

Colorado Income Tax Withholding Tables For Employers

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- Income Tax Withholding Tables
- General Information about Colorado Income Withholding Tax
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TaxColorado.Com

Colorado Department of Revenue
Tax Forms, Information and E-Services

Colorado Income Tax Withholding

Who Must Withhold Colorado Income Tax?

You must withhold Colorado income tax from any compensation paid to any employee in accordance with the tables or rates prescribed in this booklet if:

1. The compensation is subject to federal withholding for income tax purposes; **and**
2. The employee is a Colorado resident (whether working inside **or outside** of Colorado), **or** the employee is a nonresident of Colorado performing services in Colorado.

The amount to be withheld is determined by the number of withholding tax exemptions claimed for federal income tax purposes.

Generally, self-employed persons are not subject to withholding tax. They satisfy their prepayment requirements by paying estimated income tax on Form 104 ES under their own Social Security numbers.

A Colorado resident employee who works in another state may be excused from Colorado withholding on wages if income tax is withheld for the other state from those wages.

Certain agricultural and domestic employees who are exempt from federal withholding requirements are also exempt from Colorado state withholding requirements. Such employers do not have to file withholding returns with the Colorado Department of Revenue, but must file a Colorado "Transmittal of State W-2s" (DR 1093) with W-2 forms for such employees.

Registration as a Withholding Tax Agent

If you are required to withhold Colorado tax, you must register with the Department of Revenue as a withholding tax agent by submitting to the department a completed CR 0100 "Colorado Business Registration." You can obtain this application form and all other Department of Revenue forms from the Taxpayer Service Division by calling (303) 238-SERV (7378), or on the Colorado Taxes Web site at www.TaxColorado.com

Upon receipt of your application, the department will open a withholding tax account and (except for weekly filers) send you an "Employer's Withholding

Tax Forms" coupon book. If you apply in the fourth quarter of the year, you will receive blank returns until January of the following year when the new coupon books are issued.

The coupon book contains all the forms you need for the entire calendar year:

- a supply of "Income Withholding Tax Returns" (DR 1094);
- "Transmittal of State W-2s" (DR 1093);
- "Account Change or Closure Form" (DR 1102).

Samples of all these forms are reproduced later in this booklet.

Withholding tax filing periods are normally based on the amount of tax withheld. If you have employees, estimate how much wage withholding you expect to pay for all your employees in one year. New businesses can file quarterly or can request more frequent filing if desired.

Filing periods

The department determines whether an employer will be a quarterly, monthly or weekly filer based on an annual review of the amount of Colorado withholding tax that the employer reported during the prior 12-month period of July 1 through June 30. For example, for the 2007 calendar year, DOR looks at the period July 1, 2005 through June 30, 2006 to determine how much tax the employer reported and how often the employer will file. This is called the "lookback period."

Lookback Period — The lookback period for each employer will be re-examined each year. Any changes in withholding filing status will be effective on January 1 of the following year. If an employer's filing status changes, the employer will be notified by the department prior to January 1. All changes in filing frequency must first be approved by the department.

Quarterly Filers — employers whose Colorado wage withholding reported during the lookback period was less than \$7,000. Due dates for quarterly filers will be the last day of the month following the close of the calendar quarter. Quarters end on March 31, June 30, September 30 and December 31. For example, a return for the quarter ending March 31 is due April 30.

Monthly Filers — employers whose Colorado wage withholding reported during the lookback period was at least \$7,000 but not more than \$50,000. Monthly filers must file a withholding return on or before the 15th day of the following month.

Weekly Filers — employers whose Colorado wage withholding reported during the lookback period was more than \$50,000. Weekly filers must remit any Colorado withholding taxes accumulated as of any Friday on or before the third business day following that Friday. Always provide the department with a Friday date for the filing period ending date. **One Exception:** At the end of the year, weekly filers must make a final transmission that includes all taxes withheld for all payrolls through December 31. Therefore, December 31 will be the filing period ending date for this transmission, even if it is not a Friday. The payment transmission is due three business days after December 31.

Employers who withhold more than \$50,000 annually must file all payments by Electronic Funds Transfer (EFT). (See below.)

Seasonal Filers — employers who do not operate their business during the entire calendar year and who do not have Colorado wage withholding when the business is not operating. The employer must obtain DOR approval and inform DOR of the months in which there will be withholding. Seasonal filers must file a return on or before the 15th business day of the month following each month of operation. Returns for scheduled months must be filed even if no taxes are withheld.

Except for weekly filers, returns must be filed for each period even if no taxes have been withheld. Weekly accounts must file at least monthly even if no taxes have been withheld. If a due date falls on a non-business day, taxes will be considered timely paid if paid on the first business day after that.

For more information on remitting Colorado withholding tax, or to obtain forms, call (303) 238-SERV (7378). Also, you may request FYI Withholding 5, "Colorado Withholding Tax Requirements".

Withholding Tax Filing Requirements

There are two methods of filing Colorado withholding taxes. If you collect less than \$50,000 in Colorado withholding annually, you have two options. You may file "Income Withholding Tax Returns" (DR 1094)

supplied in a withholding tax coupon book which is issued by the Department of Revenue. Remittance should be made by check. You have the additional option of remitting by Electronic Payment (EFT).

All Colorado employers who withhold \$50,000 or more annually are required to remit the tax by EFT. Use of EFT to remit tax eliminates the need to file a paper return with the payment and allows you to pay the tax with one phone call. To file by EFT, businesses must apply for a unique EFT identification number.

For an EFT application and information packet, call (303) 238-SERV (7378) or visit the Colorado Tax Web site at www.TaxColorado.com

Important note to EFT account applicants: You must indicate on the EFT application form whether you want to set up the account on a **credit** or a **debit** basis. The debit type of transaction is available to all EFT filers regardless of where you bank. However, very few Colorado banks will handle the credit transaction at this time, and there may be a cost to you for each credit transaction. Before you set up your account to remit via the **credit** transaction, **check with your bank** regarding its availability and cost.

Bonuses and Overtime

If you pay an employee overtime or a bonus on a separate check rather than as part of his/her regular payroll check, you must withhold Colorado tax. You may withhold 4.63% in lieu of using the withholding tax tables in this booklet.

Refunds

If you have an overpayment of tax under \$500.00, claim that amount as a credit on your subsequent return. Similarly, if your EFT payment is overpaid, you may adjust on the next EFT payment.

If the overpayment you wish to claim is larger than the tax due, you may spread the credit over several periods. However, if you are no longer in business, you will have to file a DR 0137 "Claim for Refund."

Failure to File a Return

If you have a "zero" return, you must still report the zero amount to us, either on a paper form (DR 1094) or

through our online Wage Withholding ZeroFile service. See page 6 of this booklet under "Line 1" for directions.

If you fail to file a return, the Department of Revenue will send you a bill for our estimate of your tax due plus penalty and interest. The amount of tax billed will be based upon your previous filings or \$100 if you have not previously filed. You will have 10 days to report and pay the actual amount of tax withheld for the period plus penalty and interest on the amount of tax due.

Penalties and Interest

Willful failure to comply with Colorado state tax law is a felony punishable by up to \$100,000 for an individual, \$500,000 for a corporation, plus up to three years in jail upon conviction.

The penalty for late filing of a return is 5% of the tax withheld or \$5, whichever is greater, for the first month and an additional 1/2% for each month thereafter, not to exceed a total of 12%. The minimum late filing penalty is \$5.

If you are filing the return after the due date, interest is computed on the balance of the tax due at the **monthly** rate preprinted on the interest line. Interest is due at the current statutory rate for **each** month payment is *received* after the due date. If your payment is more than one month late, multiply the interest rate by the number of months times the amount of tax withheld to determine total interest due.

If you receive a notice of tax, penalty and/or interest due which you feel is incorrect or unwarranted, please submit a written protest including any information and documents (such as photocopies of front and back of cancelled checks, or EFT confirmation numbers) you think are pertinent. EFT filers who owe penalties and interest should pay them with a check and send a letter containing the explanation, account number, filing period ending date, and amount of penalty and interest.

A written protest and supporting documents may be sent to the department at:

Business Tax Accounting Section
Denver, Colorado 80261

Transmittal of State W-2s

All employers must file annually a "Transmittal of State W-2s" (DR 1093) with the Colorado Department of Revenue on or before February 28 of the following year, or within 30 days of close of business. To this form, attach any W-2 (copy 1 of 6-part federal W-2 form) and/or 1099 statement(s) with Colorado Source Income. If you meet the "magnetic media" filing requirement with the federal government, you must file Colorado withholding statements by this method. Typically, if you have 250 or more employees, you must file by this method. **While the department accepts paper W-2s, it encourages the conversion of filing W-2 data to the MMREF-I format.** If you file your W-2 data on "magnetic media," you need only attach form DR 1093 if you expect a refund or need to make a final tax payment. Otherwise, form DR 1093 is not required with a "magnetic media" submission.

