	89.10	88.10	87.10	86.20	85.20	84.20	83.30
1,780	1,790	93.70	92.70	91.70	90.80	89.80	88.90	87.90	86.90	86.00	85.00	84.00
1,790	1,800	94.40	93.50	92.50	91.50	90.60	89.60	88.60	87.70	86.70	85.70	84.80
1,800	1,810	95.20	94.20	93.20	92.30	91.30	90.40	89.40	88.40	87.50	86.50	85.50
1,810	1,820	95.90	95.00	94.00	93.00	92.10	91.10	90.10	89.20	88.20	87.20	86.30
1,820	1,830	96.70	95.70	94.80	93.80	92.80	91.90	90.90	89.90	89.00	88.00	87.00
1,830	1,840	97.40	96.50	95.50	94.50	93.60	92.60	91.60	90.70	89.70	88.80	87.80
1,840	1,850	98.20	97.20	96.30	95.30	94.30	93.40	92.40	91.40	90.50	89.50	88.50
1,850	1,860	98.90	98.00	97.00	96.00	95.10	94.10	93.20	92.20	91.20	90.30	89.30
1,860	1,870	99.70	98.70	97.80	96.80	95.80	94.90	93.90	92.90	92.00	91.00	90.00
1,870	1,880	100.40	99.50	98.50	97.60	96.60	95.60	94.70	93.70	92.70	91.80	90.80
1,880	1,890	101.20	100.20	99.30	98.30	97.30	96.40	95.40	94.40	93.50	92.50	91.60
1,890	1,900	101.90	101.00	100.00	99.10	98.10	97.10	96.20	95.20	94.20	93.30	92.30
1,900	1,910	102.70	101.70	100.80	99.80	98.80	97.90	96.90	96.00	95.00	94.00	93.10
1,910	1,920	103.50	102.50	101.50	100.60	99.60	98.60	97.70	96.70	95.70	94.80	93.80
1,920	1,930	104.20	103.20	102.30	101.30	100.30	99.40	98.40	97.50	96.50	95.50	94.60
1,930	1,940	105.00	104.00	103.00	102.10	101.10	100.10	99.20	98.20	97.20	96.30	95.30
1,940	1,950	105.70	104.70	103.80	102.80	101.90	100.90	99.90	99.00	98.00	97.00	96.10
1,950	1,960	106.50	105.50	104.50	103.60	102.60	101.60	100.70	99.70	98.70	97.80	96.80
1,960	1,970	107.20	106.30	105.30	104.30	103.40	102.40	101.40	100.50	99.50	98.50	97.60
1,970	1,980	108.00	107.00	106.00	105.10	104.10	103.10	102.20	101.20	100.30	99.30	98.30
1,980	1,990	108.70	107.80	106.80	105.80	104.90	103.90	102.90	102.00	101.00	100.00	99.10
1,990	2,000	109.50	108.50	107.50	106.60	105.60	104.70	103.70	102.70	101.80	100.80	99.80
2,000	2,010	110.20	109.30	108.30	107.30	106.40	105.40	104.40	103.50	102.50	101.50	100.60
2,010	2,020	111.00	110.00	109.00	108.10	107.10	106.20	105.20	104.20	103.30	102.30	101.30
2,020	2,030	111.70	110.80	109.80	108.80	107.90	106.90	105.90	105.00	104.00	103.00	102.10
2,030	2,040	112.50	111.50	110.60	109.60	108.60	107.70	106.70	105.70	104.80	103.80	102.80
2,040	2,050	113.20	112.30	111.30	110.30	109.40	108.40	107.40	106.50	105.50	104.60	103.60
		<b>0.07524 of the excess over \$2050 plus:</b>										
2,050	2,336	113.60	112.60	111.70	110.70	109.80	108.80	107.80	106.90	105.90	104.90	104.00
		<b>0.0627 of the excess over \$2336 plus:</b>										
2,336	9,238	135.10	134.20	133.20	132.20	131.30	130.30	129.30	128.40	127.40	126.40	125.50
		<b>0.0765 of the excess over \$9238 plus:</b>										
9238	and over	567.90	566.90	566.00	565.00	564.00	563.10	562.10	561.10	560.20	559.20	558.20

\* More than 10 exemptions: Reduce amount from 10 exemption column by .80 for each additional exemption claimed.



**SINGLE PERSONS – SEMI-MONTHLY PAYROLL PERIOD**

And the wages are:		And the number of withholding exemptions claimed is:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
170	180	0											
180	190	0											
190	200	0											
200	210	0											
210	220	0											
220	230	0											
230	240	0											
240	250	.30											
250	260	.70											
260	270	1.10	.40										
270	280	1.50	.80	.10									
280	290	1.90	1.20	.50									
290	300	2.30	1.60	.90	.30								
300	310	2.70	2.00	1.30	.70								
310	320	3.10	2.40	1.70	1.10	.40							
320	330	3.50	2.80	2.10	1.50	.80	.10						
330	340	3.90	3.20	2.50	1.90	1.20	.50						
340	350	4.30	3.60	2.90	2.30	1.60	.90	.30					
350	360	4.70	4.00	3.30	2.70	2.00	1.30	.70					
360	370	5.10	4.40	3.70	3.10	2.40	1.70	1.10	.40				
370	380	5.50	4.80	4.10	3.50	2.80	2.10	1.50	.80	.10			
380	390	5.90	5.20	4.50	3.90	3.20	2.50	1.90	1.20	.50			
390	400	6.30	5.60	4.90	4.30	3.60	2.90	2.30	1.60	.90	.30		
400	410	6.70	6.00	5.30	4.70	4.00	3.30	2.70	2.00	1.30	.70		
410	420	7.10	6.40	5.70	5.10	4.40	3.70	3.10	2.40	1.70	1.10	.40	
420	430	7.50	6.80	6.10	5.50	4.80	4.10	3.50	2.80	2.10	1.50	.80	
430	440	7.90	7.20	6.50	5.90	5.20	4.50	3.90	3.20	2.50	1.90	1.20	
440	450	8.30	7.60	6.90	6.30	5.60	4.90	4.30	3.60	2.90	2.30	1.60	
450	460	8.70	8.00	7.30	6.70	6.00	5.30	4.70	4.00	3.30	2.70	2.00	
460	470	9.10	8.40	7.70	7.10	6.40	5.70	5.10	4.40	3.70	3.10	2.40	
470	480	9.50	8.80	8.10	7.50	6.80	6.10	5.50	4.80	4.10	3.50	2.80	
480	490	9.90	9.20	8.50	7.90	7.20	6.50	5.90	5.20	4.50	3.90	3.20	
490	500	10.30	9.60	8.90	8.30	7.60	6.90	6.30	5.60	4.90	4.30	3.60	
500	510	10.70	10.00	9.30	8.70	8.00	7.30	6.70	6.00	5.30	4.70	4.00	
510	520	11.10	10.40	9.70	9.10	8.40	7.70	7.10	6.40	5.70	5.10	4.40	
520	530	11.50	10.80	10.10	9.50	8.80	8.10	7.50	6.80	6.10	5.50	4.80	
530	540	11.90	11.20	10.50	9.90	9.20	8.50	7.90	7.20	6.50	5.90	5.20	
540	550	12.30	11.60	10.90	10.30	9.60	8.90	8.30	7.60	6.90	6.30	5.60	
550	560	12.70	12.00	11.30	10.70	10.00	9.30	8.70	8.00	7.30	6.70	6.00	
560	570	13.10	12.40	11.70	11.10	10.40	9.70	9.10	8.40	7.70	7.10	6.40	
570	580	13.50	12.80	12.10	11.50	10.80	10.10	9.50	8.80	8.10	7.50	6.80	
580	590	13.90	13.20	12.50	11.90	11.20	10.50	9.90	9.20	8.50	7.90	7.20	
590	600	14.30	13.60	12.90	12.30	11.60	10.90	10.30	9.60	8.90	8.30	7.60	
600	610	14.70	14.00	13.30	12.70	12.00	11.30	10.70	10.00	9.30	8.70	8.00	
610	620	15.10	14.40	13.70	13.10	12.40	11.70	11.10	10.40	9.70	9.10	8.40	
620	630	15.50	14.80	14.10	13.50	12.80	12.10	11.50	10.80	10.10	9.50	8.80	
630	640	15.90	15.20	14.50	13.90	13.20	12.50	11.90	11.20	10.50	9.90	9.20	
640	650	16.30	15.60	15.00	14.30	13.60	13.00	12.30	11.60	11.00	10.30	9.60	
650	660	16.80	16.10	15.40	14.80	14.10	13.40	12.80	12.10	11.40	10.80	10.10	
660	670	17.20	16.50	15.90	15.20	14.50	13.90	13.20	12.50	11.90	11.20	10.50	
670	680	17.70	17.00	16.30	15.70	15.00	14.30	13.70	13.00	12.30	11.70	11.00	
680	690	18.10	17.40	16.80	16.10	15.40	14.80	14.10	13.40	12.80	12.10	11.40	
690	700	18.70	17.90	17.20	16.50	15.90	15.20	14.50	13.90	13.20	12.50	11.90	
700	710	19.40	18.40	17.70	17.00	16.30	15.70	15.00	14.30	13.70	13.00	12.30	
710	720	20.00	19.00	18.10	17.40	16.80	16.10	15.40	14.80	14.10	13.40	12.80	
720	730	20.70	19.70	18.70	17.90	17.20	16.60	15.90	15.20	14.60	13.90	13.20	
730	740	21.30	20.40	19.40	18.40	17.70	17.00	16.30	15.70	15.00	14.30	13.70	
740	750	22.00	21.00	20.00	19.10	18.10	17.50	16.80	16.10	15.50	14.80	14.10	
750	760	22.60	21.70	20.70	19.70	18.70	17.90	17.20	16.60	15.90	15.20	14.60	
760	770	23.30	22.30	21.30	20.40	19.40	18.40	17.70	17.00	16.30	15.70	15.00	
770	780	23.90	23.00	22.00	21.00	20.10	19.10	18.10	17.50	16.80	16.10	15.50	
780	790	24.60	23.60	22.70	21.70	20.70	19.70	18.80	17.90	17.20	16.60	15.90	
790	800	25.30	24.30	23.30	22.30	21.40	20.40	19.40	18.40	17.70	17.00	16.40	
800	810	25.90	24.90	24.00	23.00	22.00	21.00	20.10	19.10	18.10	17.50	16.80	

