

Wisconsin Employer's Withholding Tax Guide

Effective for Payroll Periods
Beginning On or After October 1, 2009

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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-4B	Working Families Tax Credit - Exemption From Withholding	None
WT-5	Wisconsin Earned Income Credit Advance Payment Certificate	W-5
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 & 1099-R
Form 9b	Wisconsin Information Return	1099, W2-G
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
W-222	Statement of Minnesota Residency	None

* Wisconsin uses federal Form W-2

IMPORTANT CHANGES

Tax Rate Change. The top individual income tax rate is increased from 6.75 percent to 7.75 percent (effective for taxable years beginning on or after January 1, 2009).

Withholding Tables and Alternate Methods of Withholding (A and B) Adjusted. The withholding tables and alternate methods of withholding have been revised due to the new tax rate and bracket adjustment resulting from inflation.

Form WT-6 Extension. Upon written request, the department for good cause may extend for a period not to exceed one month, the time for filing withholding returns, see page 9.

New Penalty. A "willful misclassification" penalty for construction contractors may apply, see page 7.

My Tax Account. *My Tax Account* is the Department of Revenue's free online business tax service. It allows you to file withholding tax reports and reconciliations, initiate payments via electronic funds transfer or credit card, notify us of changes to your address or account inactivation, and request extensions to file. It also allows you to review the filing and payment history of your account and identify any tax periods that need attention. To reg-

ister for *My Tax Account*, go to the Registration Quick Start link at www.revenue.wi.gov.

CAUTION

The information in this publication reflects the position of the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of July 1, 2009. Laws enacted after that date, administrative rules, and court decisions may change the interpretations in this publication.

I. FEDERAL EMPLOYER'S TAX GUIDE

The Wisconsin income tax law for individuals generally conforms with the federal Internal Revenue Code. Most definitions and instructions for Wisconsin purposes are identical with those used by the Internal Revenue Service and published in the Federal Employer's Tax Guide Circular E (Publication 15) and Employer's Supplemental Tax Guide (Publication 15-A). The federal Circular E and Supplement to Circular E may be obtained at your local Internal Revenue Service office, or call their toll-free telephone number at 1-800-829-3676. You may also download these publications at the IRS web site at www.irs.gov.

II. REGISTRATION AND GENERAL WITHHOLDING TAX PROVISIONS

A. Application Process

The Wisconsin income tax withholding system requires that every employer register with the Wisconsin Department of Revenue, and obtain a Wisconsin withholding tax account number when the employer has a requirement to begin withholding on employees. You can register online or download the Application for Business Tax Registration (Form BTR-101) at www.revenue.wi.gov (click *Forms*, then *Withholding Tax*). An application for registration may also be obtained by calling or visiting any local office of the department, or call our Madison office at (608) 266-2776.

A completed application must be submitted to the department. Entries to all questions on the application are vital, but it is *mandatory* to complete the estimated amount of income tax to be withheld from wages each month and the date of the first taxable wages to be withheld. It is recommended that the employer retain a copy of this application for their records.

Except as explained in the instructions for Form BTR-101, persons applying for a Wisconsin tax account number are required to pay a \$20 Business Tax Registration Fee.

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

Expedited Fee: Persons may receive immediate service on their application for a Wisconsin tax account number or other permit or certificate. This service is available when you visit the department's office located at 2135 Rimrock Road, Madison, complete the online Business Tax Registration Application, or fax your Application for Business Tax Registration as explained below. A \$10 expedite fee is charged for this service.

Faxing The Application: The Application for Business Tax Registration (Form BTR-101) may be faxed to the department at (608) 264-6884. When faxing the application you should:

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

- Use black ink.
- If you want the processing of your application expedited as described above, write "Expedite" across top of application (there is an additional \$10 fee for this service).

B. Wisconsin Withholding Tax Account Number

Employers should use the 15-digit Wisconsin withholding tax account number that is assigned to your business for all state withholding tax reporting. This number replaced the 6-digit Wisconsin Employer Identification Number (WEIN).

The Wisconsin withholding tax account number has 15 digits and appears as follows: 036-0000000000-00. The 036 indicates the type of tax (withholding). The next 10 digits represent the separate and distinct account number assigned to each employer upon registration. The last two digits vary depending upon the number of permits a particular taxpayer holds.

The employer retains the number permanently or until the employer ceases to have a withholding requirement. If an employer has been issued more than one withholding tax account number, the department should be notified. The department will then inform the employer which identification number should be used.

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 tax account number. Each corporation is considered a separate employer. Unlike the Internal Revenue Service, **Wisconsin does not permit the use of a Common Paymaster.** However, each division of a corporation, with the same federal employer identification number, should file a consolidated return using the parent corporation's Wisconsin tax account number.

The Wisconsin withholding tax account number is different from the federal employer identification number. An employer should always use the Wisconsin withholding tax account number when corresponding with the Wisconsin Department of Revenue. Please contact the Department of Revenue Technical Assistance Staff at (608) 261-6261 or e-mail sales10@revenue.wi.gov if you have any questions.

C. Reactivate Withholding Account

An employer who resumes business or rehires employees, and who previously had been issued a Wisconsin withholding tax account number, should request reinstatement of that prior identification number. However,

the ownership must be the same as previously registered. To reactivate a withholding tax account number call (608) 266-2776 or e-mail your request to dorregistration@revenue.wi.gov.

D. Change In Business Entity

An employer who changes the type of business entity (e.g., sole proprietorship to partnership or corporation, or partnership to corporation) must obtain a new Wisconsin withholding tax account number. An employer who acquires the business of another employer must NOT use the tax account number issued to the former employer. The new employer must apply for his or her own identification number, see page 2, Section II.A.

Note: The department has adopted a policy similar to the federal Internal Revenue Service 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 account number.