"Magnetic" submissions can include 9-track (1600 or 1650), 3480 cartridge, 3 1/2 - inch diskette and CD-ROM. Please visit www.revenue.state.co.us/filecoW-2 for more information.

More detailed information on filing annual W-2 tax data can be found in FYI Withholding 6, "Methods of Filing Colorado Annual W-2 Tax Data". Visit www.TaxColorado.com to obtain this publication.

Be sure to write your account number on all checks and correspondence!

Frequently Asked Questions About Colorado Withholding Tax Requirements

Question: Is there a separate Colorado form similar to the federal W-4 form the employee must complete?

Answer: No. Use the same exemptions for Colorado withholding as the employee claims on the federal W-4 forms. (Call (800) 829-1040 to order federal W-4 forms.)

Question: Should I furnish a listing of individual employees with my returns?

Answer: No. A breakdown or listing of individual employees is not required with your returns. This information on the W-2s is filed with your annual "Transmittal of State W-2s" (DR 1093).

Question: What determines whether a return is filed late?

Answer: The postmark stamped by the U.S. Postal Service determines whether a filing is late. In other words, if a return that is due on the 15th day of a month is postmarked on or before the 15th, it will be accepted as "timely filed" regardless of when it arrives at Department of Revenue offices. Timely filing for weekly filers requires deposit of funds in the state account on or before the due date. You must phone in the transfer instruction before 4:00 p.m. Mountain time on the date the payment is due.

Question: What should I do if I lose, damage, or destroy my coupon book?

Answer: Contact the Colorado Tax Information Call Center at (303) 238-SERV (7378) to request a new book or download the DR 1094 from our Web site at www.TaxColorado.com

Question: What happens if an erroneous EFT transfer occurs?

Answer: Upon notification from the taxpayer, the department will immediately refund any money erroneously transferred from your account regardless of the type of erroneous transfer.

Question: How do EFT filers pay penalty and interest?

Answer: Payment of penalties and interest must be made by check. Include a letter explaining the payment.

Question: Can I opt to file my withholding taxes by EFT even if I don't collect \$50,000 in withholding taxes annually?

Answer: Yes. The department encourages it. Call (303) 238-SERV (7378) or visit the department's Colorado Taxes Web page at www.TaxColorado.com for the Electronic Payment (EFT) application and information packet.

Filling Out the “Colorado Income Withholding Tax Return” (DR 1094)

Make sure you use the coupons in the same order as they come in the coupon book. Additionally, you are responsible for maintaining an accurate record of withholding transactions. Therefore, be sure to complete and save the “stub” provided with each return form. You may also wish to make a copy of the form before mailing. **Make check payable to the Colorado Department of Revenue. Write your account number on your check.**

Employers are required to deduct and withhold all state wage withholding from employee paychecks by rounding all withholding deductions to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. As a result of deducting whole dollar amounts from the employee pay, all amounts shown on tax returns, employee statements (including W-2s, 1099s) annual reconciliation reports, and all books and records of the employer will be whole dollars. The Department will not require taxpayers to withhold in whole dollars if they make their wage withholding payments by electronic funds transfer and submit their W-2s by magnetic media.

Line 1: Enter the amount withheld for the period which you are reporting. If the tax is zero, you may file a paperless return through the Wage Withholding ZeroFile service at www.taxview.state.co.us/zerowithholding. You must file either a paper or online "zero" return to avoid receiving a nonfiler notice.

Line 2: Use this line to claim a credit for any overpayment of tax for a prior tax period of the current year, which will be subtracted from the tax due for this period in calculating your total remittance. **Be sure to complete the right side of the back of your return** if you report any amount on Line 2. If the overpayment amount is greater

than Line 4, you may carry over the credit to the next return.

Line 3: Use this line to claim a credit for any overpayment of tax for a PRIOR YEAR. **Be sure to complete the right side of the back of your return** if you report any amount on Line 3.

Line 4: Enter the total of line 1 minus lines 2 & 3. This is the balance of tax due less credits from prior periods or years.

Line 5: If you are filing late, enter penalty of 5% of Line 1 for the first month plus 1/2% of Line 1 for each additional month this return is late. You must enter a minimum of \$5 if the return is late. The maximum penalty may not exceed 12%.

Line 6: Enter the interest computed on the balance of the tax due at the **monthly rate preprinted** on the interest line if you are filing the return after the due date. Interest is due at the current statutory rate for **each month** payment is received **after** the due date. If your payment is more than one month late, multiply the interest rate by the number of months times the amount of tax to determine total interest due. Refer to www.TaxColorado.com for current interest rates if not preprinted on the form.

Line 7: Use this line to report any tax due from prior periods plus penalty and interest, which will be added to the tax due for this period in calculating your total remittance. **Be sure to complete the left side of the back of your return** if you report any amount on Line 7.

Line 8: Enter the total of Lines 4, 5, 6 & 7.

Income Withholding Tax (DR 1094)

“Stub” for your records

Social Security number(s) and F.E.I.N. you provided on your application preprinted here

Your mailing address preprinted here. Changes must be made on DR 1102 “Account Change or Closure Form”

Your account number will be preprinted here.

Signature of person who prepared return.

Computer code information preprinted here.

DO NOT WRITE IN THIS SPACE.

Filling Out the “Transmittal of State W-2s” (DR 1093)

Line 1: Enter the total amount of Colorado income taxes withheld for the calendar year. The amount should match the total of those on the W-2 forms (or magnetic tape or computer diskette) attached to the transmittal form.

Line 2: Enter the amount of withholding tax actually remitted to the Department of Revenue for the calendar year. **Do not include penalty or interest paid during the year.**

Line 3: If Line 1 is greater than Line 2, enter the “Additional Tax Due” in the space provided (3A). If Line 1 is less than Line 2, enter the “Tax Overpayment” in the space provided (3B). In either case, you must provide an explanation of any difference between Lines 1 and 2 on the back of the DR 1093.

Line 4: If additional tax is due with this reconciliation, you must pay a penalty on the balance due (Line 3A) from the date it was due at the same rates prescribed for late return filings. (See “Penalties and Interest” on page 4 of this booklet.)

Line 5: If additional tax is due with this reconciliation, you must also pay interest on the amount due (Line 3A) from the date it was due at the current statutory rate. (See “Penalties and Interest” on page 4 of this booklet.)

Line 6: Enter any tax due plus penalty and interest (total of Lines 3A, 4 and 5) and pay this amount with your DR 1093.

Tax Refund: If you have overpaid withholding for the year (Line 3B), a tax refund will be issued to you automatically upon the processing of a timely filed DR 1093.

NOTE: A paper DR 1093 form **must** accompany all paper W-2 data submissions or magnetic submissions with amounts listed on line 3A or 3B.

Transmittal of State W-2s (DR 1093)

YOU MUST PROVIDE THIS INFORMATION

TRANSMITTAL OF STATE W-2s and 1099s		COLORADO DEPARTMENT OF REVENUE ANNUAL TRANSMITTAL OF STATE W-2 and 1099 FORM																											
1	Total Colorado income tax withheld per W-2s	ACCOUNT NO.	NAME																										
2	Total Colorado income taxes withheld and paid	ADDRESS	PHONE																										
3	A. Additional Tax	SS. NO. 1	The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected for non-reconciliation or insufficient funds, the Department of Revenue may collect the payment amount directly from your banking account electronically.																										
	B. Tax Refund	SS. NO. 2																											
		F.E.I.N.																											
4	Penalty	Mail reconciliation together with wage and tax statements or 1099 forms to: Colorado Department of Revenue, Denver CO 80291-0008																											
5	Interest	<table border="1"> <tr> <td colspan="2">Round all amounts to the nearest dollar:</td> </tr> <tr> <td>1</td> <td>Total Colorado income tax withheld per W-2s attached</td> <td>00</td> </tr> <tr> <td>2</td> <td>Total Colorado income taxes withheld and paid during year</td> <td>00</td> </tr> <tr> <td>3</td> <td>A. ADDITIONAL TAX DUE (100)</td> <td>00</td> </tr> <tr> <td></td> <td>B. TAX REFUND (415)</td> <td>00</td> </tr> <tr> <td>4</td> <td>PENALTY (200)</td> <td>00</td> </tr> <tr> <td>5</td> <td>INTEREST (300)</td> <td>00</td> </tr> <tr> <td></td> <td>(355)</td> <td></td> </tr> <tr> <td>6</td> <td>Total Amount Paid with this report</td> <td>\$</td> </tr> </table>		Round all amounts to the nearest dollar:		1	Total Colorado income tax withheld per W-2s attached	00	2	Total Colorado income taxes withheld and paid during year	00	3	A. ADDITIONAL TAX DUE (100)	00		B. TAX REFUND (415)	00	4	PENALTY (200)	00	5	INTEREST (300)	00		(355)		6	Total Amount Paid with this report	\$
Round all amounts to the nearest dollar:																													
1	Total Colorado income tax withheld per W-2s attached	00																											
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3	A. ADDITIONAL TAX DUE (100)	00																											
	B. TAX REFUND (415)	00																											
4	PENALTY (200)	00																											
5	INTEREST (300)	00																											
	(355)																												
6	Total Amount Paid with this report	\$																											
6	Amount Paid with this report																												
DATE PAID:																													

“Stub” for your records

Computer code information preprinted here. **DO NOT WRITE IN THIS SPACE**

Uses of Account Change or Closure Form (DR 1102)

Any change in your business name and/or address must be reported to the Colorado Department of Revenue in writing on the "Account Change or Closure" form (DR 1102). You should also use this form to notify the department if the federal employer's identification number (F.E.I.N.) on your return is incorrect. Additionally, this form should be used to close your account if your business:

- is sold or terminated.