**SINGLE PERSONS – SEMI-MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
810	820	\$ 26.60	\$ 25.60	\$ 24.60	\$ 23.60	\$ 22.70	\$ 21.70	\$ 20.70	\$ 19.70	\$ 18.80	\$ 17.90	\$ 17.30
820	830	27.20	26.20	25.30	24.30	23.30	22.30	21.40	20.40	19.40	18.50	17.70
830	840	27.90	26.90	25.90	24.90	24.00	23.00	22.00	21.10	20.10	19.10	18.20
840	850	28.50	27.60	26.60	25.60	24.60	23.70	22.70	21.70	20.70	19.80	18.80
850	860	29.20	28.20	27.20	26.30	25.30	24.30	23.30	22.40	21.40	20.40	19.40
860	870	29.80	28.90	27.90	26.90	25.90	25.00	24.00	23.00	22.00	21.10	20.10
870	880	30.50	29.50	28.50	27.60	26.60	25.60	24.60	23.70	22.70	21.70	20.80
880	890	31.10	30.20	29.20	28.20	27.20	26.30	25.30	24.30	23.40	22.40	21.40
890	900	31.80	30.80	29.80	28.90	27.90	26.90	26.00	25.00	24.00	23.00	22.10
900	910	32.40	31.50	30.50	29.50	28.60	27.60	26.60	25.60	24.70	23.70	22.70
910	920	33.10	32.10	31.20	30.20	29.20	28.20	27.30	26.30	25.30	24.30	23.40
920	930	33.80	32.80	31.80	30.80	29.90	28.90	27.90	26.90	26.00	25.00	24.00
930	940	34.40	33.40	32.50	31.50	30.50	29.50	28.60	27.60	26.60	25.70	24.70
940	950	35.10	34.10	33.10	32.10	31.20	30.20	29.20	28.30	27.30	26.30	25.30
950	960	35.70	34.70	33.80	32.80	31.80	30.90	29.90	28.90	27.90	27.00	26.00
960	970	36.40	35.40	34.40	33.50	32.50	31.50	30.50	29.60	28.60	27.60	26.60
970	980	37.00	36.10	35.10	34.10	33.10	32.20	31.20	30.20	29.20	28.30	27.30
980	990	37.70	36.70	35.70	34.80	33.80	32.80	31.80	30.90	29.90	28.90	27.90
990	1,000	38.30	37.40	36.40	35.40	34.40	33.50	32.50	31.50	30.50	29.60	28.60
1,000	1,010	39.00	38.00	37.00	36.10	35.10	34.10	33.10	32.20	31.20	30.20	29.30
1,010	1,020	39.60	38.70	37.70	36.70	35.80	34.80	33.80	32.80	31.90	30.90	29.90
1,020	1,030	40.30	39.30	38.40	37.40	36.40	35.40	34.50	33.50	32.50	31.50	30.60
1,030	1,040	41.00	40.00	39.00	38.00	37.10	36.10	35.10	34.10	33.20	32.20	31.20
1,040	1,050	41.60	40.60	39.70	38.70	37.70	36.70	35.80	34.80	33.80	32.80	31.90
1,050	1,060	42.30	41.30	40.30	39.30	38.40	37.40	36.40	35.40	34.50	33.50	32.50
1,060	1,070	42.90	41.90	41.00	40.00	39.00	38.00	37.10	36.10	35.10	34.20	33.20
1,070	1,080	43.60	42.60	41.60	40.60	39.70	38.70	37.70	36.80	35.80	34.80	33.80
1,080	1,090	44.20	43.20	42.30	41.30	40.30	39.40	38.40	37.40	36.40	35.50	34.50
1,090	1,100	44.90	43.90	42.90	42.00	41.00	40.00	39.00	38.10	37.10	36.10	35.10
1,100	1,110	45.60	44.60	43.60	42.60	41.60	40.70	39.70	38.70	37.70	36.80	35.80
1,110	1,120	46.30	45.20	44.20	43.30	42.30	41.30	40.30	39.40	38.40	37.40	36.50
1,120	1,130	47.00	45.90	44.90	43.90	42.90	42.00	41.00	40.00	39.10	38.10	37.10
1,130	1,140	47.70	46.70	45.60	44.60	43.60	42.60	41.70	40.70	39.70	38.70	37.80
1,140	1,150	48.40	47.40	46.30	45.30	44.30	43.30	42.30	41.30	40.40	39.40	38.40
1,150	1,160	49.10	48.10	47.00	46.00	44.90	43.90	43.00	42.00	41.00	40.00	39.10
1,160	1,170	49.80	48.80	47.70	46.70	45.60	44.60	43.60	42.60	41.70	40.70	39.70
1,170	1,180	50.50	49.50	48.40	47.40	46.30	45.30	44.30	43.30	42.30	41.30	40.40
1,180	1,190	51.20	50.20	49.10	48.10	47.00	46.00	44.90	43.90	43.00	42.00	41.00
1,190	1,200	51.90	50.90	49.80	48.80	47.70	46.70	45.60	44.60	43.60	42.70	41.70
1,200	1,210	52.60	51.60	50.50	49.50	48.40	47.40	46.30	45.30	44.30	43.30	42.30
1,210	1,220	53.30	52.30	51.20	50.20	49.10	48.10	47.00	46.00	45.00	44.00	43.00
1,220	1,230	54.00	53.00	51.90	50.90	49.80	48.80	47.70	46.70	45.70	44.60	43.60
1,230	1,240	54.70	53.70	52.60	51.60	50.50	49.50	48.40	47.40	46.40	45.30	44.30
1,240	1,250	55.40	54.40	53.30	52.30	51.20	50.20	49.20	48.10	47.10	46.00	45.00
1,250	1,260	56.10	55.10	54.00	53.00	51.90	50.90	49.90	48.80	47.80	46.70	45.70
1,260	1,270	56.80	55.80	54.70	53.70	52.60	51.60	50.60	49.50	48.50	47.40	46.40
1,270	1,280	57.50	56.50	55.40	54.40	53.30	52.30	51.30	50.20	49.20	48.10	47.10
1,280	1,290	58.20	57.20	56.10	55.10	54.00	53.00	52.00	50.90	49.90	48.80	47.80
1,290	1,300	58.90	57.90	56.80	55.80	54.80	53.70	52.70	51.60	50.60	49.50	48.50
1,300	1,310	59.60	58.60	57.50	56.50	55.50	54.40	53.40	52.30	51.30	50.20	49.20
1,310	1,320	60.30	59.30	58.20	57.20	56.20	55.10	54.10	53.00	52.00	50.90	49.90
1,320	1,330	61.00	60.00	58.90	57.90	56.90	55.80	54.80	53.70	52.70	51.60	50.60
1,330	1,340	61.70	60.70	59.70	58.60	57.60	56.50	55.50	54.40	53.40	52.30	51.30
1,340	1,350	62.40	61.40	60.40	59.30	58.30	57.20	56.20	55.10	54.10	53.00	52.00
1,350	1,360	63.10	62.10	61.10	60.00	59.00	57.90	56.90	55.80	54.80	53.70	52.70
1,360	1,370	63.80	62.80	61.80	60.70	59.70	58.60	57.60	56.50	55.50	54.40	53.40
1,370	1,380	64.50	63.50	62.50	61.40	60.40	59.30	58.30	57.20	56.20	55.10	54.10
1,380	1,390	65.30	64.20	63.20	62.10	61.10	60.00	59.00	57.90	56.90	55.80	54.80
1,390	1,400	66.00	64.90	63.90	62.80	61.80	60.70	59.70	58.60	57.60	56.50	55.50
1,400	1,410	66.70	65.60	64.60	63.50	62.50	61.40	60.40	59.30	58.30	57.30	56.20
1,410	1,420	67.40	66.30	65.30	64.20	63.20	62.10	61.10	60.00	59.00	58.00	56.90
1,420	1,430	68.10	67.00	66.00	64.90	63.90	62.80	61.80	60.70	59.70	58.70	57.60
1,430	1,440	68.80	67.70	66.70	65.60	64.60	63.50	62.50	61.40	60.40	59.40	58.30
1,440	1,450	69.50	68.40	67.40	66.30	65.30	64.20	63.20	62.20	61.10	60.10	59.00
1,450	1,460	70.20	69.10	68.10	67.00	66.00	64.90	63.90	62.90	61.80	60.80	59.70

**SINGLE PERSONS – SEMI-MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
1,460	1,470	\$ 70.90	\$ 69.80	\$ 68.80	\$ 67.70	\$ 66.70	\$ 65.60	\$ 64.60	\$ 63.60	\$ 62.50	\$ 61.50	\$ 60.40
1,470	1,480	71.60	70.50	69.50	68.40	67.40	66.30	65.30	64.30	63.20	62.20	61.10
1,480	1,490	72.30	71.20	70.20	69.10	68.10	67.00	66.00	65.00	63.90	62.90	61.80
1,490	1,500	73.00	71.90	70.90	69.80	68.80	67.80	66.70	65.70	64.60	63.60	62.50
1,500	1,510	73.70	72.60	71.60	70.50	69.50	68.50	67.40	66.40	65.30	64.30	63.20
1,510	1,520	74.40	73.30	72.30	71.20	70.20	69.20	68.10	67.10	66.00	65.00	63.90
1,520	1,530	75.10	74.00	73.00	71.90	70.90	69.90	68.80	67.80	66.70	65.70	64.60
1,530	1,540	75.80	74.70	73.70	72.70	71.60	70.60	69.50	68.50	67.40	66.40	65.30
1,540	1,550	76.50	75.40	74.40	73.40	72.30	71.30	70.20	69.20	68.10	67.10	66.00
1,550	1,560	77.20	76.10	75.10	74.10	73.00	72.00	70.90	69.90	68.80	67.80	66.70
1,560	1,570	77.90	76.80	75.80	74.80	73.70	72.70	71.60	70.60	69.50	68.50	67.40
1,570	1,580	78.60	77.50	76.50	75.50	74.40	73.40	72.30	71.30	70.20	69.20	68.10
1,580	1,590	79.30	78.30	77.20	76.20	75.10	74.10	73.00	72.00	70.90	69.90	68.80
1,590	1,600	80.00	79.00	77.90	76.90	75.80	74.80	73.70	72.70	71.60	70.60	69.50
1,600	1,610	80.70	79.70	78.60	77.60	76.50	75.50	74.40	73.40	72.30	71.30	70.30
1,610	1,620	81.40	80.40	79.30	78.30	77.20	76.20	75.10	74.10	73.00	72.00	71.00
1,620	1,630	82.10	81.10	80.00	79.00	77.90	76.90	75.80	74.80	73.70	72.70	71.70
1,630	1,640	82.80	81.80	80.70	79.70	78.60	77.60	76.50	75.50	74.40	73.40	72.40
1,640	1,650	83.50	82.50	81.40	80.40	79.30	78.30	77.20	76.20	75.10	74.10	73.10
1,650	1,660	84.20	83.20	82.10	81.10	80.00	79.00	77.90	76.90	75.90	74.80	73.80
1,660	1,670	84.90	83.90	82.80	81.80	80.70	79.70	78.60	77.60	76.60	75.50	74.50
1,670	1,680	85.60	84.60	83.50	82.50	81.40	80.40	79.30	78.30	77.30	76.20	75.20
1,680	1,690	86.30	85.30	84.20	83.20	82.10	81.10	80.00	79.00	78.00	76.90	75.90
1,690	1,700	87.00	86.00	84.90	83.90	82.80	81.80	80.80	79.70	78.70	77.60	76.60
1,700	1,710	87.70	86.70	85.60	84.60	83.50	82.50	81.50	80.40	79.40	78.30	77.30
1,710	1,720	88.40	87.40	86.30	85.30	84.20	83.20	82.20	81.10	80.10	79.00	78.00
1,720	1,730	89.10	88.10	87.00	86.00	84.90	83.90	82.90	81.80	80.80	79.70	78.70
1,730	1,740	89.80	88.80	87.70	86.70	85.70	84.60	83.60	82.50	81.50	80.40	79.40
1,740	1,750	90.50	89.50	88.40	87.40	86.40	85.30	84.30	83.20	82.20	81.10	80.10
1,750	1,760	91.20	90.20	89.10	88.10	87.10	86.00	85.00	83.90	82.90	81.80	80.80
1,760	1,770	91.90	90.90	89.80	88.80	87.80	86.70	85.70	84.60	83.60	82.50	81.50
1,770	1,780	92.60	91.60	90.50	89.50	88.50	87.40	86.40	85.30	84.30	83.20	82.20
1,780	1,790	93.30	92.30	91.30	90.20	89.20	88.10	87.10	86.00	85.00	83.90	82.90
1,790	1,800	94.00	93.00	92.00	90.90	89.90	88.80	87.80	86.70	85.70	84.60	83.60
1,800	1,810	94.70	93.70	92.70	91.60	90.60	89.50	88.50	87.40	86.40	85.30	84.30
1,810	1,820	95.40	94.40	93.40	92.30	91.30	90.20	89.20	88.10	87.10	86.00	85.00
1,820	1,830	96.20	95.10	94.10	93.00	92.00	90.90	89.90	88.80	87.80	86.70	85.70
1,830	1,840	96.90	95.80	94.80	93.70	92.70	91.60	90.60	89.50	88.50	87.40	86.40
1,840	1,850	97.60	96.50	95.50	94.40	93.40	92.30	91.30	90.20	89.20	88.10	87.10
1,850	1,860	98.30	97.20	96.20	95.10	94.10	93.00	92.00	90.90	89.90	88.90	87.80
1,860	1,870	99.00	97.90	96.90	95.80	94.80	93.70	92.70	91.60	90.60	89.60	88.50
1,870	1,880	99.70	98.60	97.60	96.50	95.50	94.40	93.40	92.30	91.30	90.30	89.20
1,880	1,890	100.40	99.30	98.30	97.20	96.20	95.10	94.10	93.00	92.00	91.00	89.90
1,890	1,900	101.10	100.00	99.00	97.90	96.90	95.80	94.80	93.80	92.70	91.70	90.60
1,900	1,910	101.80	100.70	99.70	98.60	97.60	96.50	95.50	94.50	93.40	92.40	91.30
1,910	1,920	102.50	101.40	100.40	99.30	98.30	97.20	96.20	95.20	94.10	93.10	92.00
1,920	1,930	103.20	102.10	101.10	100.00	99.00	97.90	96.90	95.90	94.80	93.80	92.70
1,930	1,940	103.90	102.80	101.80	100.70	99.70	98.60	97.60	96.60	95.50	94.50	93.40
1,940	1,950	104.60	103.50	102.50	101.40	100.40	99.40	98.30	97.30	96.20	95.20	94.10
1,950	1,960	105.30	104.20	103.20	102.10	101.10	100.10	99.00	98.00	96.90	95.90	94.80
1,960	1,970	106.00	104.90	103.90	102.80	101.80	100.80	99.70	98.70	97.60	96.60	95.50
1,970	1,980	106.70	105.60	104.60	103.50	102.50	101.50	100.40	99.40	98.30	97.30	96.20
1,980	1,990	107.40	106.30	105.30	104.30	103.20	102.20	101.10	100.10	99.00	98.00	96.90
1,990	2,000	108.10	107.00	106.00	105.00	103.90	102.90	101.80	100.80	99.70	98.70	97.60
2,000	2,010	108.80	107.70	106.70	105.70	104.60	103.60	102.50	101.50	100.40	99.40	98.30
		<b>0.070224 of the excess over \$2010 plus:</b>										
2,010	2,622	109.10	108.10	107.10	106.00	105.00	103.90	102.90	101.80	100.80	99.70	98.70
		<b>0.0627 of the excess over \$2622 plus:</b>										
2,622	10,007	152.10	151.10	150.00	149.00	147.90	146.90	145.80	144.80	143.80	142.70	141.70
		<b>0.0765 of the excess over \$10007 plus:</b>										
10007	and over	615.20	614.10	613.10	612.00	611.00	609.90	608.90	607.90	606.80	605.80	604.70