A continuing partnership that has had an ownership change of less than 50% in the previous 12 months may continue using the same Wisconsin withholding tax account number. Send the names, addresses, and social security numbers of the added or dropped partners to the department within 10 days after a change takes place.

If you do not receive your Wisconsin withholding tax account number by the time a withholding deposit is due, write “**Wisconsin withholding tax account number Applied For,**” the period for which tax is being deposited and the real name of the business in letter form and send the letter and your remittance to Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8902, Madison, WI 53708-8902.

A separate annual reconciliation (Form WT-7) and wage and tax statements must be filed for each legal entity. See item B on page 10 for further information concerning items which must be filed under the discontinued Wisconsin withholding tax account number.

Single Member LLC:

Previously if an LLC was disregarded as a separate entity under IRC section 7701, its owner, not the LLC, was considered to be the employer. A single member LLC disregarded was not required to obtain a separate Wisconsin withholding tax account number.

Effective January 1, 2009, a disregarded entity is automatically considered to be an “employer” for purposes of federal withholding taxes. Wisconsin will follow this

treatment. Thus, for wages paid on or after January 1, 2009, a single-owner entity that is disregarded as a separate entity under IRS Sec. 7701, is an “employer” for Wisconsin withholding tax purposes.

As an “employer”, a disregarded entity must obtain a Wisconsin withholding tax account number. To obtain a Wisconsin withholding tax account number, the entity must file an Application for Business Tax Registration, Form BTR-101.

E. Employee’s Withholding Exemption Certificate

Every newly hired employee is required to file a completed Wisconsin Withholding Exemption Certificate (Form WT-4) with each of his or her employers. Form WT-4 is used to determine the amount of Wisconsin income tax to be withheld from employee paychecks. A copy of Form WT-4 should be forwarded to the Department of Workforce Development to comply with new hire reporting laws, see page 4, item H.

F. 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 underwithholding 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.

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

The employee must provide one copy of the agreement to the employer. The employer must send one copy to the Department of Revenue. 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 incurred no income tax liability for the preceding taxable year and

anticipates that no liability will be incurred for the current year. Federal Form W-4 cannot be used by an employee to claim complete exemption from Wisconsin withholding. See item G, 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 of Revenue 100 percent of his or her estimated tax for the next year before the last day of the current year.

When this is done, the department will, upon request by the employee, 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.

G. Copies Of Certain Employee Exemption Certificates Required

Wisconsin law provides that when an employer is required to furnish a copy of an employee's exemption certificate (federal Form W-4) to the Internal Revenue Service, a copy must also be furnished to the Wisconsin Department of Revenue.

Federal law requires all employers to send the Internal Revenue Service a copy of the federal Form W-4 filed by each employee who:

1. claims more than ten withholding exemptions; or
2. claims complete exemption from withholding and earns more than \$200 a week at the time of filing the certificate.

The Department of Revenue requires employers to submit a copy of the Wisconsin WT-4 for employees (earning more than \$200 per week) who claim complete exemption from Wisconsin withholding. A federal

Form W-4 cannot be used to exempt an employee from Wisconsin withholding.

Copies of employee exemption certificates are to be sent to the Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708-8906. Include with the copies a brief letter giving your name, address, Wisconsin tax account number and the number of copies you are sending.

Copies of employee exemption certificates filed during a quarter must be submitted at the end of the quarter, but may be submitted more frequently if the employer desires. Copies of exemption certificates filed by employees that no longer work for the employer at the end of the quarter are not required to be submitted.

Upon receipt of the exemption certificates from an employer, Department of Revenue personnel will review such certificates. Unless employers receive written instructions from the Department of Revenue to withhold on some other basis, employers are to withhold taxes as requested by their employees.

H. 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. A newly hired employee is someone who has not worked for you before or is rehired, recalled, or returning after an unpaid interval of more than 90 days. Employers must report all their newly hired employees within **20 days** after the employee starts working for them (or returns to work when rehired or recalled).

The easiest and most cost effective way to report new hires is via the Internet. To begin reporting, visit the New Hire web site www.wi-newhire.com.

Both state and federal law require the New Hire program.

If you would like more information, call the New Hire Processing Center toll free at 1-888-300-4473.

I. Wages Paid To Residents Who Work Outside Wisconsin

All wages paid to Wisconsin residents are subject to 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.

J. 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 subject to the jurisdiction of the federal Interstate Commerce Commission 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 is required to 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 subjected 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 responsible to withhold income tax for the employee's state of residence. Contact the Department of Revenue in that state for more information.

Reciprocity: Wisconsin has reciprocity agreements with Illinois, Indiana, Kentucky, Michigan, and Minnesota. 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.

If the employee is claiming Minnesota residency, a Statement of Minnesota Residency (Form W-222) must be completed by the employee. The form must be renewed annually. Form W-222 is available from our web site at www.revenue.wi.gov.

If the employee is claiming residency in Illinois, Indiana, Kentucky, or Michigan, a written statement by the employee to the employer, stating the employee is domiciled in one of these states, is sufficient to relieve the employer from withholding Wisconsin income taxes from such employee's wages. A Nonresident Employee's Withholding Reciprocity Declaration (Form W-220) may be used for this purpose. This form is available from our web site www.revenue.wi.gov.

K. Income Tax Credit Available

Wisconsin law provides an income tax credit called the Working Families Tax Credit for certain lower income individuals. As a result of the Working Families Tax Credit, some employees are permitted to claim exemption from Wisconsin income tax withholding on their wages. To claim exemption from withholding because of the Working Families Tax Credit, employees must provide their employer with a completed Form WT-4B.

If employees claim exemption from withholding because of the Working Families Tax Credit, and subsequent changes in their income or marital status will result in their being ineligible for the Working Families Tax Credit, the employee must revoke the exemption by notifying their employer to resume withholding Wisconsin income tax from their wages.