- is no longer liable for Colorado income tax withholding.
- changed structure and was issued a new F.E.I.N.
- is a corporation that merged into another corporation.

Any **change in type of ownership** requires that you close the existing account and open a new account for the business.

Account Change or Closure Form (DR 1102)

ACCOUNT CHANGE OR CLOSURE FORM	
<p>USE THIS FORM TO NOTIFY THE DEPARTMENT OF NAME AND/OR ADDRESS CHANGES OR TO NOTIFY THE DEPARTMENT THAT YOU WANT TO CLOSE YOUR ACCOUNT.</p> <p>Note: If your retail business location changes during a filing period, you must file a separate sales tax return for the taxes collected at each location.</p>	<p>DATE ACCOUNT CLOSED:</p> <input type="checkbox"/> Sales Tax <input type="checkbox"/> Entire Account <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Other
ADDRESS CHANGE ONLY	
PREVIOUS NAME AND ADDRESS	NEW NAME AND ADDRESS
	Name
	Address
	City State ZIP
	Telephone Number
<p>MAIL TO: COLORADO DEPARTMENT OF REVENUE REGISTRATION CONTROL SECTION 1375 SHERMAN ST RM 8132 DENVER, COLORADO 80261-0009</p>	
	<input type="checkbox"/> Mailing Address <input type="checkbox"/> Physical Address <input type="checkbox"/> Both Authorized Signature
Please indicate county where business is located County _____ <input type="checkbox"/> Inside City <input type="checkbox"/> Outside City	

How to Determine the Amount to Withhold

There are two different methods for determining how much income withholding tax you should withhold from an employee's paycheck:

- Wage Bracket Method. (Instructions provided below.)
- Percentage Method of Withholding. (See pages 22 and 23.)

Wage Bracket Method

Find the proper table (on pages 12 through 21) for your payroll period and the employee's marital status as

shown on the Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold.

Example

To find the amount of income tax to withhold from the paycheck of a married employee who claims three allowances and who is paid \$2,375 on a monthly basis, refer to the table on page 19, partially displayed below.

Determining the Withholding Amount

Colorado Income Tax Withholding Tables-Page 19

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	700	2	0	0	0	0	0	0	0	0	0	0
700	800	7	0	0	0	0	0	0	0	0	0	0
800	900	12	0	0	0	0	0	0	0	0	0	0
900	1,000	16	3	0	0	0	0	0	0	0	0	0
1,000	1,100	21	8	0	0	0	0	0	0	0	0	0
1,100	1,200	25	12	0	0	0	0	0	0	0	0	0
1,200	1,300	30	17	0	0	0	0	0	0	0	0	0
1,300	1,400	35	22	0	0	0	0	0	0	0	0	0
1,400	1,500	39	26	0	0	0	0	0	0	0	0	0
1,500	1,600	44	31	0	0	0	0	0	0	0	0	0
1,600	1,700	49	35	0	0	0	0	0	0	0	0	0
1,700	1,800	53	40	27	14	0	0	0	0	0	0	0
1,800	1,900	58	45	32	19	5	0	0	0	0	0	0
1,900	2,000	63	49	36	23	0	0	0	0	0	0	0
2,000	2,100	67	54	41	28	15	2	0	0	0	0	0
2,100	2,200	72	59	46	32	19	6	0	0	0	0	0
2,200	2,300	76	63	50	37	24	11	0	0	0	0	0
2,300	2,400	81	68	55	42	29	15	2	0	0	0	0
2,400	2,500	86	73	59	47	33	20	7	0	0	0	0
2,500	2,600	90	77	64	51	38	25	12	0	0	0	0
2,600	2,700	95	82	69	56	42	29	16	3	0	0	0
2,700	2,800	100	86	73	60	47	34	21	8	0	0	0
2,800	2,900	104	91	78	65	52	39	25	12	0	0	0
2,900	3,000	109	96	83	69	56	43	30	17	4	0	0
3,000	3,100	113	100	87	74	61	48	35	22	8	0	0
3,100	3,200	118	105	92	79	66	52	39	26	13	0	0
3,200	3,300	123	110	96	83	70	57	44	31	18	5	0
3,300	3,400	127	114	101	88	75	62	49	35	22	9	0
3,400	3,500	132	119	106	93	79	66	53	40	27	14	1

The proper withholding amount is \$42

What If an Employee Claims More than 10 Allowances?

You can use the Percentage Method or adapt the tables for employees with more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the value of one allowance for the payroll period, which is listed on the second line of the **Allowance Table on page 23**.
2. Subtract the result from the employee's wages.
3. Find this amount on the appropriate table and withhold the amount of tax in the column for 10 allowances.

Example

Withholding for a married employee who is paid \$4,375 on a monthly basis and claims 12 allowances would be calculated as follows:

Total allowances		12
Subtract 10		<u>-10</u>
Excess allowances		2
Multiply by 1 allowance value	x \$	<u>283</u>
Value of excess allowances	\$	566
Monthly wage	\$	4,375
Subtract value of excess allowances		<u>- 566</u>
Adjusted wage	\$	3,809

Find \$3,809 on table on page 19. Find the amount to be withheld in the last column (10 allowances).

The proper withholding amount is \$19

Colorado Income Tax Withholding Tables

for wages paid on or after January 1, 2007

Weekly Payroll Period—Single Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	95	2	0	0	0	0	0	0	0	0	0	0
95	120	3	0	0	0	0	0	0	0	0	0	0
120	145	4	1	0	0	0	0	0	0	0	0	0
145	170	6	3	0	0	0	0	0	0	0	0	0
170	195	7	4	1	0	0	0	0	0	0	0	0
195	220	8	5	2	0	0	0	0	0	0	0	0
220	245	9	6	3	0	0	0	0	0	0	0	0
245	270	10	7	4	1	0	0	0	0	0	0	0
270	295	11	8	5	2	0	0	0	0	0	0	0
295	320	13	10	6	3	0	0	0	0	0	0	0
320	345	14	11	8	5	2	0	0	0	0	0	0
345	370	15	12	9	6	3	0	0	0	0	0	0
370	395	16	13	10	7	4	1	0	0	0	0	0
395	420	17	14	11	8	5	2	0	0	0	0	0
420	445	18	15	12	9	6	3	0	0	0	0	0
445	470	19	16	13	10	7	4	1	0	0	0	0
470	495	21	18	15	12	9	6	2	0	0	0	0
495	520	22	19	16	13	10	7	4	1	0	0	0
520	545	23	20	17	14	11	8	5	2	0	0	0
545	570	24	21	18	15	12	9	6	3	0	0	0
570	595	25	22	19	16	13	10	7	4	1	0	0
595	620	26	23	20	17	14	11	8	5	2	0	0
620	645	28	25	22	19	15	12	9	6	3	0	0
645	670	29	26	23	20	17	14	11	8	5	2	0
670	695	30	27	24	21	18	15	12	9	6	3	0
695	720	31	28	25	22	19	16	13	10	7	4	1
720	745	32	29	26	23	20	17	14	11	8	5	2
745	770	33	30	27	24	21	18	15	12	9	6	3
770	795	35	32	28	25	22	19	16	13	10	7	4
795	820	36	33	30	27	24	21	18	15	11	8	5
820	845	37	34	31	28	25	22	19	16	13	10	7
845	870	38	35	32	29	26	23	20	17	14	11	8
870	895	39	36	33	30	27	24	21	18	15	12	9
895	920	40	37	34	31	28	25	22	19	16	13	10
920	945	41	38	35	32	29	26	23	20	17	14	11
945	970	43	40	37	34	31	28	24	21	18	15	12
970	995	44	41	38	35	32	29	26	23	20	17	14
995	1,020	45	42	39	36	33	30	27	24	21	18	15
1,020	1,045	46	43	40	37	34	31	28	25	22	19	16
1,045	1,070	47	44	41	38	35	32	29	26	23	20	17
1,070	1,095	48	45	42	39	36	33	30	27	24	21	18
1,095	1,120	50	47	44	41	37	34	31	28	25	22	19
1,120	1,145	51	48	45	42	39	36	33	30	27	23	20
1,145	1,170	52	49	46	43	40	37	34	31	28	25	22
1,170	1,195	53	50	47	44	41	38	35	32	29	26	23
1,195	1,220	54	51	48	45	42	39	36	33	30	27	24
1,220	1,245	55	52	49	46	43	40	37	34	31	28	25
1,245	1,270	57	54	50	47	44	41	38	35	32	29	26
1,270	1,295	58	55	52	49	46	43	40	36	33	30	27
1,295	1,320	59	56	53	50	47	44	41	38	35	32	29
1,320	1,345	60	57	54	51	48	45	42	39	36	33	30
1,345	1,370	61	58	55	52	49	46	43	40	37	34	31
1,370	1,395	62	59	56	53	50	47	44	41	38	35	32
1,395	1,420	63	60	57	54	51	48	45	42	39	36	33
1,420	1,445	65	62	59	56	53	49	46	43	40	37	34
1,445	1,470	66	63	60	57	54	51	48	45	42	39	36
1,470	1,495	67	64	61	58	55	52	49	46	43	40	37
1,495	1,520	68	65	62	59	56	53	50	47	44	41	38
		4.63 percent of the excess over \$1,520 plus										
1,520 and over		69	66	63	60	57	54	51	47	44	41	38