\* More than 10 exemptions: Reduce amount from 10 exemption column by .90 for each additional exemption claimed.

**MARRIED PERSONS – SEMI-MONTHLY PAYROLL PERIOD**

And the wages are:		And the number of withholding exemptions claimed is:											
		0	1	2	3	4	5	6	7	8	9	10*	
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:											
0	230	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
230	240	0											
240	250	0											
250	260	0											
260	270	0											
270	280	0											
280	290	0											
290	300	0											
300	310	0											
310	320	0											
320	330	0											
330	340	.30											
340	350	.70											
350	360	1.10	.40										
360	370	1.50	.80	.20									
370	380	1.90	1.20	.60									
380	390	2.30	1.60	1.00	.30								
390	400	2.70	2.00	1.40	.70								
400	410	3.10	2.40	1.80	1.10	.40							
410	420	3.50	2.80	2.20	1.50	.80	.20						
420	430	3.90	3.20	2.60	1.90	1.20	.60						
430	440	4.30	3.60	3.00	2.30	1.60	1.00	.30					
440	450	4.70	4.00	3.40	2.70	2.00	1.40	.70					
450	460	5.10	4.40	3.80	3.10	2.40	1.80	1.10	.40				
460	470	5.50	4.80	4.20	3.50	2.80	2.20	1.50	.80	.20			
470	480	5.90	5.20	4.60	3.90	3.20	2.60	1.90	1.20	.60			
480	490	6.30	5.60	5.00	4.30	3.60	3.00	2.30	1.60	1.00	.30		
490	500	6.70	6.00	5.40	4.70	4.00	3.40	2.70	2.00	1.40	.70		
500	510	7.10	6.40	5.80	5.10	4.40	3.80	3.10	2.40	1.80	1.10	.40	
510	520	7.50	6.80	6.20	5.50	4.80	4.20	3.50	2.80	2.20	1.50	.80	
520	530	7.90	7.20	6.60	5.90	5.20	4.60	3.90	3.20	2.60	1.90	1.20	
530	540	8.30	7.60	7.00	6.30	5.60	5.00	4.30	3.60	3.00	2.30	1.60	
540	550	8.70	8.00	7.40	6.70	6.00	5.40	4.70	4.00	3.40	2.70	2.00	
550	560	9.10	8.40	7.80	7.10	6.40	5.80	5.10	4.40	3.80	3.10	2.40	
560	570	9.50	8.80	8.20	7.50	6.80	6.20	5.50	4.80	4.20	3.50	2.80	
570	580	9.90	9.20	8.60	7.90	7.20	6.60	5.90	5.20	4.60	3.90	3.20	
580	590	10.30	9.60	9.00	8.30	7.60	7.00	6.30	5.60	5.00	4.30	3.60	
590	600	10.70	10.00	9.40	8.70	8.00	7.40	6.70	6.00	5.40	4.70	4.00	
600	610	11.10	10.40	9.80	9.10	8.40	7.80	7.10	6.40	5.80	5.10	4.40	
610	620	11.50	10.80	10.20	9.50	8.80	8.20	7.50	6.80	6.20	5.50	4.80	
620	630	11.90	11.20	10.60	9.90	9.20	8.60	7.90	7.20	6.60	5.90	5.20	
630	640	12.30	11.60	11.00	10.30	9.60	9.00	8.30	7.60	7.00	6.30	5.60	
640	650	12.70	12.00	11.40	10.70	10.00	9.40	8.70	8.00	7.40	6.70	6.00	
650	660	13.10	12.40	11.80	11.10	10.40	9.80	9.10	8.40	7.80	7.10	6.40	
660	670	13.50	12.80	12.20	11.50	10.80	10.20	9.50	8.80	8.20	7.50	6.80	
670	680	13.90	13.20	12.60	11.90	11.20	10.60	9.90	9.20	8.60	7.90	7.20	
680	690	14.30	13.60	13.00	12.30	11.60	11.00	10.30	9.60	9.00	8.30	7.60	
690	700	14.70	14.00	13.40	12.70	12.00	11.40	10.70	10.00	9.40	8.70	8.00	
700	710	15.10	14.40	13.80	13.10	12.40	11.80	11.10	10.40	9.80	9.10	8.40	
710	720	15.50	14.80	14.20	13.50	12.80	12.20	11.50	10.80	10.20	9.50	8.80	
720	730	15.90	15.20	14.60	13.90	13.20	12.60	11.90	11.20	10.60	9.90	9.20	
730	740	16.30	15.60	15.00	14.30	13.60	13.00	12.30	11.60	11.00	10.30	9.60	
740	750	16.70	16.00	15.40	14.70	14.00	13.40	12.70	12.00	11.40	10.70	10.00	
750	760	17.10	16.40	15.80	15.10	14.40	13.80	13.10	12.40	11.80	11.10	10.40	
760	770	17.50	16.80	16.20	15.50	14.80	14.20	13.50	12.80	12.20	11.50	10.80	
770	780	17.90	17.20	16.60	15.90	15.20	14.60	13.90	13.20	12.60	11.90	11.20	
780	790	18.30	17.60	17.00	16.30	15.60	15.00	14.30	13.60	13.00	12.30	11.60	
790	800	18.90	18.00	17.40	16.70	16.00	15.40	14.70	14.00	13.40	12.70	12.00	
800	810	19.50	18.50	17.80	17.10	16.40	15.80	15.10	14.40	13.80	13.10	12.40	
810	820	20.10	19.10	18.20	17.50	16.80	16.20	15.50	14.80	14.20	13.50	12.80	
820	830	20.70	19.70	18.70	17.90	17.20	16.60	15.90	15.20	14.60	13.90	13.20	
830	840	21.20	20.30	19.30	18.30	17.60	17.00	16.30	15.60	15.00	14.30	13.60	
840	850	21.80	20.90	19.90	18.90	18.00	17.40	16.70	16.00	15.40	14.70	14.00	
850	860	22.40	21.40	20.50	19.50	18.50	17.80	17.10	16.40	15.80	15.10	14.40	
860	870	23.00	22.00	21.10	20.10	19.10	18.20	17.50	16.80	16.20	15.50	14.80	