The exemption provided by the Working Families Tax Credit expires each year on December 31. A new Form WT-4B must be filed by the employee each year to continue claiming exemption. It is not necessary to provide a copy of the WT-4B to the Department of Revenue.

If you have questions about the Working Families Tax Credit (Form WT-4B), contact the Department of Revenue office in Madison at (608) 266-2776 or e-mail: sales10@revenue.wi.gov.

L. Withholding On Nonresident Entertainers

Wisconsin Statutes require Wisconsin employers to withhold a flat 6% tax from the gross contract fee of any nonresident entertainer who will be paid in excess of \$3,200 for a performance(s) in Wisconsin. This with-

holding is separate from any other withholding from regular employees and applies only to nonresident entertainers. Any tax withheld under this nonresident entertainer law *must be submitted separately* from regular withholding taxes. Send the properly completed Nonresident Entertainer's Receipt for Withholding by Employer (Form WT-11) to the address shown on the form.

A surety bond or cash deposit must be made in the amount of 6% of the total contract price at least seven days prior to the Wisconsin performance. A Nonresident Entertainer's Application and Receipt for Surety Bond or Cash Deposit must be mailed or delivered to the address shown on the form. If you need more information on Form WT-11, call (608) 266-3645.

Refer to Publication 508, *Wisconsin Tax Requirements Relating to Nonresident Entertainers*, for additional information. For a copy of this publication visit our web site at www.revenue.wi.gov.

M. Withholding For Noncash Fringe Benefits

Taxable noncash fringe benefits provided to employees must be treated as additional wages that are subject to withholding. 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 15 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.

Exception: Health Savings Accounts

For tax years beginning in 2004 and thereafter, Wisconsin does not follow the provisions of Public Law 108-173 relating to health savings accounts.

All federal provisions relating to health savings accounts do not apply for Wisconsin.

Contributions to a health savings account that represent additional wages to an employee for Wisconsin purposes can be reported to employees by either:

- including the amount that is taxable for Wisconsin purposes (but not taxable for federal purposes) in Box 16 of the Form W-2, or
- providing employees with a supplemental "Wisconsin only" Form W-2 with the taxable health savings account benefits included in Box 16.

For more information regarding the tax treatment of health savings accounts visit www.revenue.wi.gov/taxpro/news/080212.html, or call (608) 261-6261.

N. Nonresident Employers

Employers primarily engaged in business outside of Wisconsin who are licensed to do business in Wisconsin or transact business in Wisconsin have the same requirements to withhold as Wisconsin employers.

Employers who are not organized under Wisconsin law, not licensed to do business in Wisconsin, and not transacting business in Wisconsin, but who employ Wisconsin residents outside Wisconsin, may voluntarily register to withhold Wisconsin tax. If the employer chooses not to withhold Wisconsin tax, the employee may be required to make estimated payments of Wisconsin income tax using Form 1-ES, Estimated Tax for Individuals, Estates, and Trusts.

O. 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 payor of sick pay makes payments directly to the employee and withholds Wisconsin income tax from those payments, the payor must report

and remit the tax withheld from sick pay, not the employer.

Therefore, for Wisconsin purposes, the payor of third-party sick pay plans must issue a Wage and Tax Statement (federal Form W-2) directly to the individual who received the sick pay. This Wage and Tax Statement must report the amount of taxable sick pay, and the total amount of Wisconsin income tax withheld.

P. Pensions

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

Q. Reporting Of Wages For Agricultural, Domestic, Or Other Employees Exempt From Withholding Tax

All entities with activities in Wisconsin, whether paying taxable wages or not, are required to provide their payees and furnish the department with federal Form W-2, 1099R (or Wisconsin Form 9b, in lieu of the 1099R) or other approved forms. Wages, regardless of the amount, are to be reported on federal Form W-2.

All payments which are not wages but from which Wisconsin tax has been withheld are to be reported on federal Form W-2 or 1099R as appropriate. Payments of \$600.00 or more that are not wages and from which no tax has been withheld are to be reported on federal Form 1099 (or Wisconsin Form 9b, in lieu of the 1099).

The term “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 and domestic or other exempt employees as defined by Wisconsin Statute 71.63.

Send a copy of 1099R forms with Wisconsin tax withheld and all W-2 forms with the annual reconciliation (Form WT-7), see page 10, item B. These forms may also be filed electronically. Visit our web site at www.revenue.wi.gov/html/with.html.

If you are not registered and are not required to withhold on any of your employees, indicate the type of employment (agriculture, domestic, etc.) on the state copy of the W-2 in the space noted “Employer’s State I.D. Number” and send to Wisconsin Department of Revenue, Mail Stop 3-56, P.O. Box 8920, Madison, WI 53708-8920.

For more information about the application process, visit our web site at www.revenue.wi.gov; or write to Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949; or call our Madison office at (608) 266-2776.

R. Advance Earned Income Credit (EIC) Payment

An employee who expects to be eligible for the earned income credit (EIC) and expects to have a qualifying child is entitled to receive EIC payments with his or her pay during the year. The employer is required to make advance earned income payments to employees who give them a completed and signed Form WT-5 *Wisconsin Earned Income Credit Advance Payment Certificate*. This form, as well as additional information concerning Wisconsin’s advance EIC payment program, is available from our web site at www.revenue.wi.gov.

Note: Wisconsin’s advanced EIC program is dependent upon the corresponding federal program. If the federal advance EIC payment program is discontinued, the state’s advance EIC payment program will also be discontinued.

S. 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.

III. DEPOSITING WITHHELD TAXES

A. Proper Transmitting Of Taxes

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 (WT-6), the annual withholding reconciliation return (WT-7) and withholding deposits must be submitted electronically unless you’ve been granted a department waiver for electronic filing.

The WT-6, WT-7 and withholding deposits may be filed and paid by direct debit through the department's online business service called *My Tax Account*. You may register for *My Tax Account* at www.revenue.wi.gov. Look for Registration Quick Start in the *My Tax Account* box.