Weekly Payroll Period—Married Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	165	1	0	0	0	0	0	0	0	0	0	0
165	190	2	0	0	0	0	0	0	0	0	0	0
190	215	3	0	0	0	0	0	0	0	0	0	0
215	240	4	1	0	0	0	0	0	0	0	0	0
240	265	5	2	0	0	0	0	0	0	0	0	0
265	290	6	3	0	0	0	0	0	0	0	0	0
290	315	8	5	2	0	0	0	0	0	0	0	0
315	340	9	6	3	0	0	0	0	0	0	0	0
340	365	10	7	4	1	0	0	0	0	0	0	0
365	390	11	8	5	2	0	0	0	0	0	0	0
390	415	12	9	6	3	0	0	0	0	0	0	0
415	440	13	10	7	4	1	0	0	0	0	0	0
440	465	15	12	8	5	2	0	0	0	0	0	0
465	490	16	13	10	7	4	1	0	0	0	0	0
490	515	17	14	11	8	5	2	0	0	0	0	0
515	540	18	15	12	9	6	3	0	0	0	0	0
540	565	19	16	13	10	7	4	1	0	0	0	0
565	590	20	17	14	11	8	5	2	0	0	0	0
590	615	21	18	15	12	9	6	3	0	0	0	0
615	640	23	20	17	14	11	8	4	1	0	0	0
640	665	24	21	18	15	12	9	6	3	0	0	0
665	690	25	22	19	16	13	10	7	4	1	0	0
690	715	26	23	20	17	14	11	8	5	2	0	0
715	740	27	24	21	18	15	12	9	6	3	0	0
740	765	28	25	22	19	16	13	10	7	4	1	0
765	790	30	27	24	21	17	14	11	8	5	2	0
790	815	31	28	25	22	19	16	13	10	7	3	0
815	840	32	29	26	23	20	17	14	11	8	5	2
840	865	33	30	27	24	21	18	15	12	9	6	3
865	890	34	31	28	25	22	19	16	13	10	7	4
890	915	35	32	29	26	23	20	17	14	11	8	5
915	940	37	34	30	27	24	21	18	15	12	9	6
940	965	38	35	32	29	26	23	20	16	13	10	7
965	990	39	36	33	30	27	24	21	18	15	12	9
990	1,015	40	37	34	31	28	25	22	19	16	13	10
1,015	1,040	41	38	35	32	29	26	23	20	17	14	11
1,040	1,065	42	39	36	33	30	27	24	21	18	15	12
1,065	1,090	43	40	37	34	31	28	25	22	19	16	13
1,090	1,115	45	42	39	36	33	29	26	23	20	17	14
1,115	1,140	46	43	40	37	34	31	28	25	22	19	16
1,140	1,165	47	44	41	38	35	32	29	26	23	20	17
1,165	1,190	48	45	42	39	36	33	30	27	24	21	18
1,190	1,215	49	46	43	40	37	34	31	28	25	22	19
1,215	1,240	50	47	44	41	38	35	32	29	26	23	20
1,240	1,265	52	49	46	42	39	36	33	30	27	24	21
1,265	1,290	53	50	47	44	41	38	35	32	29	25	22
1,290	1,315	54	51	48	45	42	39	36	33	30	27	24
1,315	1,340	55	52	49	46	43	40	37	34	31	28	25
1,340	1,365	56	53	50	47	44	41	38	35	32	29	26
1,365	1,390	57	54	51	48	45	42	39	36	33	30	27
1,390	1,415	59	55	52	49	46	43	40	37	34	31	28
1,415	1,440	60	57	54	51	48	45	42	38	35	32	29
1,440	1,465	61	58	55	52	49	46	43	40	37	34	31
1,465	1,490	62	59	56	53	50	47	44	41	38	35	32
1,490	1,515	63	60	57	54	51	48	45	42	39	36	33
1,515	1,540	64	61	58	55	52	49	46	43	40	37	34
1,540	1,565	65	62	59	56	53	50	47	44	41	38	35
1,565	1,590	67	64	61	58	55	51	48	45	42	39	36
		4.63 percent of the excess over \$1,590 plus										
1,590 and over		67	64	61	58	55	52	49	46	43	40	37

Bi-Weekly Payroll Period—Single Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	190	4	0	0	0	0	0	0	0	0	0	0
190	240	7	1	0	0	0	0	0	0	0	0	0
240	290	9	3	0	0	0	0	0	0	0	0	0
290	340	11	5	0	0	0	0	0	0	0	0	0
340	390	14	7	1	0	0	0	0	0	0	0	0
390	440	16	10	4	0	0	0	0	0	0	0	0
440	490	18	12	6	0	0	0	0	0	0	0	0
490	540	20	14	8	2	0	0	0	0	0	0	0
540	590	23	17	11	5	0	0	0	0	0	0	0
590	640	25	19	13	7	1	0	0	0	0	0	0
640	690	27	21	15	9	3	0	0	0	0	0	0
690	740	30	24	18	12	6	0	0	0	0	0	0
740	790	32	26	20	14	8	2	0	0	0	0	0
790	840	34	28	22	16	10	4	0	0	0	0	0
840	890	37	31	25	19	12	6	0	0	0	0	0
890	940	39	33	27	21	15	9	3	0	0	0	0
940	990	41	35	29	23	17	11	5	0	0	0	0
990	1,040	44	38	32	25	19	13	7	1	0	0	0
1,040	1,090	46	40	34	28	22	16	10	4	0	0	0
1,090	1,140	48	42	36	30	24	18	12	6	0	0	0
1,140	1,190	51	45	38	32	26	20	14	8	2	0	0
1,190	1,240	53	47	41	35	29	23	17	10	4	0	0
1,240	1,290	55	49	43	37	31	25	19	13	7	1	0
1,290	1,340	58	51	45	39	33	27	21	15	9	3	0
1,340	1,390	60	54	48	42	36	30	23	17	11	5	0
1,390	1,440	62	56	50	44	38	32	26	20	14	8	2
1,440	1,490	64	58	52	46	40	34	28	22	16	10	4
1,490	1,540	67	61	55	49	43	36	30	24	18	12	6
1,540	1,590	69	63	57	51	45	39	33	27	21	15	9
1,590	1,640	71	65	59	53	47	41	35	29	23	17	11
1,640	1,690	74	68	62	56	49	43	37	31	25	19	13
1,690	1,740	76	70	64	58	52	46	40	34	28	22	15
1,740	1,790	78	72	66	60	54	48	42	36	30	24	18
1,790	1,840	81	75	69	62	56	50	44	38	32	26	20
1,840	1,890	83	77	71	65	59	53	47	41	35	28	22
1,890	1,940	85	79	73	67	61	55	49	43	37	31	25
1,940	1,990	88	82	75	69	63	57	51	45	39	33	27
1,990	2,040	90	84	78	72	66	60	54	48	41	35	29
2,040	2,090	92	86	80	74	68	62	56	50	44	38	32
2,090	2,140	95	88	82	76	70	64	58	52	46	40	34
2,140	2,190	97	91	85	79	73	67	61	54	48	42	36
2,190	2,240	99	93	87	81	75	69	63	57	51	45	39
2,240	2,290	101	95	89	83	77	71	65	59	53	47	41
2,290	2,340	104	98	92	86	80	74	67	61	55	49	43
2,340	2,390	106	100	94	88	82	76	70	64	58	52	46
2,390	2,440	108	102	96	90	84	78	72	66	60	54	48
2,440	2,490	111	105	99	93	87	80	74	68	62	56	50
2,490	2,540	113	107	101	95	89	83	77	71	65	59	53
2,540	2,590	115	109	103	97	91	85	79	73	67	61	55
2,590	2,640	118	112	106	100	93	87	81	75	69	63	57
2,640	2,690	120	114	108	102	96	90	84	78	72	66	59
2,690	2,740	122	116	110	104	98	92	86	80	74	68	62
2,740	2,790	125	119	113	106	100	94	88	82	76	70	64
2,790	2,840	127	121	115	109	103	97	91	85	79	72	66
2,840	2,890	129	123	117	111	105	99	93	87	81	75	69
2,890	2,940	132	126	119	113	107	101	95	89	83	77	71
2,940	2,990	134	128	122	116	110	104	98	92	85	79	73
2,990	3,040	136	130	124	118	112	106	100	94	88	82	76
		4.63 percent of the excess over \$3,040 plus										
3,040	and over	137	131	125	119	113	107	101	95	89	83	77