**MARRIED PERSONS – SEMI-MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
870	880	\$ 23.60	\$ 22.60	\$ 21.60	\$ 20.70	\$ 19.70	\$ 18.70	\$ 17.90	\$ 17.20	\$ 16.60	\$ 15.90	\$ 15.20
880	890	24.20	23.20	22.20	21.20	20.30	19.30	18.30	17.60	17.00	16.30	15.60
890	900	24.80	23.80	22.80	21.90	20.90	19.90	19.00	18.00	17.40	16.70	16.00
900	910	25.50	24.50	23.50	22.60	21.60	20.60	19.70	18.70	17.90	17.20	16.50
910	920	26.20	25.20	24.20	23.30	22.30	21.30	20.40	19.40	18.40	17.70	17.00
920	930	26.90	25.90	24.90	24.00	23.00	22.00	21.10	20.10	19.10	18.20	17.50
930	940	27.60	26.60	25.60	24.70	23.70	22.70	21.80	20.80	19.80	18.80	18.00
940	950	28.30	27.30	26.30	25.40	24.40	23.40	22.50	21.50	20.50	19.50	18.60
950	960	29.00	28.00	27.10	26.10	25.10	24.10	23.20	22.20	21.20	20.20	19.30
960	970	29.70	28.70	27.80	26.80	25.80	24.80	23.90	22.90	21.90	20.90	20.00
970	980	30.40	29.40	28.50	27.50	26.50	25.50	24.60	23.60	22.60	21.60	20.70
980	990	31.10	30.10	29.20	28.20	27.20	26.20	25.30	24.30	23.30	22.30	21.40
990	1,000	31.80	30.80	29.90	28.90	27.90	26.90	26.00	25.00	24.00	23.00	22.10
1,000	1,010	32.50	31.50	30.60	29.60	28.60	27.60	26.70	25.70	24.70	23.70	22.80
1,010	1,020	33.20	32.20	31.30	30.30	29.30	28.30	27.40	26.40	25.40	24.40	23.50
1,020	1,030	33.90	32.90	32.00	31.00	30.00	29.00	28.10	27.10	26.10	25.10	24.20
1,030	1,040	34.60	33.60	32.70	31.70	30.70	29.70	28.80	27.80	26.80	25.80	24.90
1,040	1,050	35.30	34.30	33.40	32.40	31.40	30.40	29.50	28.50	27.50	26.50	25.60
1,050	1,060	36.00	35.00	34.10	33.10	32.10	31.10	30.20	29.20	28.20	27.20	26.30
1,060	1,070	36.70	35.70	34.80	33.80	32.80	31.80	30.90	29.90	28.90	27.90	27.00
1,070	1,080	37.40	36.40	35.50	34.50	33.50	32.50	31.60	30.60	29.60	28.60	27.70
1,080	1,090	38.10	37.10	36.20	35.20	34.20	33.20	32.30	31.30	30.30	29.30	28.40
1,090	1,100	38.80	37.80	36.90	35.90	34.90	33.90	33.00	32.00	31.00	30.00	29.10
1,100	1,110	39.50	38.50	37.60	36.60	35.60	34.60	33.70	32.70	31.70	30.70	29.80
1,110	1,120	40.20	39.20	38.30	37.30	36.30	35.30	34.40	33.40	32.40	31.40	30.50
1,120	1,130	40.90	39.90	39.00	38.00	37.00	36.00	35.10	34.10	33.10	32.20	31.20
1,130	1,140	41.60	40.60	39.70	38.70	37.70	36.70	35.80	34.80	33.80	32.90	31.90
1,140	1,150	42.30	41.30	40.40	39.40	38.40	37.40	36.50	35.50	34.50	33.60	32.60
1,150	1,160	43.00	42.00	41.10	40.10	39.10	38.10	37.20	36.20	35.20	34.30	33.30
1,160	1,170	43.70	42.70	41.80	40.80	39.80	38.80	37.90	36.90	35.90	35.00	34.00
1,170	1,180	44.40	43.40	42.50	41.50	40.50	39.50	38.60	37.60	36.60	35.70	34.70
1,180	1,190	45.10	44.10	43.20	42.20	41.20	40.20	39.30	38.30	37.30	36.40	35.40
1,190	1,200	45.90	44.90	43.90	42.90	41.90	40.90	40.00	39.00	38.00	37.10	36.10
1,200	1,210	46.60	45.60	44.60	43.60	42.60	41.70	40.70	39.70	38.70	37.80	36.80
1,210	1,220	47.40	46.40	45.30	44.30	43.30	42.40	41.40	40.40	39.40	38.50	37.50
1,220	1,230	48.20	47.10	46.10	45.00	44.00	43.10	42.10	41.10	40.10	39.20	38.20
1,230	1,240	48.90	47.90	46.80	45.80	44.70	43.80	42.80	41.80	40.80	39.90	38.90
1,240	1,250	49.70	48.60	47.60	46.50	45.50	44.50	43.50	42.50	41.50	40.60	39.60
1,250	1,260	50.40	49.40	48.30	47.30	46.20	45.20	44.20	43.20	42.20	41.30	40.30
1,260	1,270	51.20	50.10	49.10	48.00	47.00	45.90	44.90	43.90	42.90	42.00	41.00
1,270	1,280	51.90	50.90	49.80	48.80	47.70	46.70	45.60	44.60	43.60	42.70	41.70
1,280	1,290	52.70	51.60	50.60	49.50	48.50	47.40	46.40	45.40	44.30	43.40	42.40
1,290	1,300	53.40	52.40	51.30	50.30	49.20	48.20	47.20	46.10	45.10	44.10	43.10
1,300	1,310	54.20	53.10	52.10	51.00	50.00	48.90	47.90	46.90	45.80	44.80	43.80
1,310	1,320	54.90	53.90	52.80	51.80	50.70	49.70	48.70	47.60	46.60	45.50	44.50
1,320	1,330	55.70	54.60	53.60	52.50	51.50	50.50	49.40	48.40	47.30	46.30	45.20
1,330	1,340	56.40	55.40	54.30	53.30	52.20	51.20	50.20	49.10	48.10	47.00	46.00
1,340	1,350	57.20	56.10	55.10	54.00	53.00	52.00	50.90	49.90	48.80	47.80	46.70
1,350	1,360	57.90	56.90	55.80	54.80	53.80	52.70	51.70	50.60	49.60	48.50	47.50
1,360	1,370	58.70	57.60	56.60	55.60	54.50	53.50	52.40	51.40	50.30	49.30	48.20
1,370	1,380	59.40	58.40	57.30	56.30	55.30	54.20	53.20	52.10	51.10	50.00	49.00
1,380	1,390	60.20	59.10	58.10	57.10	56.00	55.00	53.90	52.90	51.80	50.80	49.70
1,390	1,400	60.90	59.90	58.90	57.80	56.80	55.70	54.70	53.60	52.60	51.50	50.50
1,400	1,410	61.70	60.70	59.60	58.60	57.50	56.50	55.40	54.40	53.30	52.30	51.20
1,410	1,420	62.40	61.40	60.40	59.30	58.30	57.20	56.20	55.10	54.10	53.00	52.00
1,420	1,430	63.20	62.20	61.10	60.10	59.00	58.00	56.90	55.90	54.80	53.80	52.80
1,430	1,440	64.00	62.90	61.90	60.80	59.80	58.70	57.70	56.60	55.60	54.50	53.50
1,440	1,450	64.70	63.70	62.60	61.60	60.50	59.50	58.40	57.40	56.30	55.30	54.30
1,450	1,460	65.50	64.40	63.40	62.30	61.30	60.20	59.20	58.10	57.10	56.10	55.00
1,460	1,470	66.20	65.20	64.10	63.10	62.00	61.00	59.90	58.90	57.90	56.80	55.80
1,470	1,480	67.00	65.90	64.90	63.80	62.80	61.70	60.70	59.60	58.60	57.60	56.50
1,480	1,490	67.70	66.70	65.60	64.60	63.50	62.50	61.40	60.40	59.40	58.30	57.30
1,490	1,500	68.50	67.40	66.40	65.30	64.30	63.20	62.20	61.20	60.10	59.10	58.00
1,500	1,510	69.20	68.20	67.10	66.10	65.00	64.00	63.00	61.90	60.90	59.80	58.80
1,510	1,520	70.00	68.90	67.90	66.80	65.80	64.70	63.70	62.70	61.60	60.60	59.50

**MARRIED PERSONS – SEMI-MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
1,520	1,530	\$ 70.70	\$ 69.70	\$ 68.60	\$ 67.60	\$ 66.50	\$ 65.50	\$ 64.50	\$ 63.40	\$ 62.40	\$ 61.30	\$ 60.30
1,530	1,540	71.50	70.40	69.40	68.30	67.30	66.30	65.20	64.20	63.10	62.10	61.00
1,540	1,550	72.20	71.20	70.10	69.10	68.10	67.00	66.00	64.90	63.90	62.80	61.80
1,550	1,560	73.00	71.90	70.90	69.80	68.80	67.80	66.70	65.70	64.60	63.60	62.50
1,560	1,570	73.70	72.70	71.60	70.60	69.60	68.50	67.50	66.40	65.40	64.30	63.30
1,570	1,580	74.50	73.40	72.40	71.40	70.30	69.30	68.20	67.20	66.10	65.10	64.00
1,580	1,590	75.20	74.20	73.10	72.10	71.10	70.00	69.00	67.90	66.90	65.80	64.80
1,590	1,600	76.00	74.90	73.90	72.90	71.80	70.80	69.70	68.70	67.60	66.60	65.50
1,600	1,610	76.70	75.70	74.70	73.60	72.60	71.50	70.50	69.40	68.40	67.30	66.30
1,610	1,620	77.50	76.50	75.40	74.40	73.30	72.30	71.20	70.20	69.10	68.10	67.00
1,620	1,630	78.20	77.20	76.20	75.10	74.10	73.00	72.00	70.90	69.90	68.80	67.80
1,630	1,640	79.00	78.00	76.90	75.90	74.80	73.80	72.70	71.70	70.60	69.60	68.60
1,640	1,650	79.80	78.70	77.70	76.60	75.60	74.50	73.50	72.40	71.40	70.30	69.30
1,650	1,660	80.50	79.50	78.40	77.40	76.30	75.30	74.20	73.20	72.10	71.10	70.10
1,660	1,670	81.30	80.20	79.20	78.10	77.10	76.00	75.00	73.90	72.90	71.90	70.80
1,670	1,680	82.00	81.00	79.90	78.90	77.80	76.80	75.70	74.70	73.70	72.60	71.60
1,680	1,690	82.80	81.70	80.70	79.60	78.60	77.50	76.50	75.40	74.40	73.40	72.30
1,690	1,700	83.50	82.50	81.40	80.40	79.30	78.30	77.20	76.20	75.20	74.10	73.10
1,700	1,710	84.30	83.20	82.20	81.10	80.10	79.00	78.00	77.00	75.90	74.90	73.80
1,710	1,720	85.00	84.00	82.90	81.90	80.80	79.80	78.80	77.70	76.70	75.60	74.60
1,720	1,730	85.80	84.70	83.70	82.60	81.60	80.50	79.50	78.50	77.40	76.40	75.30
1,730	1,740	86.50	85.50	84.40	83.40	82.30	81.30	80.30	79.20	78.20	77.10	76.10
1,740	1,750	87.30	86.20	85.20	84.10	83.10	82.10	81.00	80.00	78.90	77.90	76.80
1,750	1,760	88.00	87.00	85.90	84.90	83.90	82.80	81.80	80.70	79.70	78.60	77.60
1,760	1,770	88.80	87.70	86.70	85.60	84.60	83.60	82.50	81.50	80.40	79.40	78.30
1,770	1,780	89.50	88.50	87.40	86.40	85.40	84.30	83.30	82.20	81.20	80.10	79.10
1,780	1,790	90.30	89.20	88.20	87.20	86.10	85.10	84.00	83.00	81.90	80.90	79.80
1,790	1,800	91.00	90.00	89.00	87.90	86.90	85.80	84.80	83.70	82.70	81.60	80.60
1,800	1,810	91.80	90.70	89.70	88.70	87.60	86.60	85.50	84.50	83.40	82.40	81.30
1,810	1,820	92.50	91.50	90.50	89.40	88.40	87.30	86.30	85.20	84.20	83.10	82.10
1,820	1,830	93.30	92.30	91.20	90.20	89.10	88.10	87.00	86.00	84.90	83.90	82.80
1,830	1,840	94.00	93.00	92.00	90.90	89.90	88.80	87.80	86.70	85.70	84.60	83.60
1,840	1,850	94.80	93.80	92.70	91.70	90.60	89.60	88.50	87.50	86.40	85.40	84.40
1,850	1,860	95.60	94.50	93.50	92.40	91.40	90.30	89.30	88.20	87.20	86.10	85.10
1,860	1,870	96.30	95.30	94.20	93.20	92.10	91.10	90.00	89.00	87.90	86.90	85.90
1,870	1,880	97.10	96.00	95.00	93.90	92.90	91.80	90.80	89.70	88.70	87.70	86.60
1,880	1,890	97.80	96.80	95.70	94.70	93.60	92.60	91.50	90.50	89.50	88.40	87.40
1,890	1,900	98.60	97.50	96.50	95.40	94.40	93.30	92.30	91.20	90.20	89.20	88.10
1,900	1,910	99.30	98.30	97.20	96.20	95.10	94.10	93.00	92.00	91.00	89.90	88.90
1,910	1,920	100.10	99.00	98.00	96.90	95.90	94.80	93.80	92.80	91.70	90.70	89.60
1,920	1,930	100.80	99.80	98.70	97.70	96.60	95.60	94.60	93.50	92.50	91.40	90.40
1,930	1,940	101.60	100.50	99.50	98.40	97.40	96.30	95.30	94.30	93.20	92.20	91.10
1,940	1,950	102.30	101.30	100.20	99.20	98.10	97.10	96.10	95.00	94.00	92.90	91.90
1,950	1,960	103.10	102.00	101.00	99.90	98.90	97.90	96.80	95.80	94.70	93.70	92.60
1,960	1,970	103.80	102.80	101.70	100.70	99.70	98.60	97.60	96.50	95.50	94.40	93.40
1,970	1,980	104.60	103.50	102.50	101.40	100.40	99.40	98.30	97.30	96.20	95.20	94.10
1,980	1,990	105.30	104.30	103.20	102.20	101.20	100.10	99.10	98.00	97.00	95.90	94.90
1,990	2,000	106.10	105.00	104.00	103.00	101.90	100.90	99.80	98.80	97.70	96.70	95.60
2,000	2,010	106.80	105.80	104.80	103.70	102.70	101.60	100.60	99.50	98.50	97.40	96.40
2,010	2,020	107.60	106.50	105.50	104.50	103.40	102.40	101.30	100.30	99.20	98.20	97.10
2,020	2,030	108.30	107.30	106.30	105.20	104.20	103.10	102.10	101.00	100.00	98.90	97.90
2,030	2,040	109.10	108.10	107.00	106.00	104.90	103.90	102.80	101.80	100.70	99.70	98.60
2,040	2,050	109.90	108.80	107.80	106.70	105.70	104.60	103.60	102.50	101.50	100.40	99.40
2,050	2,060	110.60	109.60	108.50	107.50	106.40	105.40	104.30	103.30	102.20	101.20	100.20
2,060	2,070	111.40	110.30	109.30	108.20	107.20	106.10	105.10	104.00	103.00	101.90	100.90
		<b>0.07524 of the excess over \$2070 plus:</b>										
2,070	2,531	111.70	110.70	109.60	108.60	107.60	106.50	105.50	104.40	103.40	102.30	101.30
		<b>0.0627 of the excess over \$2531 plus:</b>										
2,531	10,007	146.40	145.40	144.30	143.30	142.20	141.20	140.10	139.10	138.10	137.00	136.00
		<b>0.0765 of the excess over \$10007 plus:</b>										
10007	and over	615.20	614.10	613.10	612.00	611.00	609.90	608.90	607.90	606.80	605.80	604.70

\* More than 10 exemptions: Reduce amount from 10 exemption column by .90 for each additional exemption claimed.