Additional electronic filing options include e-File Transfer, ACH Credit through your financial institution, and payment by credit card. Visit www.revenue.wi.gov for more information.

A zero WT-6 must be filed if there is no tax due for a filing period.

Note: Amounts collected from certification (garnishment) of employee wages should NOT be remitted with the Wisconsin income taxes withheld from employees. The Wisconsin Department of Revenue requires all employee wage attachment payments being withheld for a delinquent tax debt to be submitted through Electronic Funds Transfer (EFT). If this creates an undue hardship, the employer may request a waiver of this requirement by completing Form W-700.

Online employee wage attachment payments must be made on the Employee Wage Attachment Web Site <https://ww2.revenue.wi.gov/EFTCert/application>. **Do not attempt to make an online employee wage attachment payment at the EFT Registration and Payment System web site.**

B. Issuance Of Reporting Forms

The department is no longer issuing pre-printed coupon booklets for WT-6 deposits. Deposits must now be made electronically via Electronic Funds Transfer (EFT) through the department's online business tax service called *My Tax Account* (see page 1). If you've been granted an electronic filing waiver from the department or have not yet been issued a Wisconsin withholding tax number, you may use the fill-in Form WT-6 available at www.revenue.wi.gov (click Forms, then Withholding Tax) to create a custom voucher for your periodic withholding deposit.

Failure to receive the Wisconsin withholding tax account number does not relieve the employer from timely reporting and depositing the taxes withheld. If you have not yet received your Wisconsin tax account number, send the withheld taxes, along with a letter of explanation (which includes your real name, business name and address, the period being reported and your federal employer identification number), to Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902.

Reporting periods for depositing taxes withheld are quarterly, unless notified otherwise by the department to file semi-monthly, monthly, or annually. The initial filing status is based on the estimated amount of tax to be withheld from employees. If your withholding liability changes, the department may change your filing status effective January 1 of the next calendar year. Employers are notified in writing of the new deposit frequency.

Requests for a change in filing frequency should be submitted in writing. State the reason(s) you are requesting a change in filing status and your Wisconsin tax account number. Write to Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8902, Madison, WI 53708-8902 or e-mail your request to sales10@revenue.wi.gov. Continue to file according to the current filing frequency assigned until an approval to change is obtained from the department. If approved, a letter with the new filing frequency and effective date will be sent.

C. Completion Of Reporting Forms

The filing frequency assigned to you by the department has a set number of reporting periods per calendar year.

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

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.

Example: Each month a semi-monthly filer must file a report for the 1st through the 15th of the month and a report for the 16th through end of month. An employer that files 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 that files on a monthly basis pays employees on December 26. As a result, the income tax withheld is reported in the 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 whether or not any 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.

To register for electronic filing see *My Tax Account*, page 1.

All withholding filers are required to file an annual reconciliation (WT-7). See section IV. Annual withholding filers will file a WT-7 only - no WT-6 deposit report required.

D. Reporting Of 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@revenue.wi.gov
- Write: Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902
- Fax to: (608) 264-6884, ATTN: Registration Unit

E. Filing Of Reporting Form

The due date of the Form WT-6 is the last day of the month following the close of the reporting period, except in the case of semi-monthly filers. If your filing frequency is monthly or quarterly, you **must** file a report and remit the amount withheld on or before the last day of the month following the withholding period. If your filing frequency is semimonthly, you **must** file a report and remit the amount withheld from the 1st to the 15th day of the month on or before the last day of the same month, and you must file a report and remit the amount withheld from the 16th day through the last day of the month on or before the 15th day of the following month. **A withholding report must be filed even if no tax is withheld during the period covered.**

F. Extensions

Upon written request by an employer, the department for good cause may extend for a period, not to exceed one month, the time for making any withholding return or paying any withholding amount. This extension may be obtained by writing to the Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8902, Madison, WI

53708-8902 within or before the period for which the extension is requested.

G. Failure To File Or Pay By The Due Date

LATE FILING FEE: A late return is subject to a \$30 late filing fee. The late filing fee may be waived on appeal if a return is filed late due to reasonable cause.

Note: Effective for taxable years beginning on or after January 1, 2010, any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely, 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 may be subject to penalties.

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.

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 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: A credit may be taken for an overpayment in a prior period on a later period within the same calendar year, provided the annual reconciliation for that year has not been filed. Report only the net amount due.

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 of Revenue, may be held personally liable for such taxes, including interest and penalties.

IV. RECONCILIATION PROCESS

A. Furnishing Employees With Wage And Tax Statements

Generally, 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*; refer to item Q on page 7 regarding the reporting requirements for certain *exempt* wages. Give the proper copies of this statement to the employee by the following January 31, or at the time employment is terminated. See Section F regarding “Discontinuing Withholding” on page 11 for more information. The copy designated for the department must be mailed with the Employer’s Annual Reconciliation of Wisconsin Income Tax Withheld From Wages (Form WT-7) or filed electronically with the department.

If it is necessary to correct a wage and tax statement after it has been given to an employee, a corrected statement clearly marked “Corrected by Employer” must be issued to the employee. The corrected statement should be reflected in the employer’s annual reconciliation (Form WT-7). Corrected wage statements, which are prepared after Form WT-7 is filed, must be sent to Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8920, Madison, WI 53708-8920, along with a letter explaining the changes made on each statement, the number of W-2’s involving changes, and your assigned Wisconsin tax account number. If a wage statement is lost or destroyed, a substitute copy clearly marked “Reissued by Employer” should be furnished 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 penalty under Wisconsin law.

B. Completing The Annual Reconciliation Of Withheld Taxes

On or before January 31 of each year, each employer must file a Form WT-7. You can file your WT-7 electronically through *My Tax Account*, on our web site at www.revenue.wi.gov. Click on E-Services, WT-7 Online Filing.

