

WISCONSIN INCOME TAX WITHHOLDING TABLES AND METHODS

INTRODUCTION

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

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

SUPPLEMENTAL WAGE PAYMENTS

If supplemental wages - such as bonuses, commissions, or overtime pay - are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

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

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

Approved Flat Percentages

Annual Gross Salary

At Least	But Less Than	%
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.

Please go to the next page to see the "daily or miscellaneous" charts.

SINGLE PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10*
		The amount of Wisconsin income tax to be withheld shall be:										
0	9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9	14	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
		0.0627 of the excess over \$279 plus:										
279	658	16.70	16.60	16.50	16.50	16.40	16.30	16.30	16.20	16.10	16.10	16.00
		0.0765 of the excess over \$658 plus:										
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
		0.0627 of the excess over \$283 plus:											
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
		0.0765 of the excess over \$658 plus:											
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.