**SINGLE PERSONS – MONTHLY 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	340	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
340	360	0										
360	380	0										
380	400	0										
400	420	0										
420	440	0										
440	460	0										
460	480	0										
480	500	.50										
500	520	1.30										
520	540	2.10	.80									
540	560	2.90	1.60	.20								
560	580	3.70	2.40	1.00								
580	600	4.50	3.20	1.80	.50							
600	620	5.30	4.00	2.60	1.30							
620	640	6.10	4.80	3.40	2.10	.80						
640	660	6.90	5.60	4.20	2.90	1.60	.20					
660	680	7.70	6.40	5.00	3.70	2.40	1.00					
680	700	8.50	7.20	5.80	4.50	3.20	1.80	.50				
700	720	9.30	8.00	6.60	5.30	4.00	2.60	1.30				
720	740	10.10	8.80	7.40	6.10	4.80	3.40	2.10	.80			
740	760	10.90	9.60	8.20	6.90	5.60	4.20	2.90	1.60	.20		
760	780	11.70	10.40	9.00	7.70	6.40	5.00	3.70	2.40	1.00		
780	800	12.50	11.20	9.80	8.50	7.20	5.80	4.50	3.20	1.80	.50	
800	820	13.30	12.00	10.60	9.30	8.00	6.60	5.30	4.00	2.60	1.30	
820	840	14.10	12.80	11.40	10.10	8.80	7.40	6.10	4.80	3.40	2.10	.80
840	860	14.90	13.60	12.20	10.90	9.60	8.20	6.90	5.60	4.20	2.90	1.60
860	880	15.70	14.40	13.00	11.70	10.40	9.00	7.70	6.40	5.00	3.70	2.40
880	900	16.50	15.20	13.80	12.50	11.20	9.80	8.50	7.20	5.80	4.50	3.20
900	920	17.30	16.00	14.60	13.30	12.00	10.60	9.30	8.00	6.60	5.30	4.00
920	940	18.10	16.80	15.40	14.10	12.80	11.40	10.10	8.80	7.40	6.10	4.80
940	960	18.90	17.60	16.20	14.90	13.60	12.20	10.90	9.60	8.20	6.90	5.60
960	980	19.70	18.40	17.00	15.70	14.40	13.00	11.70	10.40	9.00	7.70	6.40
980	1,000	20.50	19.20	17.80	16.50	15.20	13.80	12.50	11.20	9.80	8.50	7.20
1,000	1,020	21.30	20.00	18.60	17.30	16.00	14.60	13.30	12.00	10.60	9.30	8.00
1,020	1,040	22.10	20.80	19.40	18.10	16.80	15.40	14.10	12.80	11.40	10.10	8.80
1,040	1,060	22.90	21.60	20.20	18.90	17.60	16.20	14.90	13.60	12.20	10.90	9.60
1,060	1,080	23.70	22.40	21.00	19.70	18.40	17.00	15.70	14.40	13.00	11.70	10.40
1,080	1,100	24.50	23.20	21.80	20.50	19.20	17.80	16.50	15.20	13.80	12.50	11.20
1,100	1,120	25.30	24.00	22.60	21.30	20.00	18.60	17.30	16.00	14.60	13.30	12.00
1,120	1,140	26.10	24.80	23.40	22.10	20.80	19.40	18.10	16.80	15.40	14.10	12.80
1,140	1,160	26.90	25.60	24.20	22.90	21.60	20.20	18.90	17.60	16.20	14.90	13.60
1,160	1,180	27.70	26.40	25.00	23.70	22.40	21.00	19.70	18.40	17.00	15.70	14.40
1,180	1,200	28.50	27.20	25.80	24.50	23.20	21.80	20.50	19.20	17.80	16.50	15.20
1,200	1,220	29.30	28.00	26.60	25.30	24.00	22.60	21.30	20.00	18.60	17.30	16.00
1,220	1,240	30.10	28.80	27.40	26.10	24.80	23.40	22.10	20.80	19.40	18.10	16.80
1,240	1,260	30.90	29.60	28.20	26.90	25.60	24.20	22.90	21.60	20.20	18.90	17.60
1,260	1,280	31.70	30.40	29.00	27.70	26.40	25.00	23.70	22.40	21.00	19.70	18.40
1,280	1,300	32.60	31.30	29.90	28.60	27.30	25.90	24.60	23.30	21.90	20.60	19.30
1,300	1,320	33.50	32.20	30.80	29.50	28.20	26.80	25.50	24.20	22.80	21.50	20.20
1,320	1,340	34.40	33.10	31.70	30.40	29.10	27.70	26.40	25.10	23.70	22.40	21.10
1,340	1,360	35.30	34.00	32.60	31.30	30.00	28.60	27.30	26.00	24.60	23.30	22.00
1,360	1,380	36.20	34.90	33.50	32.20	30.90	29.50	28.20	26.90	25.50	24.20	22.90
1,380	1,400	37.40	35.80	34.40	33.10	31.80	30.40	29.10	27.80	26.40	25.10	23.80
1,400	1,420	38.70	36.80	35.30	34.00	32.70	31.30	30.00	28.70	27.30	26.00	24.70
1,420	1,440	40.00	38.10	36.20	34.90	33.60	32.20	30.90	29.60	28.20	26.90	25.60
1,440	1,460	41.40	39.40	37.50	35.80	34.40	33.10	31.80	30.40	29.10	27.80	26.40
1,460	1,480	42.70	40.70	38.80	36.80	35.30	34.00	32.70	31.30	30.00	28.70	27.30
1,480	1,500	44.00	42.00	40.10	38.10	36.20	34.90	33.60	32.20	30.90	29.60	28.20
1,500	1,520	45.30	43.30	41.40	39.40	37.50	35.80	34.50	33.10	31.80	30.50	29.10
1,520	1,540	46.60	44.60	42.70	40.70	38.80	36.80	35.40	34.00	32.70	31.40	30.00
1,540	1,560	47.90	45.90	44.00	42.10	40.10	38.20	36.30	34.90	33.60	32.30	30.90
1,560	1,580	49.20	47.30	45.30	43.40	41.40	39.50	37.50	35.80	34.50	33.20	31.80
1,580	1,600	50.50	48.60	46.60	44.70	42.70	40.80	38.80	36.90	35.40	34.10	32.70
1,600	1,620	51.80	49.90	47.90	46.00	44.00	42.10	40.10	38.20	36.30	34.90	33.60