Bi-Weekly Payroll Period—Married Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280	330	1	0	0	0	0	0	0	0	0	0	0
330	380	4	0	0	0	0	0	0	0	0	0	0
380	430	6	0	0	0	0	0	0	0	0	0	0
430	480	8	2	0	0	0	0	0	0	0	0	0
480	530	11	4	0	0	0	0	0	0	0	0	0
530	580	13	7	1	0	0	0	0	0	0	0	0
580	630	15	9	3	0	0	0	0	0	0	0	0
630	680	17	11	5	0	0	0	0	0	0	0	0
680	730	20	14	8	2	0	0	0	0	0	0	0
730	780	22	16	10	4	0	0	0	0	0	0	0
780	830	24	18	12	6	0	0	0	0	0	0	0
830	880	27	21	15	9	3	0	0	0	0	0	0
880	930	29	23	17	11	5	0	0	0	0	0	0
930	980	31	25	19	13	7	1	0	0	0	0	0
980	1,030	34	28	22	16	9	3	0	0	0	0	0
1,030	1,080	36	30	24	18	12	6	0	0	0	0	0
1,080	1,130	38	32	26	20	14	8	2	0	0	0	0
1,130	1,180	41	35	29	22	16	10	4	0	0	0	0
1,180	1,230	43	37	31	25	19	13	7	1	0	0	0
1,230	1,280	45	39	33	27	21	15	9	3	0	0	0
1,280	1,330	48	42	35	29	23	17	11	5	0	0	0
1,330	1,380	50	44	38	32	26	20	14	8	1	0	0
1,380	1,430	52	46	40	34	28	22	16	10	4	0	0
1,430	1,480	55	48	42	36	30	24	18	12	6	0	0
1,480	1,530	57	51	45	39	33	27	21	14	8	2	0
1,530	1,580	59	53	47	41	35	29	23	17	11	5	0
1,580	1,630	61	55	49	43	37	31	25	19	13	7	1
1,630	1,680	64	58	52	46	40	34	27	21	15	9	3
1,680	1,730	66	60	54	48	42	36	30	24	18	12	6
1,730	1,780	68	62	56	50	44	38	32	26	20	14	8
1,780	1,830	71	65	59	53	47	40	34	28	22	16	10
1,830	1,880	73	67	61	55	49	43	37	31	25	19	13
1,880	1,930	75	69	63	57	51	45	39	33	27	21	15
1,930	1,980	78	72	66	60	53	47	41	35	29	23	17
1,980	2,030	80	74	68	62	56	50	44	38	32	26	19
2,030	2,080	82	76	70	64	58	52	46	40	34	28	22
2,080	2,130	85	79	73	66	60	54	48	42	36	30	24
2,130	2,180	87	81	75	69	63	57	51	45	39	32	26
2,180	2,230	89	83	77	71	65	59	53	47	41	35	29
2,230	2,280	92	86	79	73	67	61	55	49	43	37	31
2,280	2,330	94	88	82	76	70	64	58	51	45	39	33
2,330	2,380	96	90	84	78	72	66	60	54	48	42	36
2,380	2,430	99	92	86	80	74	68	62	56	50	44	38
2,430	2,480	101	95	89	83	77	71	64	58	52	46	40
2,480	2,530	103	97	91	85	79	73	67	61	55	49	43
2,530	2,580	105	99	93	87	81	75	69	63	57	51	45
2,580	2,630	108	102	96	90	84	77	71	65	59	53	47
2,630	2,680	110	104	98	92	86	80	74	68	62	56	50
2,680	2,730	112	106	100	94	88	82	76	70	64	58	52
2,730	2,780	115	109	103	97	90	84	78	72	66	60	54
2,780	2,830	117	111	105	99	93	87	81	75	69	63	56
2,830	2,880	119	113	107	101	95	89	83	77	71	65	59
2,880	2,930	122	116	110	103	97	91	85	79	73	67	61
2,930	2,980	124	118	112	106	100	94	88	82	76	69	63
2,980	3,030	126	120	114	108	102	96	90	84	78	72	66
3,030	3,080	129	123	116	110	104	98	92	86	80	74	68
3,080	3,130	131	125	119	113	107	101	95	89	82	76	70
3,130	3,180	133	127	121	115	109	103	97	91	85	79	73
		4.63 percent of the excess over \$3,180 plus										
3,180	and over	134	128	122	116	110	104	98	92	86	80	74

Semi-Monthly Payroll Period—Single Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	200	4	0	0	0	0	0	0	0	0	0	0
200	250	7	0	0	0	0	0	0	0	0	0	0
250	300	9	3	0	0	0	0	0	0	0	0	0
300	350	11	5	0	0	0	0	0	0	0	0	0
350	400	14	7	1	0	0	0	0	0	0	0	0
400	450	16	9	3	0	0	0	0	0	0	0	0
450	500	18	12	5	0	0	0	0	0	0	0	0
500	550	21	14	8	1	0	0	0	0	0	0	0
550	600	23	16	10	3	0	0	0	0	0	0	0
600	650	25	19	12	6	0	0	0	0	0	0	0
650	700	28	21	14	8	1	0	0	0	0	0	0
700	750	30	23	17	10	4	0	0	0	0	0	0
750	800	32	26	19	13	6	0	0	0	0	0	0
800	850	35	28	21	15	8	2	0	0	0	0	0
850	900	37	30	24	17	11	4	0	0	0	0	0
900	950	39	33	26	19	13	6	0	0	0	0	0
950	1,000	41	35	28	22	15	9	2	0	0	0	0
1,000	1,050	44	37	31	24	18	11	4	0	0	0	0
1,050	1,100	46	40	33	26	20	13	7	0	0	0	0
1,100	1,150	48	42	35	29	22	16	9	3	0	0	0
1,150	1,200	51	44	38	31	25	18	11	5	0	0	0
1,200	1,250	53	46	40	33	27	20	14	7	1	0	0
1,250	1,300	55	49	42	36	29	23	16	9	3	0	0
1,300	1,350	58	51	45	38	31	25	18	12	5	0	0
1,350	1,400	60	53	47	40	34	27	21	14	8	1	0
1,400	1,450	62	56	49	43	36	30	23	16	10	3	0
1,450	1,500	65	58	52	45	38	32	25	19	12	6	0
1,500	1,550	67	60	54	47	41	34	28	21	14	8	1
1,550	1,600	69	63	56	50	43	36	30	23	17	10	4
1,600	1,650	72	65	58	52	45	39	32	26	19	13	6
1,650	1,700	74	67	61	54	48	41	35	28	21	15	8
1,700	1,750	76	70	63	57	50	43	37	30	24	17	11
1,750	1,800	79	72	65	59	52	46	39	33	26	19	13
1,800	1,850	81	74	68	61	55	48	41	35	28	22	15
1,850	1,900	83	77	70	63	57	50	44	37	31	24	18
1,900	1,950	85	79	72	66	59	53	46	40	33	26	20
1,950	2,000	88	81	75	68	62	55	48	42	35	29	22
2,000	2,050	90	84	77	70	64	57	51	44	38	31	25
2,050	2,100	92	86	79	73	66	60	53	46	40	33	27
2,100	2,150	95	88	82	75	68	62	55	49	42	36	29
2,150	2,200	97	90	84	77	71	64	58	51	45	38	31
2,200	2,250	99	93	86	80	73	67	60	53	47	40	34
2,250	2,300	102	95	89	82	75	69	62	56	49	43	36
2,300	2,350	104	97	91	84	78	71	65	58	52	45	38
2,350	2,400	106	100	93	87	80	74	67	60	54	47	41
2,400	2,450	109	102	95	89	82	76	69	63	56	50	43
2,450	2,500	111	104	98	91	85	78	72	65	58	52	45
2,500	2,550	113	107	100	94	87	80	74	67	61	54	48
2,550	2,600	116	109	102	96	89	83	76	70	63	57	50
2,600	2,650	118	111	105	98	92	85	79	72	65	59	52
2,650	2,700	120	114	107	101	94	87	81	74	68	61	55
2,700	2,750	123	116	109	103	96	90	83	77	70	63	57
2,750	2,800	125	118	112	105	99	92	85	79	72	66	59
2,800	2,850	127	121	114	107	101	94	88	81	75	68	62
2,850	2,900	129	123	116	110	103	97	90	84	77	70	64
2,900	2,950	132	125	119	112	106	99	92	86	79	73	66
2,950	3,000	134	128	121	114	108	101	95	88	82	75	68
3,000	3,050	136	130	123	117	110	104	97	90	84	77	71
		4.63 percent of the excess over \$3,050 plus										
3,050	and over	138	131	124	118	111	105	98	92	85	79	72