For bulk WT-7 file transfer options go to the following web page for instructions.

www.revenue.wi.gov/taxpro/05wt-7.html.

If you do not electronically file or have a tax professional prepare your Form WT-7 return and do not receive your pre-printed Employers Annual Reconciliation of Wisconsin Income Tax Withheld from Wages, Form WT-7, you may use the electronic fill-in form at: www.revenue.wi.gov/forms/with/w-107f.pdf. It is important to use either the pre-printed Form WT-7 or the electronic fill-in form since the Department of Revenue is now using electronic processing for Form WT-7. Handwritten forms can significantly delay processing. A completed Form WT-7 needs to include all W-2’s (see items C and D) and 1099s which show Wisconsin tax has been withheld. Also an adding machine tape or other listing of the amounts of Wisconsin income tax withheld as shown on the wage statements and 1099 forms reporting tax withheld must be enclosed. Visit www.revenue.wi.gov/eserv/w-2.html for information on electronically filing wage statements.

The Form WT-7 must include the amount withheld from the wages paid each employee, the amount *deposited*, and a reconciliation of the aggregate of the amounts withheld and paid on the deposit reports. Send a copy of 1099 forms with Wisconsin tax withheld and all W-2 forms with the annual reconciliation (Form WT-7).

Note: Amounts collected from the certification (garnishment) of wages should NOT be included as Wisconsin tax withheld on the W-2 form or Form WT-7.

Failure to file a completed Form WT-7 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.

LATE FILING FEES: A late filing fee of \$30 is imposed on late filed annual reconciliations. The late filing fee may be waived on appeal if an annual reconciliation is filed late due to reasonable cause.

Note: Effective for taxable years beginning on or after January 1, 2010, any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely, shall be subject to a \$50 late fee.

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

C. Wage Statements

You can file your Form W-2s electronically through our web site at www.revenue.wi.gov/eserv/w-2.html.

Copies of all employee wage and tax statements (Form W-2, 1099-R, and W-2G) must accompany the Form WT-7 if the WT-7 is not electronically filed. Please include the following information:

- Employee name, address, and social security number
- Employer name and Wisconsin tax account number (15 digits)
- Total wages
- Total Wisconsin tax withheld
- Correct state for taxes withheld

Total the Wisconsin tax withheld on the Forms W-2, W-2G, and 1099. Send the adding machine tape or other listing of the amounts withheld and wage and tax statements with your Form WT-7. Visit www.revenue.wi.gov/eserv/w-2.html for more information on electronically filing these statements.

Penalties: Failure to file information returns may result in a penalty for each violation. If a person fails to file a return required by the prescribed due date, including any extension, or files an incorrect or incomplete return, that person may be subject to a penalty for each violation. A penalty shall be waived if the person shows that a violation is due to reasonable cause and not due to willful neglect.

D. Filing Electronically by File Transfer

When filing the annual reconciliation (Form WT-7), employers and payroll transmitters with 50 or more of any one type of wage statement (W-2) or information forms (1099's) are required to file using file transfer rather than

paper documents. Employers with less than 50 employees may file electronically also. View file specifications for the file transfer on our web site at www.revenue.wi.gov/pubs/co-001.pdf. Note that the due date for filing Form W-2s electronically is also on or before January 31.

E. Extensions

Upon written request by an employer, the department may grant an extension of one month in which to file the Form WT-7 and wage and tax statements. This extension may be obtained by writing to the Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8902, Madison, WI 53708-8902 prior to the original due date (January 31) of the annual reconciliation.

This one-month extension is for the *filing* of the annual reconciliation and wage and tax statements. If an underpayment occurred during the tax year, file a withholding tax deposit for the proper period and send a letter requesting an extension. **Note:** The date for furnishing wage statements to employees cannot be extended.

F. Discontinuing Withholding

A change in business entity requires a new Wisconsin tax account number. Also, when an employer goes out of business they must notify the Department of Revenue in writing of the last date of withholding. The former employer will be sent a Form WT-7 which should be completed and marked "Final Reconciliation-Withholding Discontinued" across the top. **The annual reconciliation must be filed with the department within 30 days after withholding is discontinued.**

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 can request to have their Wisconsin withholding account inactivated.

If taxes are again withheld, the employer can request that the account be reactivated by calling (608) 266-2776 or e-mailing dorregistration@revenue.wi.gov.

G. Wisconsin Information Return Form 9b

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 1099R and 1099 MISC.

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

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 March 15 for Corporations and February 28 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—Corporations—Send copy A of the Form 9b to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.

Persons Other Than Corporations—Send copy A of the Form 9b to the Wisconsin Department of Revenue, P.O. Box 8932, Madison, WI 53785-8932.

Note: If there is Wisconsin tax withheld reported on a 1099 form, submit the form along with the annual reconciliation. See item B, page 10.

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. The information reported to the IRS is forwarded by the IRS to the department.

Exception: Any Form 1099 with Wisconsin withholding must be filed with Form WT-7, *Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages*.

Authorization to participate in the Combined Federal/State Filing Program must be obtained from the IRS. A copy of the IRS letter granting authorization to participate should be mailed to the department at the following address: Wisconsin Department of Revenue, Attention: W-2 Coordinator, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906.

V. OTHER TAXES TO BE AWARE OF

If you have business activities or earn income in Wisconsin, you also may be subject to Wisconsin taxes other than withholding tax. Although the information below is

not intended to be all inclusive, it may help you in obtaining information about other Wisconsin taxes.

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, Brown County has a 0.5% football stadium tax and 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 on the department's web site at: www.revenue.wi.gov/faqs/pcs/taxrates.html#txrate4.

The sales tax is imposed on the gross receipts from the retail sale, lease, or rental of all tangible personal property, unless specifically exempt, and on selected services. If you make retail sales of items subject to the Wisconsin sales and use tax, you must register with the Wisconsin Department of Revenue and obtain 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 Out-of-State Purchases."