**SINGLE PERSONS – MONTHLY PAYROLL PERIOD (Cont'd.)**

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:										
1,620	1,640	\$ 53.10	\$ 51.20	\$ 49.20	\$ 47.30	\$ 45.30	\$ 43.40	\$ 41.40	\$ 39.50	\$ 37.60	\$ 35.80	\$ 34.50
1,640	1,660	54.40	52.50	50.50	48.60	46.60	44.70	42.80	40.80	38.90	36.90	35.40
1,660	1,680	55.70	53.80	51.80	49.90	48.00	46.00	44.10	42.10	40.20	38.20	36.30
1,680	1,700	57.00	55.10	53.20	51.20	49.30	47.30	45.40	43.40	41.50	39.50	37.60
1,700	1,720	58.40	56.40	54.50	52.50	50.60	48.60	46.70	44.70	42.80	40.80	38.90
1,720	1,740	59.70	57.70	55.80	53.80	51.90	49.90	48.00	46.00	44.10	42.10	40.20
1,740	1,760	61.00	59.00	57.10	55.10	53.20	51.20	49.30	47.30	45.40	43.50	41.50
1,760	1,780	62.30	60.30	58.40	56.40	54.50	52.50	50.60	48.70	46.70	44.80	42.80
1,780	1,800	63.60	61.60	59.70	57.70	55.80	53.90	51.90	50.00	48.00	46.10	44.10
1,800	1,820	64.90	63.00	61.00	59.10	57.10	55.20	53.20	51.30	49.30	47.40	45.40
1,820	1,840	66.20	64.30	62.30	60.40	58.40	56.50	54.50	52.60	50.60	48.70	46.70
1,840	1,860	67.50	65.60	63.60	61.70	59.70	57.80	55.80	53.90	51.90	50.00	48.00
1,860	1,880	68.80	66.90	64.90	63.00	61.00	59.10	57.10	55.20	53.20	51.30	49.40
1,880	1,900	70.10	68.20	66.20	64.30	62.30	60.40	58.40	56.50	54.60	52.60	50.70
1,900	1,920	71.40	69.50	67.50	65.60	63.70	61.70	59.80	57.80	55.90	53.90	52.00
1,920	1,940	72.70	70.80	68.90	66.90	65.00	63.00	61.10	59.10	57.20	55.20	53.30
1,940	1,960	74.10	72.10	70.20	68.20	66.30	64.30	62.40	60.40	58.50	56.50	54.60
1,960	1,980	75.40	73.40	71.50	69.50	67.60	65.60	63.70	61.70	59.80	57.80	55.90
1,980	2,000	76.70	74.70	72.80	70.80	68.90	66.90	65.00	63.00	61.10	59.20	57.20
2,000	2,020	78.00	76.00	74.10	72.10	70.20	68.20	66.30	64.40	62.40	60.50	58.50
2,020	2,040	79.30	77.30	75.40	73.40	71.50	69.60	67.60	65.70	63.70	61.80	59.80
2,040	2,060	80.60	78.60	76.70	74.80	72.80	70.90	68.90	67.00	65.00	63.10	61.10
2,060	2,080	81.90	80.00	78.00	76.10	74.10	72.20	70.20	68.30	66.30	64.40	62.40
2,080	2,100	83.20	81.30	79.30	77.40	75.40	73.50	71.50	69.60	67.60	65.70	63.70
2,100	2,120	84.50	82.60	80.60	78.70	76.70	74.80	72.80	70.90	68.90	67.00	65.10
2,120	2,140	85.80	83.90	81.90	80.00	78.00	76.10	74.10	72.20	70.30	68.30	66.40
2,140	2,160	87.10	85.20	83.20	81.30	79.30	77.40	75.50	73.50	71.60	69.60	67.70
2,160	2,180	88.40	86.50	84.60	82.60	80.70	78.70	76.80	74.80	72.90	70.90	69.00
2,180	2,200	89.80	87.80	85.90	83.90	82.00	80.00	78.10	76.10	74.20	72.20	70.30
2,200	2,220	91.20	89.10	87.20	85.20	83.30	81.30	79.40	77.40	75.50	73.50	71.60
2,220	2,240	92.60	90.50	88.50	86.50	84.60	82.60	80.70	78.70	76.80	74.80	72.90
2,240	2,260	94.00	91.90	89.80	87.80	85.90	83.90	82.00	80.00	78.10	76.20	74.20
2,260	2,280	95.40	93.30	91.20	89.10	87.20	85.30	83.30	81.40	79.40	77.50	75.50
2,280	2,300	96.80	94.70	92.60	90.50	88.50	86.60	84.60	82.70	80.70	78.80	76.80
2,300	2,320	98.20	96.10	94.00	91.90	89.80	87.90	85.90	84.00	82.00	80.10	78.10
2,320	2,340	99.60	97.50	95.40	93.30	91.20	89.20	87.20	85.30	83.30	81.40	79.40
2,340	2,360	101.00	98.90	96.80	94.70	92.60	90.60	88.50	86.60	84.60	82.70	80.80
2,360	2,380	102.40	100.30	98.20	96.10	94.10	92.00	89.90	87.90	86.00	84.00	82.10
2,380	2,400	103.80	101.70	99.60	97.50	95.50	93.40	91.30	89.20	87.30	85.30	83.40
2,400	2,420	105.20	103.10	101.00	99.00	96.90	94.80	92.70	90.60	88.60	86.60	84.70
2,420	2,440	106.60	104.50	102.40	100.40	98.30	96.20	94.10	92.00	89.90	87.90	86.00
2,440	2,460	108.00	105.90	103.90	101.80	99.70	97.60	95.50	93.40	91.30	89.20	87.30
2,460	2,480	109.40	107.30	105.30	103.20	101.10	99.00	96.90	94.80	92.70	90.60	88.60
2,480	2,500	110.80	108.80	106.70	104.60	102.50	100.40	98.30	96.20	94.10	92.00	89.90
2,500	2,520	112.20	110.20	108.10	106.00	103.90	101.80	99.70	97.60	95.50	93.40	91.30
2,520	2,540	113.60	111.60	109.50	107.40	105.30	103.20	101.10	99.00	96.90	94.80	92.70
2,540	2,560	115.10	113.00	110.90	108.80	106.70	104.60	102.50	100.40	98.30	96.20	94.20
2,560	2,580	116.50	114.40	112.30	110.20	108.10	106.00	103.90	101.80	99.70	97.60	95.60
2,580	2,600	117.90	115.80	113.70	111.60	109.50	107.40	105.30	103.20	101.10	99.10	97.00
2,600	2,620	119.30	117.20	115.10	113.00	110.90	108.80	106.70	104.60	102.50	100.50	98.40
2,620	2,640	120.70	118.60	116.50	114.40	112.30	110.20	108.10	106.00	104.00	101.90	99.80
2,640	2,660	122.10	120.00	117.90	115.80	113.70	111.60	109.50	107.40	105.40	103.30	101.20
2,660	2,680	123.50	121.40	119.30	117.20	115.10	113.00	110.90	108.90	106.80	104.70	102.60
2,680	2,700	124.90	122.80	120.70	118.60	116.50	114.40	112.30	110.30	108.20	106.10	104.00
2,700	2,720	126.30	124.20	122.10	120.00	117.90	115.80	113.70	111.70	109.60	107.50	105.40
2,720	2,740	127.70	125.60	123.50	121.40	119.30	117.20	115.20	113.10	111.00	108.90	106.80
2,740	2,760	129.10	127.00	124.90	122.80	120.70	118.60	116.60	114.50	112.40	110.30	108.20
2,760	2,780	130.50	128.40	126.30	124.20	122.10	120.10	118.00	115.90	113.80	111.70	109.60
2,780	2,800	131.90	129.80	127.70	125.60	123.50	121.50	119.40	117.30	115.20	113.10	111.00
2,800	2,820	133.30	131.20	129.10	127.00	125.00	122.90	120.80	118.70	116.60	114.50	112.40
2,820	2,840	134.70	132.60	130.50	128.40	126.40	124.30	122.20	120.10	118.00	115.90	113.80
2,840	2,860	136.10	134.00	131.90	129.90	127.80	125.70	123.60	121.50	119.40	117.30	115.20
2,860	2,880	137.50	135.40	133.30	131.30	129.20	127.10	125.00	122.90	120.80	118.70	116.60
2,880	2,900	138.90	136.80	134.80	132.70	130.60	128.50	126.40	124.30	122.20	120.10	118.00
2,900	2,920	140.30	138.20	136.20	134.10	132.00	129.90	127.80	125.70	123.60	121.50	119.40



**SINGLE PERSONS – MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
2,920	2,940	\$ 141.70	\$ 139.60	\$ 137.60	\$ 135.50	\$ 133.40	\$ 131.30	\$ 129.20	\$ 127.10	\$ 125.00	\$ 122.90	\$ 120.80
2,940	2,960	143.10	141.10	139.00	136.90	134.80	132.70	130.60	128.50	126.40	124.30	122.20
2,960	2,980	144.50	142.50	140.40	138.30	136.20	134.10	132.00	129.90	127.80	125.70	123.60
2,980	3,000	146.00	143.90	141.80	139.70	137.60	135.50	133.40	131.30	129.20	127.10	125.10
3,000	3,020	147.40	145.30	143.20	141.10	139.00	136.90	134.80	132.70	130.60	128.50	126.50
3,020	3,040	148.80	146.70	144.60	142.50	140.40	138.30	136.20	134.10	132.00	130.00	127.90
3,040	3,060	150.20	148.10	146.00	143.90	141.80	139.70	137.60	135.50	133.40	131.40	129.30
3,060	3,080	151.60	149.50	147.40	145.30	143.20	141.10	139.00	136.90	134.90	132.80	130.70
3,080	3,100	153.00	150.90	148.80	146.70	144.60	142.50	140.40	138.30	136.30	134.20	132.10
3,100	3,120	154.40	152.30	150.20	148.10	146.00	143.90	141.80	139.70	137.70	135.60	133.50
3,120	3,140	155.80	153.70	151.60	149.50	147.40	145.30	143.20	141.20	139.10	137.00	134.90
3,140	3,160	157.20	155.10	153.00	150.90	148.80	146.70	144.60	142.60	140.50	138.40	136.30
3,160	3,180	158.60	156.50	154.40	152.30	150.20	148.10	146.10	144.00	141.90	139.80	137.70
3,180	3,200	160.00	157.90	155.80	153.70	151.60	149.50	147.50	145.40	143.30	141.20	139.10
3,200	3,220	161.40	159.30	157.20	155.10	153.00	151.00	148.90	146.80	144.70	142.60	140.50
3,220	3,240	162.80	160.70	158.60	156.50	154.40	152.40	150.30	148.20	146.10	144.00	141.90
3,240	3,260	164.20	162.10	160.00	157.90	155.90	153.80	151.70	149.60	147.50	145.40	143.30
3,260	3,280	165.60	163.50	161.40	159.30	157.30	155.20	153.10	151.00	148.90	146.80	144.70
3,280	3,300	167.00	164.90	162.80	160.70	158.70	156.60	154.50	152.40	150.30	148.20	146.10
3,300	3,320	168.40	166.30	164.20	162.20	160.10	158.00	155.90	153.80	151.70	149.60	147.50
3,320	3,340	169.80	167.70	165.60	163.60	161.50	159.40	157.30	155.20	153.10	151.00	148.90
3,340	3,360	171.20	169.10	167.10	165.00	162.90	160.80	158.70	156.60	154.50	152.40	150.30
3,360	3,380	172.60	170.50	168.50	166.40	164.30	162.20	160.10	158.00	155.90	153.80	151.70
3,380	3,400	174.00	172.00	169.90	167.80	165.70	163.60	161.50	159.40	157.30	155.20	153.10
3,400	3,420	175.40	173.40	171.30	169.20	167.10	165.00	162.90	160.80	158.70	156.60	154.50
3,420	3,440	176.90	174.80	172.70	170.60	168.50	166.40	164.30	162.20	160.10	158.00	156.00
3,440	3,460	178.30	176.20	174.10	172.00	169.90	167.80	165.70	163.60	161.50	159.40	157.40
3,460	3,480	179.70	177.60	175.50	173.40	171.30	169.20	167.10	165.00	162.90	160.90	158.80
3,480	3,500	181.10	179.00	176.90	174.80	172.70	170.60	168.50	166.40	164.30	162.30	160.20
3,500	3,520	182.50	180.40	178.30	176.20	174.10	172.00	169.90	167.80	165.70	163.70	161.60
3,520	3,540	183.90	181.80	179.70	177.60	175.50	173.40	171.30	169.20	167.20	165.10	163.00
3,540	3,560	185.30	183.20	181.10	179.00	176.90	174.80	172.70	170.60	168.60	166.50	164.40
3,560	3,580	186.70	184.60	182.50	180.40	178.30	176.20	174.10	172.10	170.00	167.90	165.80
3,580	3,600	188.10	186.00	183.90	181.80	179.70	177.60	175.50	173.50	171.40	169.30	167.20
3,600	3,620	189.50	187.40	185.30	183.20	181.10	179.00	177.00	174.90	172.80	170.70	168.60
3,620	3,640	190.90	188.80	186.70	184.60	182.50	180.40	178.40	176.30	174.20	172.10	170.00
3,640	3,660	192.30	190.20	188.10	186.00	183.90	181.90	179.80	177.70	175.60	173.50	171.40
3,660	3,680	193.70	191.60	189.50	187.40	185.30	183.30	181.20	179.10	177.00	174.90	172.80
3,680	3,700	195.10	193.00	190.90	188.80	186.70	184.70	182.60	180.50	178.40	176.30	174.20
3,700	3,720	196.50	194.40	192.30	190.20	188.20	186.10	184.00	181.90	179.80	177.70	175.60
3,720	3,740	197.90	195.80	193.70	191.60	189.60	187.50	185.40	183.30	181.20	179.10	177.00
3,740	3,760	199.30	197.20	195.10	193.10	191.00	188.90	186.80	184.70	182.60	180.50	178.40
3,760	3,780	200.70	198.60	196.50	194.50	192.40	190.30	188.20	186.10	184.00	181.90	179.80
3,780	3,800	202.10	200.00	198.00	195.90	193.80	191.70	189.60	187.50	185.40	183.30	181.20
3,800	3,820	203.50	201.40	199.40	197.30	195.20	193.10	191.00	188.90	186.80	184.70	182.60
3,820	3,840	204.90	202.90	200.80	198.70	196.60	194.50	192.40	190.30	188.20	186.10	184.00
3,840	3,860	206.30	204.30	202.20	200.10	198.00	195.90	193.80	191.70	189.60	187.50	185.40
3,860	3,880	207.70	205.70	203.60	201.50	199.40	197.30	195.20	193.10	191.00	188.90	186.80
3,880	3,900	209.20	207.10	205.00	202.90	200.80	198.70	196.60	194.50	192.40	190.30	188.30
3,900	3,920	210.60	208.50	206.40	204.30	202.20	200.10	198.00	195.90	193.80	191.70	189.70
3,920	3,940	212.00	209.90	207.80	205.70	203.60	201.50	199.40	197.30	195.20	193.20	191.10
3,940	3,960	213.40	211.30	209.20	207.10	205.00	202.90	200.80	198.70	196.60	194.60	192.50
3,960	3,980	214.80	212.70	210.60	208.50	206.40	204.30	202.20	200.10	198.10	196.00	193.90
3,980	4,000	216.20	214.10	212.00	209.90	207.80	205.70	203.60	201.50	199.50	197.40	195.30
4,000	4,020	217.60	215.50	213.40	211.30	209.20	207.10	205.00	203.00	200.90	198.80	196.70
		<b>0.070224 of the excess over \$4020 plus:</b>										
4,020	5,245	218.30	216.20	214.10	212.00	209.90	207.80	205.70	203.70	201.60	199.50	197.40
		<b>0.0627 of the excess over \$5245 plus:</b>										
5,245	20,015	304.30	302.20	300.10	298.00	295.90	293.90	291.80	289.70	287.60	285.50	283.40
		<b>0.0765 of the excess over \$20015 plus:</b>										
20015	and over	1230.40	1228.30	1226.20	1224.10	1222.00	1219.90	1217.90	1215.80	1213.70	1211.60	1209.50

\* More than 10 exemptions: Reduce amount from 10 exemption column by \$1.80 for each additional exemption claimed.