Semi-Monthly Payroll Period—Married Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	350	1	0	0	0	0	0	0	0	0	0	0
350	400	3	0	0	0	0	0	0	0	0	0	0
400	450	6	0	0	0	0	0	0	0	0	0	0
450	500	8	2	0	0	0	0	0	0	0	0	0
500	550	10	4	0	0	0	0	0	0	0	0	0
550	600	13	6	0	0	0	0	0	0	0	0	0
600	650	15	8	2	0	0	0	0	0	0	0	0
650	700	17	11	4	0	0	0	0	0	0	0	0
700	750	20	13	7	0	0	0	0	0	0	0	0
750	800	22	15	9	2	0	0	0	0	0	0	0
800	850	24	18	11	5	0	0	0	0	0	0	0
850	900	27	20	14	7	0	0	0	0	0	0	0
900	950	29	22	16	9	3	0	0	0	0	0	0
950	1,000	31	25	18	12	5	0	0	0	0	0	0
1,000	1,050	34	27	20	14	7	1	0	0	0	0	0
1,050	1,100	36	29	23	16	10	3	0	0	0	0	0
1,100	1,150	38	32	25	19	12	5	0	0	0	0	0
1,150	1,200	41	34	27	21	14	8	1	0	0	0	0
1,200	1,250	43	36	30	23	17	10	3	0	0	0	0
1,250	1,300	45	39	32	25	19	12	6	0	0	0	0
1,300	1,350	47	41	34	28	21	15	8	2	0	0	0
1,350	1,400	50	43	37	30	24	17	10	4	0	0	0
1,400	1,450	52	46	39	32	26	19	13	6	0	0	0
1,450	1,500	54	48	41	35	28	22	15	8	2	0	0
1,500	1,550	57	50	44	37	30	24	17	11	4	0	0
1,550	1,600	59	52	46	39	33	26	20	13	7	0	0
1,600	1,650	61	55	48	42	35	29	22	15	9	2	0
1,650	1,700	64	57	51	44	37	31	24	18	11	5	0
1,700	1,750	66	59	53	46	40	33	27	20	14	7	0
1,750	1,800	68	62	55	49	42	35	29	22	16	9	3
1,800	1,850	71	64	57	51	44	38	31	25	18	12	5
1,850	1,900	73	66	60	53	47	40	34	27	20	14	7
1,900	1,950	75	69	62	56	49	42	36	29	23	16	10
1,950	2,000	78	71	64	58	51	45	38	32	25	19	12
2,000	2,050	80	73	67	60	54	47	41	34	27	21	14
2,050	2,100	82	76	69	63	56	49	43	36	30	23	17
2,100	2,150	84	78	71	65	58	52	45	39	32	25	19
2,150	2,200	87	80	74	67	61	54	47	41	34	28	21
2,200	2,250	89	83	76	69	63	56	50	43	37	30	24
2,250	2,300	91	85	78	72	65	59	52	46	39	32	26
2,300	2,350	94	87	81	74	68	61	54	48	41	35	28
2,350	2,400	96	90	83	76	70	63	57	50	44	37	30
2,400	2,450	98	92	85	79	72	66	59	52	46	39	33
2,450	2,500	101	94	88	81	74	68	61	55	48	42	35
2,500	2,550	103	96	90	83	77	70	64	57	51	44	37
2,550	2,600	105	99	92	86	79	73	66	59	53	46	40
2,600	2,650	108	101	95	88	81	75	68	62	55	49	42
2,650	2,700	110	103	97	90	84	77	71	64	57	51	44
2,700	2,750	112	106	99	93	86	79	73	66	60	53	47
2,750	2,800	115	108	101	95	88	82	75	69	62	56	49
2,800	2,850	117	110	104	97	91	84	78	71	64	58	51
2,850	2,900	119	113	106	100	93	86	80	73	67	60	54
2,900	2,950	122	115	108	102	95	89	82	76	69	63	56
2,950	3,000	124	117	111	104	98	91	84	78	71	65	58
3,000	3,050	126	120	113	106	100	93	87	80	74	67	61
3,050	3,100	128	122	115	109	102	96	89	83	76	69	63
3,100	3,150	131	124	118	111	105	98	91	85	78	72	65
3,150	3,200	133	127	120	113	107	100	94	87	81	74	68
		4.63 percent of the excess over \$3,200 plus										
3,200 and over		134	128	121	115	108	101	95	88	82	75	69

Monthly Payroll Period—Single Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	400	9	0	0	0	0	0	0	0	0	0	0
400	500	14	0	0	0	0	0	0	0	0	0	0
500	600	18	5	0	0	0	0	0	0	0	0	0
600	700	23	10	0	0	0	0	0	0	0	0	0
700	800	27	14	1	0	0	0	0	0	0	0	0
800	900	32	19	6	0	0	0	0	0	0	0	0
900	1,000	37	24	10	0	0	0	0	0	0	0	0
1,000	1,100	41	28	15	2	0	0	0	0	0	0	0
1,100	1,200	46	33	20	7	0	0	0	0	0	0	0
1,200	1,300	51	37	24	11	0	0	0	0	0	0	0
1,300	1,400	55	42	29	16	3	0	0	0	0	0	0
1,400	1,500	60	47	34	20	7	0	0	0	0	0	0
1,500	1,600	64	51	38	25	12	0	0	0	0	0	0
1,600	1,700	69	56	43	30	17	3	0	0	0	0	0
1,700	1,800	74	61	47	34	21	8	0	0	0	0	0
1,800	1,900	78	65	52	39	26	13	0	0	0	0	0
1,900	2,000	83	70	57	44	30	17	4	0	0	0	0
2,000	2,100	88	74	61	48	35	22	9	0	0	0	0
2,100	2,200	92	79	66	53	40	27	14	0	0	0	0
2,200	2,300	97	84	71	57	44	31	18	5	0	0	0
2,300	2,400	101	88	75	62	49	36	23	10	0	0	0
2,400	2,500	106	93	80	67	54	41	27	14	1	0	0
2,500	2,600	111	98	84	71	58	45	32	19	6	0	0
2,600	2,700	115	102	89	76	63	50	37	24	10	0	0
2,700	2,800	120	107	94	81	68	54	41	28	15	2	0
2,800	2,900	125	112	98	85	72	59	46	33	20	7	0
2,900	3,000	129	116	103	90	77	64	51	37	24	11	0
3,000	3,100	134	121	108	95	81	68	55	42	29	16	3
3,100	3,200	139	125	112	99	86	73	60	47	34	20	7
3,200	3,300	143	130	117	104	91	78	64	51	38	25	12
3,300	3,400	148	135	122	108	95	82	69	56	43	30	17
3,400	3,500	152	139	126	113	100	87	74	61	47	34	21
3,500	3,600	157	144	131	118	105	91	78	65	52	39	26
3,600	3,700	162	149	135	122	109	96	83	70	57	44	30
3,700	3,800	166	153	140	127	114	101	88	74	61	48	35
3,800	3,900	171	158	145	132	118	105	92	79	66	53	40
3,900	4,000	176	162	149	136	123	110	97	84	71	57	44
4,000	4,100	180	167	154	141	128	115	101	88	75	62	49
4,100	4,200	185	172	159	145	132	119	106	93	80	67	54
4,200	4,300	189	176	163	150	137	124	111	98	84	71	58
4,300	4,400	194	181	168	155	142	128	115	102	89	76	63
4,400	4,500	199	186	172	159	146	133	120	107	94	81	68
4,500	4,600	203	190	177	164	151	138	125	112	98	85	72
4,600	4,700	208	195	182	169	155	142	129	116	103	90	77
4,700	4,800	213	199	186	173	160	147	134	121	108	95	81
4,800	4,900	217	204	191	178	165	152	139	125	112	99	86
4,900	5,000	222	209	196	182	169	156	143	130	117	104	91
5,000	5,100	226	213	200	187	174	161	148	135	122	108	95
5,100	5,200	231	218	205	192	179	166	152	139	126	113	100
5,200	5,300	236	223	210	196	183	170	157	144	131	118	105
5,300	5,400	240	227	214	201	188	175	162	149	135	122	109
5,400	5,500	245	232	219	206	193	179	166	153	140	127	114
5,500	5,600	250	237	223	210	197	184	171	158	145	132	118
5,600	5,700	254	241	228	215	202	189	176	162	149	136	123
5,700	5,800	259	246	233	220	206	193	180	167	154	141	128
5,800	5,900	264	250	237	224	211	198	185	172	159	145	132
5,900	6,000	268	255	242	229	216	203	189	176	163	150	137
6,000	6,100	273	260	247	233	220	207	194	181	168	155	142
		4.63 percent of the excess over \$6,100 plus										
6,100	and over	275	262	249	236	223	210	196	183	170	157	144