The form used to register for sales and use tax (BTR-101) may be obtained by visiting our web site at www.revenue.wi.gov. Or for faster service, complete the Business Tax Online Registration at www.revenue.wi.gov.

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 personal services performed in Wisconsin or income from a business or property in Wisconsin. For more information, visit our web site at www.revenue.wi.gov.

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. For more information, visit our web site at www.revenue.wi.gov.

ESTIMATED TAX FOR INDIVIDUALS: Estimated income tax payments are generally required if you expect to owe \$200 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. For more information, visit our web site at www.revenue.wi.gov.

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. For more information, visit our web site at www.revenue.wi.gov.

UNEMPLOYMENT INSURANCE: For more information write to Wisconsin Department of Workforce Development, P.O. Box 7945, Madison, Wisconsin 53707-7945 or call (608) 261-6700.

WORKERS COMPENSATION: For more information write to Wisconsin Department of Workforce Development, P.O. Box 7901, Madison, WI 53707-7901 or call (608) 266-1340. Remittances for unemployment tax should be made payable to "Unemployment Compensation" and mailed according to Wisconsin Department of Workforce Development instructions. Funds are separate from employee withholding and may not be mailed together.

VI. 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, new interpretations, and court cases which may affect how you file returns and compute tax. Information available from our web site 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 and is available from our web site at www.revenue.wi.gov.

SALES AND USE TAX REPORT

The Tax Report is usually published one or more times each year by the Department of Revenue, and is available through our web site at www.revenue.wi.gov (select Publications). It includes general information about sales and use tax, including descriptions of new tax laws enacted by the Legislature.

WISCONSIN TAX BULLETIN

The Wisconsin Tax Bulletin is a quarterly publication prepared by the Department of Revenue. The bulletin includes information on most taxes administered by the Department of Revenue, 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 and is available through our web site at www.revenue.wi.gov.

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 of Revenue has adopted a number of rules concerning interpretations of the various Wisconsin tax laws. A subscription to rules of the Department of Revenue may be obtained by writing to Wisconsin Department of Administration, Document Sales Section, P.O. Box 7840, Madison, WI 53707-7840. An update service is also available which provides all new Department of Revenue rules and changes to existing rules, phone numbers (608) 266-3358 for information and 1-800-362-7253 or (608) 264-9419 for credit card orders.

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. The Topical and Court Case Index is available through our web site at www.revenue.wi.gov (select Publications).

VII. NEED TO CONTACT THE DEPARTMENT OF REVENUE?

Department of Revenue Assistance

If you have any questions about Wisconsin taxes, call or visit any Department of Revenue office or:

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

Fax . . . (608) 267-1030

E-Mail . . . sales10@revenue.wi.gov

Visit our web site . . . www.revenue.wi.gov

VIII. ANY QUESTIONS REGARDING OTHER PERMITS?

If you have any questions about what permits are needed for your business or need assistance in obtaining a permit, call the PERMIT INFORMATION CENTER at 1-800-HELFBUS (1-800-435-7287) or write to: Department of Commerce, Permit Information Center, P.O. Box 7970, Madison, WI 53707-7970 or visit www.commerce.wi.gov.

Offices Providing Daily Assistance (Monday-Friday)

Location	Address	Telephone	Hours
Appleton	265 W. Northland	(920) 832-2727	7:45-4:30
Eau Claire	718 W. Clairemont	(715) 836-2811	7:45-4:30
Madison	2135 Rimrock Rd.	(608) 266-2776	7:45-4:30
Milwaukee	819 N. Sixth St. Rm. 408	(414) 227-4000	7:45-4:30

Offices Providing Assistance on Mondays Only (unless otherwise noted)

Location	Address	Telephone	Hours
Green Bay	200 N. Jefferson St., Rm. 526	(920) 448-5179	7:45-4:30*
Oshkosh	515 S. Washburn, Ste. 105	(920) 424-2100	7:45-4:30
Rhineland	203 Schiek Plaza	(715) 365-2666	7:45-1:00
Waukesha	141 NW Barstow St.	(262) 521-5310	7:45-1:00**
Wausau	710 Third St.	(715) 842-8665	7:45-1:00
Wisconsin Rapids	830 Airport Ave.	(715) 421-0500	7:45-1:00

* Open Monday, Tuesday, Wednesday, and Thursday

** Open Monday, Tuesday, and Wednesday

WISCONSIN INCOME TAX WITHHOLDING TABLES AND METHODS

INTRODUCTION

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

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

SUPPLEMENTAL WAGE PAYMENTS

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

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

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

Approved Flat Percentages

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

USE OF DAILY OR MISCELLANEOUS TABLES

If an employee has no payroll period, determine the tax to be withheld as if the wages were paid on a "daily or miscellaneous" payroll period. This method requires a determination of the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then the number of days must be counted from the date of payment back to the latest of these three events: (a) the last payment of wages made during the same calendar year, (b) the date employment commenced if during the same calendar year, or (c) January 1 of the same year.