**MARRIED PERSONS – MONTHLY 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	460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
460	480	0										
480	500	0										
500	520	0										
520	540	0										
540	560	0										
560	580	0										
580	600	0										
600	620	0										
620	640	0										
640	660	0										
660	680	.60										
680	700	1.40										
700	720	2.20	.80									
720	740	3.00	1.60	.30								
740	760	3.80	2.40	1.10								
760	780	4.60	3.20	1.90	.60							
780	800	5.40	4.00	2.70	1.40							
800	820	6.20	4.80	3.50	2.20	.80						
820	840	7.00	5.60	4.30	3.00	1.60	.30					
840	860	7.80	6.40	5.10	3.80	2.40	1.10					
860	880	8.60	7.20	5.90	4.60	3.20	1.90	.60				
880	900	9.40	8.00	6.70	5.40	4.00	2.70	1.40				
900	920	10.20	8.80	7.50	6.20	4.80	3.50	2.20	.80			
920	940	11.00	9.60	8.30	7.00	5.60	4.30	3.00	1.60	.30		
940	960	11.80	10.40	9.10	7.80	6.40	5.10	3.80	2.40	1.10		
960	980	12.60	11.20	9.90	8.60	7.20	5.90	4.60	3.20	1.90	.60	
980	1,000	13.40	12.00	10.70	9.40	8.00	6.70	5.40	4.00	2.70	1.40	
1,000	1,020	14.20	12.80	11.50	10.20	8.80	7.50	6.20	4.80	3.50	2.20	.80
1,020	1,040	15.00	13.60	12.30	11.00	9.60	8.30	7.00	5.60	4.30	3.00	1.60
1,040	1,060	15.80	14.40	13.10	11.80	10.40	9.10	7.80	6.40	5.10	3.80	2.40
1,060	1,080	16.60	15.20	13.90	12.60	11.20	9.90	8.60	7.20	5.90	4.60	3.20
1,080	1,100	17.40	16.00	14.70	13.40	12.00	10.70	9.40	8.00	6.70	5.40	4.00
1,100	1,120	18.20	16.80	15.50	14.20	12.80	11.50	10.20	8.80	7.50	6.20	4.80
1,120	1,140	19.00	17.60	16.30	15.00	13.60	12.30	11.00	9.60	8.30	7.00	5.60
1,140	1,160	19.80	18.40	17.10	15.80	14.40	13.10	11.80	10.40	9.10	7.80	6.40
1,160	1,180	20.60	19.20	17.90	16.60	15.20	13.90	12.60	11.20	9.90	8.60	7.20
1,180	1,200	21.40	20.00	18.70	17.40	16.00	14.70	13.40	12.00	10.70	9.40	8.00
1,200	1,220	22.20	20.80	19.50	18.20	16.80	15.50	14.20	12.80	11.50	10.20	8.80
1,220	1,240	23.00	21.60	20.30	19.00	17.60	16.30	15.00	13.60	12.30	11.00	9.60
1,240	1,260	23.80	22.40	21.10	19.80	18.40	17.10	15.80	14.40	13.10	11.80	10.40
1,260	1,280	24.60	23.20	21.90	20.60	19.20	17.90	16.60	15.20	13.90	12.60	11.20
1,280	1,300	25.40	24.00	22.70	21.40	20.00	18.70	17.40	16.00	14.70	13.40	12.00
1,300	1,320	26.20	24.80	23.50	22.20	20.80	19.50	18.20	16.80	15.50	14.20	12.80
1,320	1,340	27.00	25.60	24.30	23.00	21.60	20.30	19.00	17.60	16.30	15.00	13.60
1,340	1,360	27.80	26.40	25.10	23.80	22.40	21.10	19.80	18.40	17.10	15.80	14.40
1,360	1,380	28.60	27.20	25.90	24.60	23.20	21.90	20.60	19.20	17.90	16.60	15.20
1,380	1,400	29.40	28.00	26.70	25.40	24.00	22.70	21.40	20.00	18.70	17.40	16.00
1,400	1,420	30.20	28.80	27.50	26.20	24.80	23.50	22.20	20.80	19.50	18.20	16.80
1,420	1,440	31.00	29.60	28.30	27.00	25.60	24.30	23.00	21.60	20.30	19.00	17.60
1,440	1,460	31.80	30.40	29.10	27.80	26.40	25.10	23.80	22.40	21.10	19.80	18.40
1,460	1,480	32.60	31.20	29.90	28.60	27.20	25.90	24.60	23.20	21.90	20.60	19.20
1,480	1,500	33.40	32.00	30.70	29.40	28.00	26.70	25.40	24.00	22.70	21.40	20.00
1,500	1,520	34.20	32.80	31.50	30.20	28.80	27.50	26.20	24.80	23.50	22.20	20.80
1,520	1,540	35.00	33.60	32.30	31.00	29.60	28.30	27.00	25.60	24.30	23.00	21.60
1,540	1,560	35.80	34.40	33.10	31.80	30.40	29.10	27.80	26.40	25.10	23.80	22.40
1,560	1,580	36.70	35.20	33.90	32.60	31.20	29.90	28.60	27.20	25.90	24.60	23.20
1,580	1,600	37.80	36.00	34.70	33.40	32.00	30.70	29.40	28.00	26.70	25.40	24.00
1,600	1,620	39.00	37.00	35.50	34.20	32.80	31.50	30.20	28.80	27.50	26.20	24.80
1,620	1,640	40.20	38.20	36.30	35.00	33.60	32.30	31.00	29.60	28.30	27.00	25.60
1,640	1,660	41.30	39.40	37.40	35.80	34.40	33.10	31.80	30.40	29.10	27.80	26.40
1,660	1,680	42.50	40.60	38.60	36.70	35.20	33.90	32.60	31.20	29.90	28.60	27.20
1,680	1,700	43.70	41.70	39.80	37.80	36.00	34.70	33.40	32.00	30.70	29.40	28.00
1,700	1,720	44.80	42.90	40.90	39.00	37.00	35.50	34.20	32.80	31.50	30.20	28.80
1,720	1,740	46.00	44.10	42.10	40.20	38.20	36.30	35.00	33.60	32.30	31.00	29.60

**MARRIED PERSONS – MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
1,740	1,760	\$ 47.20	\$ 45.20	\$ 43.30	\$ 41.30	\$ 39.40	\$ 37.40	\$ 35.80	\$ 34.40	\$ 33.10	\$ 31.80	\$ 30.40
1,760	1,780	48.30	46.40	44.40	42.50	40.60	38.60	36.70	35.20	33.90	32.60	31.20
1,780	1,800	49.60	47.60	45.70	43.70	41.80	39.90	37.90	36.10	34.80	33.40	32.10
1,800	1,820	51.00	49.00	47.10	45.10	43.20	41.30	39.30	37.40	35.70	34.40	33.00
1,820	1,840	52.40	50.40	48.50	46.50	44.60	42.70	40.70	38.80	36.80	35.30	34.00
1,840	1,860	53.80	51.80	49.90	47.90	46.00	44.10	42.10	40.20	38.20	36.30	35.00
1,860	1,880	55.20	53.20	51.30	49.40	47.40	45.50	43.50	41.60	39.60	37.70	35.90
1,880	1,900	56.60	54.60	52.70	50.80	48.80	46.90	44.90	43.00	41.00	39.10	37.10
1,900	1,920	58.00	56.00	54.10	52.20	50.20	48.30	46.30	44.40	42.40	40.50	38.50
1,920	1,940	59.40	57.40	55.50	53.60	51.60	49.70	47.70	45.80	43.80	41.90	39.90
1,940	1,960	60.80	58.90	56.90	55.00	53.00	51.10	49.10	47.20	45.20	43.30	41.30
1,960	1,980	62.20	60.30	58.30	56.40	54.40	52.50	50.50	48.60	46.60	44.70	42.70
1,980	2,000	63.60	61.70	59.70	57.80	55.80	53.90	51.90	50.00	48.00	46.10	44.10
2,000	2,020	65.00	63.10	61.10	59.20	57.20	55.30	53.30	51.40	49.40	47.50	45.50
2,020	2,040	66.40	64.50	62.50	60.60	58.60	56.70	54.70	52.80	50.80	48.90	46.90
2,040	2,060	67.80	65.90	63.90	62.00	60.00	58.10	56.10	54.20	52.20	50.30	48.30
2,060	2,080	69.20	67.30	65.30	63.40	61.40	59.50	57.50	55.60	53.60	51.70	49.70
2,080	2,100	70.60	68.70	66.70	64.80	62.80	60.90	58.90	57.00	55.00	53.10	51.10
2,100	2,120	72.00	70.10	68.10	66.20	64.20	62.30	60.30	58.40	56.40	54.50	52.50
2,120	2,140	73.40	71.50	69.50	67.60	65.60	63.70	61.70	59.80	57.80	55.90	53.90
2,140	2,160	74.80	72.90	70.90	69.00	67.00	65.10	63.10	61.20	59.20	57.30	55.30
2,160	2,180	76.20	74.30	72.30	70.40	68.40	66.50	64.50	62.60	60.60	58.70	56.70
2,180	2,200	77.60	75.70	73.70	71.80	69.80	67.90	65.90	64.00	62.00	60.10	58.10
2,200	2,220	79.00	77.10	75.10	73.20	71.20	69.30	67.30	65.40	63.40	61.50	59.60
2,220	2,240	80.40	78.50	76.50	74.60	72.60	70.70	68.70	66.80	64.80	62.90	61.00
2,240	2,260	81.80	79.90	77.90	76.00	74.00	72.10	70.10	68.20	66.20	64.30	62.40
2,260	2,280	83.20	81.30	79.30	77.40	75.40	73.50	71.50	69.60	67.60	65.70	63.80
2,280	2,300	84.60	82.70	80.70	78.80	76.80	74.90	72.90	71.00	69.10	67.10	65.20
2,300	2,320	86.00	84.10	82.10	80.20	78.20	76.30	74.30	72.40	70.50	68.50	66.60
2,320	2,340	87.40	85.50	83.50	81.60	79.60	77.70	75.70	73.80	71.90	69.90	68.00
2,340	2,360	88.80	86.90	84.90	83.00	81.00	79.10	77.10	75.20	73.30	71.30	69.40
2,360	2,380	90.30	88.30	86.30	84.40	82.40	80.50	78.60	76.60	74.70	72.70	70.80
2,380	2,400	91.80	89.70	87.70	85.80	83.80	81.90	80.00	78.00	76.10	74.10	72.20
2,400	2,420	93.30	91.20	89.10	87.20	85.20	83.30	81.40	79.40	77.50	75.50	73.60
2,420	2,440	94.80	92.70	90.60	88.60	86.60	84.70	82.80	80.80	78.90	76.90	75.00
2,440	2,460	96.30	94.20	92.10	90.00	88.10	86.10	84.20	82.20	80.30	78.30	76.40
2,460	2,480	97.80	95.70	93.60	91.50	89.50	87.50	85.60	83.60	81.70	79.70	77.80
2,480	2,500	99.30	97.20	95.10	93.00	91.00	88.90	87.00	85.00	83.10	81.10	79.20
2,500	2,520	100.80	98.70	96.60	94.60	92.50	90.40	88.40	86.40	84.50	82.50	80.60
2,520	2,540	102.30	100.20	98.10	96.10	94.00	91.90	89.80	87.80	85.90	83.90	82.00
2,540	2,560	103.80	101.70	99.70	97.60	95.50	93.40	91.30	89.20	87.30	85.30	83.40
2,560	2,580	105.30	103.20	101.20	99.10	97.00	94.90	92.80	90.70	88.70	86.70	84.80
2,580	2,600	106.80	104.80	102.70	100.60	98.50	96.40	94.30	92.20	90.10	88.10	86.20
2,600	2,620	108.30	106.30	104.20	102.10	100.00	97.90	95.80	93.70	91.60	89.50	87.60
2,620	2,640	109.80	107.80	105.70	103.60	101.50	99.40	97.30	95.20	93.10	91.00	89.00
2,640	2,660	111.40	109.30	107.20	105.10	103.00	100.90	98.80	96.70	94.60	92.50	90.50
2,660	2,680	112.90	110.80	108.70	106.60	104.50	102.40	100.30	98.20	96.10	94.00	92.00
2,680	2,700	114.40	112.30	110.20	108.10	106.00	103.90	101.80	99.70	97.60	95.60	93.50
2,700	2,720	115.90	113.80	111.70	109.60	107.50	105.40	103.30	101.20	99.10	97.10	95.00
2,720	2,740	117.40	115.30	113.20	111.10	109.00	106.90	104.80	102.70	100.70	98.60	96.50
2,740	2,760	118.90	116.80	114.70	112.60	110.50	108.40	106.30	104.20	102.20	100.10	98.00
2,760	2,780	120.40	118.30	116.20	114.10	112.00	109.90	107.80	105.80	103.70	101.60	99.50
2,780	2,800	121.90	119.80	117.70	115.60	113.50	111.40	109.30	107.30	105.20	103.10	101.00
2,800	2,820	123.40	121.30	119.20	117.10	115.00	112.90	110.90	108.80	106.70	104.60	102.50
2,820	2,840	124.90	122.80	120.70	118.60	116.50	114.40	112.40	110.30	108.20	106.10	104.00
2,840	2,860	126.40	124.30	122.20	120.10	118.00	116.00	113.90	111.80	109.70	107.60	105.50
2,860	2,880	127.90	125.80	123.70	121.60	119.50	117.50	115.40	113.30	111.20	109.10	107.00
2,880	2,900	129.40	127.30	125.20	123.10	121.10	119.00	116.90	114.80	112.70	110.60	108.50
2,900	2,920	130.90	128.80	126.70	124.60	122.60	120.50	118.40	116.30	114.20	112.10	110.00
2,920	2,940	132.40	130.30	128.20	126.20	124.10	122.00	119.90	117.80	115.70	113.60	111.50
2,940	2,960	133.90	131.80	129.70	127.70	125.60	123.50	121.40	119.30	117.20	115.10	113.00
2,960	2,980	135.40	133.30	131.30	129.20	127.10	125.00	122.90	120.80	118.70	116.60	114.50
2,980	3,000	136.90	134.80	132.80	130.70	128.60	126.50	124.40	122.30	120.20	118.10	116.00
3,000	3,020	138.40	136.40	134.30	132.20	130.10	128.00	125.90	123.80	121.70	119.60	117.50
3,020	3,040	139.90	137.90	135.80	133.70	131.60	129.50	127.40	125.30	123.20	121.10	119.00