Monthly Payroll Period—Married Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
600	700	2	0	0	0	0	0	0	0	0	0	0
700	800	7	0	0	0	0	0	0	0	0	0	0
800	900	12	0	0	0	0	0	0	0	0	0	0
900	1,000	16	3	0	0	0	0	0	0	0	0	0
1,000	1,100	21	8	0	0	0	0	0	0	0	0	0
1,100	1,200	25	12	0	0	0	0	0	0	0	0	0
1,200	1,300	30	17	4	0	0	0	0	0	0	0	0
1,300	1,400	35	22	8	0	0	0	0	0	0	0	0
1,400	1,500	39	26	13	0	0	0	0	0	0	0	0
1,500	1,600	44	31	18	5	0	0	0	0	0	0	0
1,600	1,700	49	35	22	9	0	0	0	0	0	0	0
1,700	1,800	53	40	27	14	1	0	0	0	0	0	0
1,800	1,900	58	45	32	19	5	0	0	0	0	0	0
1,900	2,000	63	49	36	23	10	0	0	0	0	0	0
2,000	2,100	67	54	41	28	15	2	0	0	0	0	0
2,100	2,200	72	59	46	32	19	6	0	0	0	0	0
2,200	2,300	76	63	50	37	24	11	0	0	0	0	0
2,300	2,400	81	68	55	42	29	15	2	0	0	0	0
2,400	2,500	86	73	59	46	33	20	7	0	0	0	0
2,500	2,600	90	77	64	51	38	25	12	0	0	0	0
2,600	2,700	95	82	69	56	42	29	16	3	0	0	0
2,700	2,800	100	86	73	60	47	34	21	8	0	0	0
2,800	2,900	104	91	78	65	52	39	25	12	0	0	0
2,900	3,000	109	96	83	69	56	43	30	17	4	0	0
3,000	3,100	113	100	87	74	61	48	35	22	8	0	0
3,100	3,200	118	105	92	79	66	52	39	26	13	0	0
3,200	3,300	123	110	96	83	70	57	44	31	18	5	0
3,300	3,400	127	114	101	88	75	62	49	35	22	9	0
3,400	3,500	132	119	106	93	79	66	53	40	27	14	1
3,500	3,600	137	123	110	97	84	71	58	45	32	19	5
3,600	3,700	141	128	115	102	89	76	63	49	36	23	10
3,700	3,800	146	133	120	106	93	80	67	54	41	28	15
3,800	3,900	150	137	124	111	98	85	72	59	46	32	19
3,900	4,000	155	142	129	116	103	90	76	63	50	37	24
4,000	4,100	160	147	133	120	107	94	81	68	55	42	29
4,100	4,200	164	151	138	125	112	99	86	73	59	46	33
4,200	4,300	169	156	143	130	117	103	90	77	64	51	38
4,300	4,400	174	161	147	134	121	108	95	82	69	56	42
4,400	4,500	178	165	152	139	126	113	100	86	73	60	47
4,500	4,600	183	170	157	144	130	117	104	91	78	65	52
4,600	4,700	188	174	161	148	135	122	109	96	83	69	56
4,700	4,800	192	179	166	153	140	127	113	100	87	74	61
4,800	4,900	197	184	171	157	144	131	118	105	92	79	66
4,900	5,000	201	188	175	162	149	136	123	110	96	83	70
5,000	5,100	206	193	180	167	154	140	127	114	101	88	75
5,100	5,200	211	198	184	171	158	145	132	119	106	93	79
5,200	5,300	215	202	189	176	163	150	137	123	110	97	84
5,300	5,400	220	207	194	181	167	154	141	128	115	102	89
5,400	5,500	225	211	198	185	172	159	146	133	120	106	93
5,500	5,600	229	216	203	190	177	164	150	137	124	111	98
5,600	5,700	234	221	208	194	181	168	155	142	129	116	103
5,700	5,800	238	225	212	199	186	173	160	147	133	120	107
5,800	5,900	243	230	217	204	191	177	164	151	138	125	112
5,900	6,000	248	235	221	208	195	182	169	156	143	130	117
6,000	6,100	252	239	226	213	200	187	174	161	147	134	121
6,100	6,200	257	244	231	218	204	191	178	165	152	139	126
6,200	6,300	262	248	235	222	209	196	183	170	157	144	130
6,300	6,400	266	253	240	227	214	201	188	174	161	148	135
		4.63 percent of the excess over \$6,400 plus										
6,400 and over		269	255	242	229	216	203	190	177	164	150	137

Daily Payroll Period—Single Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	24	1	0	0	0	0	0	0	0	0	0	0
24	28	1	1	0	0	0	0	0	0	0	0	0
28	32	1	1	0	0	0	0	0	0	0	0	0
32	36	1	1	0	0	0	0	0	0	0	0	0
36	40	2	1	1	0	0	0	0	0	0	0	0
40	44	2	1	1	0	0	0	0	0	0	0	0
44	48	2	1	1	1	0	0	0	0	0	0	0
48	52	2	2	1	1	0	0	0	0	0	0	0
52	56	2	2	1	1	1	0	0	0	0	0	0
56	60	2	2	2	1	1	0	0	0	0	0	0
60	64	3	2	2	1	1	0	0	0	0	0	0
64	68	3	2	2	2	1	1	0	0	0	0	0
68	72	3	3	2	2	1	1	0	0	0	0	0
72	76	3	3	2	2	1	1	1	0	0	0	0
76	80	3	3	3	2	2	1	1	0	0	0	0
80	84	4	3	3	2	2	1	1	1	0	0	0
84	88	4	3	3	2	2	2	1	1	0	0	0
88	92	4	3	3	3	2	2	1	1	0	0	0
92	96	4	4	3	3	2	2	2	1	1	0	0
96	100	4	4	3	3	3	2	2	1	1	0	0
100	104	4	4	4	3	3	2	2	1	1	1	0
104	108	5	4	4	3	3	3	2	2	1	1	0
108	112	5	4	4	4	3	3	2	2	1	1	1
112	116	5	5	4	4	3	3	2	2	2	1	1
116	124	5	5	4	4	4	3	3	2	2	1	1
124	132	6	5	5	4	4	4	3	3	2	2	1
132	140	6	6	5	5	4	4	3	3	3	2	2
140	148	6	6	6	5	5	4	4	3	3	3	2
148	156	7	6	6	6	5	5	4	4	3	3	2
156	164	7	7	6	6	5	5	5	4	4	3	3
164	172	8	7	7	6	6	5	5	5	4	4	3
172	180	8	7	7	7	6	6	5	5	4	4	4
180	188	8	8	7	7	7	6	6	5	5	4	4
188	196	9	8	8	7	7	6	6	6	5	5	4
196	204	9	9	8	8	7	7	6	6	6	5	5
204	212	9	9	9	8	8	7	7	6	6	6	5
212	220	10	9	9	8	8	8	7	7	6	6	5
220	228	10	10	9	9	8	8	8	7	7	6	6
228	236	11	10	10	9	9	8	8	7	7	7	6
236	244	11	10	10	10	9	9	8	8	7	7	7
244	252	11	11	10	10	10	9	9	8	8	7	7
252	260	12	11	11	10	10	9	9	9	8	8	7
260	268	12	12	11	11	10	10	9	9	9	8	8
268	276	12	12	11	11	11	10	10	9	9	8	8
276	284	13	12	12	11	11	11	10	10	9	9	8
284	292	13	13	12	12	11	11	11	10	10	9	9
292	300	13	13	13	12	12	11	11	10	10	10	9
300	308	14	13	13	13	12	12	11	11	10	10	10
308	316	14	14	13	13	12	12	12	11	11	10	10
316	324	15	14	14	13	13	12	12	12	11	11	10
324	332	15	15	14	14	13	13	12	12	11	11	11
332	340	15	15	14	14	14	13	13	12	12	11	11
340	348	16	15	15	14	14	14	13	13	12	12	11
348	356	16	16	15	15	14	14	13	13	13	12	12
356	364	16	16	16	15	15	14	14	13	13	13	12
364	372	17	16	16	16	15	15	14	14	13	13	12
372	380	17	17	16	16	15	15	15	14	14	13	13
380	388	18	17	17	16	16	15	15	15	14	14	13
		4.63 percent of the excess over \$388 plus										
388 and over		18	17	17	16	16	16	15	15	14	14	13