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

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

SINGLE PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

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

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

MARRIED PERSONS – DAILY AND MISCELLANEOUS PAYROLL PERIOD

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

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

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	.10											
80	85	.30											
85	90	.50	.20										
90	95	.80	.40	.10									
95	100	1.00	.60	.30									
100	105	1.20	.90	.50	.20								
105	110	1.50	1.10	.70	.40								
110	115	1.70	1.30	1.00	.60	.30							
115	120	1.90	1.60	1.20	.90	.50	.10						
120	125	2.10	1.80	1.40	1.10	.70	.40						
125	130	2.40	2.00	1.70	1.30	1.00	.60	.30					
130	135	2.60	2.30	1.90	1.50	1.20	.80	.50	.10				
135	140	2.80	2.50	2.10	1.80	1.40	1.10	.70	.40				
140	145	3.10	2.70	2.40	2.00	1.70	1.30	.90	.60	.20			
145	150	3.30	2.90	2.60	2.20	1.90	1.50	1.20	.80	.50	.10		
150	155	3.50	3.20	2.80	2.50	2.10	1.80	1.40	1.00	.70	.30		
155	160	3.80	3.40	3.00	2.70	2.30	2.00	1.60	1.30	.90	.60	.20	
160	165	4.00	3.60	3.30	2.90	2.60	2.20	1.90	1.50	1.20	.80	.40	
165	170	4.20	3.90	3.50	3.20	2.80	2.40	2.10	1.70	1.40	1.00	.70	
170	175	4.40	4.10	3.70	3.40	3.00	2.70	2.30	2.00	1.60	1.30	.90	
175	180	4.70	4.30	4.00	3.60	3.30	2.90	2.60	2.20	1.80	1.50	1.10	
180	185	4.90	4.60	4.20	3.80	3.50	3.10	2.80	2.40	2.10	1.70	1.40	
185	190	5.10	4.80	4.40	4.10	3.70	3.40	3.00	2.70	2.30	2.00	1.60	
190	195	5.40	5.00	4.70	4.30	4.00	3.60	3.20	2.90	2.50	2.20	1.80	
195	200	5.60	5.20	4.90	4.50	4.20	3.80	3.50	3.10	2.80	2.40	2.10	
200	205	5.80	5.50	5.10	4.80	4.40	4.10	3.70	3.30	3.00	2.60	2.30	
205	210	6.10	5.70	5.40	5.00	4.70	4.30	4.00	3.60	3.20	2.90	2.50	
210	215	6.30	6.00	5.60	5.30	4.90	4.60	4.20	3.90	3.50	3.10	2.80	
215	220	6.60	6.20	5.90	5.50	5.20	4.80	4.50	4.10	3.80	3.40	3.10	
220	225	6.80	6.50	6.10	5.80	5.40	5.10	4.70	4.40	4.00	3.70	3.30	
225	230	7.10	6.80	6.40	6.00	5.70	5.30	5.00	4.60	4.30	3.90	3.60	
230	235	7.40	7.00	6.70	6.30	5.90	5.60	5.20	4.90	4.50	4.20	3.80	
235	240	7.60	7.30	6.90	6.60	6.20	5.90	5.50	5.10	4.80	4.40	4.10	
240	245	7.90	7.50	7.20	6.80	6.50	6.10	5.80	5.40	5.00	4.70	4.30	
245	250	8.10	7.80	7.40	7.10	6.70	6.40	6.00	5.70	5.30	5.00	4.60	
250	255	8.40	8.00	7.70	7.30	7.00	6.60	6.30	5.90	5.60	5.20	4.90	
255	260	8.70	8.30	7.90	7.60	7.20	6.90	6.50	6.20	5.80	5.50	5.10	
260	265	8.90	8.60	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70	5.40	
265	270	9.30	8.80	8.50	8.10	7.80	7.40	7.00	6.70	6.30	6.00	5.60	
270	275	9.60	9.10	8.70	8.40	8.00	7.70	7.30	6.90	6.60	6.20	5.90	
275	280	10.00	9.50	9.00	8.60	8.30	7.90	7.60	7.20	6.90	6.50	6.10	
280	285	10.30	9.80	9.40	8.90	8.50	8.20	7.80	7.50	7.10	6.80	6.40	
285	290	10.60	10.20	9.70	9.20	8.80	8.40	8.10	7.70	7.40	7.00	6.70	
290	295	11.00	10.50	10.00	9.60	9.10	8.70	8.30	8.00	7.60	7.30	6.90	
295	300	11.30	10.90	10.40	9.90	9.40	9.00	8.60	8.20	7.90	7.50	7.20	
300	305	11.70	11.20	10.70	10.30	9.80	9.30	8.80	8.50	8.10	7.80	7.40	
305	310	12.00	11.60	11.10	10.60	10.10	9.70	9.20	8.70	8.40	8.00	7.70	
310	315	12.40	11.90	11.40	10.90	10.50	10.00	9.50	9.10	8.70	8.30	7.90	
315	320	12.70	12.20	11.80	11.30	10.80	10.30	9.90	9.40	8.90	8.60	8.20	
320	325	13.10	12.60	12.10	11.60	11.20	10.70	10.20	9.70	9.30	8.80	8.50	
325	330	13.40	12.90	12.50	12.00	11.50	11.00	10.60	10.10	9.60	9.10	8.70	
330	335	13.70	13.30	12.80	12.30	11.90	11.40	10.90	10.40	10.00	9.50	9.00	
335	340	14.10	13.60	13.10	12.70	12.20	11.70	11.30	10.80	10.30	9.80	9.40	
340	345	14.40	14.00	13.50	13.00	12.50	12.10	11.60	11.10	10.60	10.20	9.70	
345	350	14.80	14.30	13.80	13.40	12.90	12.40	11.90	11.50	11.00	10.50	10.00	
350	355	15.10	14.70	14.20	13.70	13.20	12.80	12.30	11.80	11.30	10.90	10.40	
355	360	15.50	15.00	14.50	14.00	13.60	13.10	12.60	12.20	11.70	11.20	10.70	
360	365	15.80	15.30	14.90	14.40	13.90	13.40	13.00	12.50	12.00	11.60	11.10	
365	370	16.20	15.70	15.20	14.70	14.30	13.80	13.30	12.80	12.40	11.90	11.40	
370	375	16.50	16.00	15.60	15.10	14.60	14.10	13.70	13.20	12.70	12.20	11.80	
375	380	16.80	16.40	15.90	15.40	15.00	14.50	14.00	13.50	13.10	12.60	12.10	
380	385	17.20	16.70	16.20	15.80	15.30	14.80	14.40	13.90	13.40	12.90	12.50	
385	390	17.50	17.10	16.60	16.10	15.60	15.20	14.70	14.20	13.70	13.30	12.80	
390	395	17.90	17.40	16.90	16.50	16.00	15.50	15.00	14.60	14.10	13.60	13.10	