**MARRIED PERSONS – MONTHLY PAYROLL PERIOD (Cont'd.)**

And the wages are:		And the number of withholding exemptions claimed is:										
		0	1	2	3	4	5	6	7	8	9	10*
At least	But less than	The amount of Wisconsin income tax to be withheld shall be:										
3,040	3,060	\$ 141.50	\$ 139.40	\$ 137.30	\$ 135.20	\$ 133.10	\$ 131.00	\$ 128.90	\$ 126.80	\$ 124.70	\$ 122.60	\$ 120.60
3,060	3,080	143.00	140.90	138.80	136.70	134.60	132.50	130.40	128.30	126.20	124.10	122.10
3,080	3,100	144.50	142.40	140.30	138.20	136.10	134.00	131.90	129.80	127.70	125.70	123.60
3,100	3,120	146.00	143.90	141.80	139.70	137.60	135.50	133.40	131.30	129.20	127.20	125.10
3,120	3,140	147.50	145.40	143.30	141.20	139.10	137.00	134.90	132.80	130.70	128.70	126.60
3,140	3,160	149.00	146.90	144.80	142.70	140.60	138.50	136.40	134.30	132.30	130.20	128.10
3,160	3,180	150.50	148.40	146.30	144.20	142.10	140.00	137.90	135.80	133.80	131.70	129.60
3,180	3,200	152.00	149.90	147.80	145.70	143.60	141.50	139.40	137.40	135.30	133.20	131.10
3,200	3,220	153.50	151.40	149.30	147.20	145.10	143.00	140.90	138.90	136.80	134.70	132.60
3,220	3,240	155.00	152.90	150.80	148.70	146.60	144.50	142.50	140.40	138.30	136.20	134.10
3,240	3,260	156.50	154.40	152.30	150.20	148.10	146.00	144.00	141.90	139.80	137.70	135.60
3,260	3,280	158.00	155.90	153.80	151.70	149.60	147.60	145.50	143.40	141.30	139.20	137.10
3,280	3,300	159.50	157.40	155.30	153.20	151.10	149.10	147.00	144.90	142.80	140.70	138.60
3,300	3,320	161.00	158.90	156.80	154.70	152.70	150.60	148.50	146.40	144.30	142.20	140.10
3,320	3,340	162.50	160.40	158.30	156.20	154.20	152.10	150.00	147.90	145.80	143.70	141.60
3,340	3,360	164.00	161.90	159.80	157.80	155.70	153.60	151.50	149.40	147.30	145.20	143.10
3,360	3,380	165.50	163.40	161.30	159.30	157.20	155.10	153.00	150.90	148.80	146.70	144.60
3,380	3,400	167.00	164.90	162.90	160.80	158.70	156.60	154.50	152.40	150.30	148.20	146.10
3,400	3,420	168.50	166.40	164.40	162.30	160.20	158.10	156.00	153.90	151.80	149.70	147.60
3,420	3,440	170.00	168.00	165.90	163.80	161.70	159.60	157.50	155.40	153.30	151.20	149.10
3,440	3,460	171.50	169.50	167.40	165.30	163.20	161.10	159.00	156.90	154.80	152.70	150.60
3,460	3,480	173.10	171.00	168.90	166.80	164.70	162.60	160.50	158.40	156.30	154.20	152.20
3,480	3,500	174.60	172.50	170.40	168.30	166.20	164.10	162.00	159.90	157.80	155.70	153.70
3,500	3,520	176.10	174.00	171.90	169.80	167.70	165.60	163.50	161.40	159.30	157.30	155.20
3,520	3,540	177.60	175.50	173.40	171.30	169.20	167.10	165.00	162.90	160.80	158.80	156.70
3,540	3,560	179.10	177.00	174.90	172.80	170.70	168.60	166.50	164.40	162.40	160.30	158.20
3,560	3,580	180.60	178.50	176.40	174.30	172.20	170.10	168.00	165.90	163.90	161.80	159.70
3,580	3,600	182.10	180.00	177.90	175.80	173.70	171.60	169.50	167.50	165.40	163.30	161.20
3,600	3,620	183.60	181.50	179.40	177.30	175.20	173.10	171.00	169.00	166.90	164.80	162.70
3,620	3,640	185.10	183.00	180.90	178.80	176.70	174.60	172.50	170.50	168.40	166.30	164.20
3,640	3,660	186.60	184.50	182.40	180.30	178.20	176.10	174.10	172.00	169.90	167.80	165.70
3,660	3,680	188.10	186.00	183.90	181.80	179.70	177.60	175.60	173.50	171.40	169.30	167.20
3,680	3,700	189.60	187.50	185.40	183.30	181.20	179.20	177.10	175.00	172.90	170.80	168.70
3,700	3,720	191.10	189.00	186.90	184.80	182.70	180.70	178.60	176.50	174.40	172.30	170.20
3,720	3,740	192.60	190.50	188.40	186.30	184.30	182.20	180.10	178.00	175.90	173.80	171.70
3,740	3,760	194.10	192.00	189.90	187.80	185.80	183.70	181.60	179.50	177.40	175.30	173.20
3,760	3,780	195.60	193.50	191.40	189.40	187.30	185.20	183.10	181.00	178.90	176.80	174.70
3,780	3,800	197.10	195.00	192.90	190.90	188.80	186.70	184.60	182.50	180.40	178.30	176.20
3,800	3,820	198.60	196.50	194.50	192.40	190.30	188.20	186.10	184.00	181.90	179.80	177.70
3,820	3,840	200.10	198.00	196.00	193.90	191.80	189.70	187.60	185.50	183.40	181.30	179.20
3,840	3,860	201.60	199.60	197.50	195.40	193.30	191.20	189.10	187.00	184.90	182.80	180.70
3,860	3,880	203.10	201.10	199.00	196.90	194.80	192.70	190.60	188.50	186.40	184.30	182.20
3,880	3,900	204.70	202.60	200.50	198.40	196.30	194.20	192.10	190.00	187.90	185.80	183.80
3,900	3,920	206.20	204.10	202.00	199.90	197.80	195.70	193.60	191.50	189.40	187.30	185.30
3,920	3,940	207.70	205.60	203.50	201.40	199.30	197.20	195.10	193.00	190.90	188.90	186.80
3,940	3,960	209.20	207.10	205.00	202.90	200.80	198.70	196.60	194.50	192.40	190.40	188.30
3,960	3,980	210.70	208.60	206.50	204.40	202.30	200.20	198.10	196.00	194.00	191.90	189.80
3,980	4,000	212.20	210.10	208.00	205.90	203.80	201.70	199.60	197.50	195.50	193.40	191.30
4,000	4,020	213.70	211.60	209.50	207.40	205.30	203.20	201.10	199.10	197.00	194.90	192.80
4,020	4,040	215.20	213.10	211.00	208.90	206.80	204.70	202.60	200.60	198.50	196.40	194.30
4,040	4,060	216.70	214.60	212.50	210.40	208.30	206.20	204.20	202.10	200.00	197.90	195.80
4,060	4,080	218.20	216.10	214.00	211.90	209.80	207.70	205.70	203.60	201.50	199.40	197.30
4,080	4,100	219.70	217.60	215.50	213.40	211.30	209.30	207.20	205.10	203.00	200.90	198.80
4,100	4,120	221.20	219.10	217.00	214.90	212.80	210.80	208.70	206.60	204.50	202.40	200.30
4,120	4,140	222.70	220.60	218.50	216.40	214.30	212.30	210.20	208.10	206.00	203.90	201.80
		<b>0.07524 of the excess over \$4140 plus:</b>										
4,140	5,062	223.50	221.40	219.30	217.20	215.10	213.00	210.90	208.80	206.70	204.70	202.60
		<b>0.0627 of the excess over \$5062 plus:</b>										
5,062	20,015	292.80	290.70	288.70	286.60	284.50	282.40	280.30	278.20	276.10	274.00	271.90
		<b>0.0765 of the excess over \$20015 plus:</b>										
20015	and over	1230.40	1228.30	1226.20	1224.10	1222.00	1219.90	1217.90	1215.80	1213.70	1211.60	1209.50

\* More than 10 exemptions: Reduce amount from 10 exemption column by \$1.80 for each additional exemption claimed.