Daily Payroll Period—Married Persons (for wages paid on or after January 1, 2007)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	34	1	0	0	0	0	0	0	0	0	0	0
34	38	1	0	0	0	0	0	0	0	0	0	0
38	42	1	1	0	0	0	0	0	0	0	0	0
42	46	1	1	0	0	0	0	0	0	0	0	0
46	50	1	1	0	0	0	0	0	0	0	0	0
50	54	1	1	1	0	0	0	0	0	0	0	0
54	58	2	1	1	0	0	0	0	0	0	0	0
58	62	2	1	1	1	0	0	0	0	0	0	0
62	66	2	2	1	1	0	0	0	0	0	0	0
66	70	2	2	1	1	1	0	0	0	0	0	0
70	74	2	2	2	1	1	0	0	0	0	0	0
74	78	3	2	2	1	1	0	0	0	0	0	0
78	82	3	2	2	1	1	1	0	0	0	0	0
82	86	3	3	2	2	1	1	0	0	0	0	0
86	90	3	3	2	2	1	1	1	0	0	0	0
90	94	3	3	2	2	2	1	1	0	0	0	0
94	98	4	3	3	2	2	1	1	1	0	0	0
98	102	4	3	3	2	2	2	1	1	0	0	0
102	106	4	3	3	3	2	2	1	1	0	0	0
106	110	4	4	3	3	2	2	1	1	1	0	0
110	114	4	4	3	3	3	2	2	1	1	0	0
114	118	4	4	4	3	3	2	2	1	1	1	0
118	122	5	4	4	4	3	3	2	2	1	1	0
122	126	5	4	4	4	3	3	2	2	1	1	1
126	134	5	5	4	4	3	3	3	2	2	1	1
134	142	5	5	5	4	4	3	3	2	2	2	1
142	150	6	5	5	5	4	4	3	3	2	2	2
150	158	6	6	5	5	4	4	4	3	3	2	2
158	166	7	6	6	5	5	4	4	4	3	3	2
166	174	7	7	6	6	5	5	4	4	4	3	3
174	182	7	7	6	6	6	5	5	4	4	3	3
182	190	8	7	7	6	6	6	5	5	4	4	3
190	198	8	8	7	7	6	6	5	5	5	4	4
198	206	8	8	8	7	7	6	6	5	5	5	4
206	214	9	8	8	8	7	7	6	6	5	5	4
214	222	9	9	8	8	7	7	7	6	6	5	5
222	230	10	9	9	8	8	7	7	7	6	6	5
230	238	10	9	9	9	8	8	7	7	6	6	6
238	246	10	10	9	9	9	8	8	7	7	6	6
246	254	11	10	10	9	9	9	8	8	7	7	6
254	262	11	11	10	10	9	9	8	8	8	7	7
262	270	11	11	11	10	10	9	9	8	8	8	7
270	278	12	11	11	10	10	10	9	9	8	8	7
278	286	12	12	11	11	10	10	10	9	9	8	8
286	294	13	12	12	11	11	10	10	9	9	9	8
294	302	13	12	12	12	11	11	10	10	9	9	9
302	310	13	13	12	12	12	11	11	10	10	9	9
310	318	14	13	13	12	12	11	11	11	10	10	9
318	326	14	14	13	13	12	12	11	11	11	10	10
326	334	14	14	14	13	13	12	12	11	11	10	10
334	342	15	14	14	13	13	13	12	12	11	11	10
342	350	15	15	14	14	13	13	13	12	12	11	11
350	358	15	15	15	14	14	13	13	12	12	12	11
358	366	16	15	15	15	14	14	13	13	12	12	12
366	374	16	16	15	15	14	14	14	13	13	12	12
374	382	17	16	16	15	15	14	14	14	13	13	12
382	390	17	17	16	16	15	15	14	14	14	13	13
390	398	17	17	16	16	16	15	15	14	14	13	13
		4.63 percent of the excess over \$398 plus										
398 and over		18	17	17	16	16	15	15	14	14	14	13

Percentage Method of Withholding

The following tables are provided for employers who choose to use the percentage method of determining the amount of Colorado income tax to be withheld:

To find the tax:

1. Use the employee's gross pay for the payroll period.
2. Using the **Allowance Table on page 23**, subtract the withholding allowance shown for the number of allowances claimed from the employee's gross pay to derive **adjusted wages**.

3. Determine the withholding tax on the **adjusted wages** by referring to the appropriate **Percentage Withholding Table on page 23**.

You may determine the tax to be withheld on the basis of annualized wages (using the Percentage-Method formulas for annual payroll periods) and then prorate the tax on the basis of the payroll period actually used.

Example

The withholding for a married employee who claims three allowances and is paid \$4,255 monthly would be calculated as follows using the Percentage Method:

Gross pay	\$4,255
Subtract value of 3 allowances	– 849
Adjusted wage	3,406
From Percentage Withholding Table	– 600
.....	2,806
Multiply by 4.63%	x .0463
Proper Amount of Withholding	\$ 130

Allowance Table

If the number of withholding allowances is:	And Wages are Paid					
	Weekly	Biweekly	Semimonthly	Monthly	Annual	Daily
	The total amount of withholding allowances for that payroll period is:					
0	\$0	\$0	\$0	\$0	\$0	\$0
1	65	131	142	283	3,400	9
2	130	262	284	566	6,800	18
3	195	393	426	849	10,200	27
4	260	524	568	1,132	13,600	36
5	325	655	710	1,415	17,000	45
6	390	786	852	1,698	20,400	54
7	455	917	994	1,981	23,800	63
8	520	1,048	1,136	2,264	27,200	72
9	585	1,179	1,278	2,547	30,600	81
10	650	1,310	1,420	2,830	34,000	90
Over 10	Multiply the number of allowances claimed by the amount for one withholding allowance in the appropriate payroll period.					

Percentage Withholding Tables

Single Person		Married Person	
If the amount of adjusted wages is:	The amount of income tax to be withheld is:	If the amount of adjusted wages is:	The amount of income tax to be withheld is:
Weekly Payroll Period:		Weekly Payroll Period:	
\$37 or less	\$0	\$138 or less	\$0
More than \$37	4.63% of the excess over \$37	More than \$138	4.63% of the excess over \$138
Biweekly Payroll Period:		Biweekly Payroll Period:	
\$73 or less	\$0	\$277 or less	\$0
More than \$73	4.63% of the excess over \$73	More than \$277	4.63% of the excess over \$277
Semimonthly Payroll Period:		Semimonthly Payroll Period:	
\$79 or less	\$0	\$300 or less	\$0
More than \$79	4.63% of the excess over \$79	More than \$300	4.63% of the excess over \$300
Monthly Payroll Period:		Monthly Payroll Period:	
\$158 or less	\$0	\$600 or less	\$0
More than \$158	4.63% of the excess over \$158	More than \$600	4.63% of the excess over \$600
Annual Payroll Period:		Annual Payroll Period:	
\$1,900 or less	\$0	\$7,200 or less	\$0
More than \$1,900	4.63% of the excess over \$1,900	More than \$7,200	4.63% of the excess over \$7,200
Daily Payroll Period:		Daily Payroll Period:	
\$5 or less	\$0	\$20 or less	\$0
More than \$5	4.63% of the excess over \$5	More than \$20	4.63% of the excess over \$20

Colorado Department of Revenue Taxpayer Service Centers

Colorado Springs Regional Service Center
Market Center Shopping Center
4420 Austin Bluffs Pkwy

Grand Junction Service Center
222 S. 6th Street, Room 208

Denver Service Center
1375 Sherman Street, Room 112

Pueblo Service Center
310 E. Abriendo Ave., Suite A4

Fort Collins Regional Service Center
1121 W. Prospect Rd., Building D

MAIL TO: Department of Revenue
1375 Sherman Street
Denver, CO 80261-0009

These centers are open for walk-in assistance 8 a.m. to 4:30 p.m., Monday through Friday.



Colorado Department of Revenue
Tax Forms, Information and E-Services