SINGLE PERSONS – WEEKLY 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:										
395	400	\$ 18.20	\$ 17.70	\$ 17.30	\$ 16.80	\$ 16.30	\$ 15.90	\$ 15.40	\$ 14.90	\$ 14.40	\$ 14.00	\$ 13.50
400	405	18.60	18.10	17.60	17.10	16.70	16.20	15.70	15.30	14.80	14.30	13.80
405	410	18.90	18.40	18.00	17.50	17.00	16.50	16.10	15.60	15.10	14.70	14.20
410	415	19.30	18.80	18.30	17.80	17.40	16.90	16.40	15.90	15.50	15.00	14.50
415	420	19.60	19.10	18.70	18.20	17.70	17.20	16.80	16.30	15.80	15.30	14.90
420	425	19.90	19.50	19.00	18.50	18.10	17.60	17.10	16.60	16.20	15.70	15.20
425	430	20.30	19.80	19.30	18.90	18.40	17.90	17.50	17.00	16.50	16.00	15.60
430	435	20.60	20.20	19.70	19.20	18.70	18.30	17.80	17.30	16.80	16.40	15.90
435	440	21.00	20.50	20.00	19.60	19.10	18.60	18.10	17.70	17.20	16.70	16.20
440	445	21.40	20.90	20.40	19.90	19.40	19.00	18.50	18.00	17.50	17.10	16.60
445	450	21.70	21.20	20.70	20.20	19.80	19.30	18.80	18.40	17.90	17.40	16.90
450	455	22.10	21.60	21.10	20.60	20.10	19.60	19.20	18.70	18.20	17.80	17.30
455	460	22.50	22.00	21.50	21.00	20.50	20.00	19.50	19.00	18.60	18.10	17.60
460	465	22.80	22.30	21.80	21.30	20.80	20.30	19.90	19.40	18.90	18.40	18.00
465	470	23.20	22.70	22.20	21.70	21.20	20.70	20.20	19.70	19.30	18.80	18.30
470	475	23.50	23.00	22.50	22.00	21.50	21.00	20.60	20.10	19.60	19.10	18.70
475	480	23.90	23.40	22.90	22.40	21.90	21.40	20.90	20.40	19.90	19.50	19.00
480	485	24.30	23.80	23.30	22.80	22.30	21.80	21.30	20.80	20.30	19.80	19.30
485	490	24.60	24.10	23.60	23.10	22.60	22.10	21.60	21.10	20.60	20.20	19.70
490	495	25.00	24.50	24.00	23.50	23.00	22.50	22.00	21.50	21.00	20.50	20.00
495	500	25.40	24.90	24.40	23.90	23.40	22.90	22.40	21.90	21.40	20.90	20.40
500	505	25.70	25.20	24.70	24.20	23.70	23.20	22.70	22.20	21.70	21.20	20.70
505	510	26.10	25.60	25.10	24.60	24.10	23.60	23.10	22.60	22.10	21.60	21.10
510	515	26.50	26.00	25.50	25.00	24.50	24.00	23.50	23.00	22.50	22.00	21.50
515	520	26.80	26.30	25.80	25.30	24.80	24.30	23.80	23.30	22.80	22.30	21.80
520	525	27.20	26.70	26.20	25.70	25.20	24.70	24.20	23.70	23.20	22.70	22.20
525	530	27.60	27.10	26.60	26.10	25.60	25.10	24.60	24.10	23.60	23.10	22.60
530	535	27.90	27.40	26.90	26.40	25.90	25.40	24.90	24.40	23.90	23.40	22.90
535	540	28.30	27.80	27.30	26.80	26.30	25.80	25.30	24.80	24.30	23.80	23.30
540	545	28.60	28.10	27.60	27.10	26.60	26.10	25.60	25.10	24.60	24.10	23.60
545	550	29.00	28.50	28.00	27.50	27.00	26.50	26.00	25.50	25.00	24.50	24.00
550	555	29.40	28.90	28.40	27.90	27.40	26.90	26.40	25.90	25.40	24.90	24.40
555	560	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20	25.70	25.20	24.70
560	565	30.10	29.60	29.10	28.60	28.10	27.60	27.10	26.60	26.10	25.60	25.10
565	570	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.50	26.00	25.50
570	575	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30	25.80
575	580	31.20	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20
580	585	31.60	31.10	30.60	30.10	29.60	29.10	28.60	28.10	27.60	27.10	26.60
585	590	31.90	31.40	30.90	30.40	29.90	29.40	28.90	28.40	27.90	27.40	26.90
590	595	32.30	31.80	31.30	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30
595	600	32.60	32.10	31.60	31.10	30.60	30.10	29.60	29.10	28.60	28.10	27.60
600	605	33.00	32.50	32.00	31.50	31.00	30.50	30.00	29.50	29.00	28.50	28.00
605	610	33.40	32.90	32.40	31.90	31.40	30.90	30.40	29.90	29.40	28.90	28.40
610	615	33.70	33.20	32.70	32.20	31.70	31.20	30.70	30.20	29.70	29.20	28.70
615	620	34.10	33.60	33.10	32.60	32.10	31.60	31.10	30.60	30.10	29.60	29.10
620	625	34.50	34.00	33.50	33.00	32.50	32.00	31.50	31.00	30.50	30.00	29.50
625	630	34.80	34.30	33.80	33.30	32.80	32.30	31.80	31.30	30.80	30.30	29.80
630	635	35.20	34.70	34.20	33.70	33.20	32.70	32.20	31.70	31.20	30.70	30.20
635	640	35.60	35.10	34.60	34.10	33.60	33.10	32.60	32.10	31.60	31.10	30.60
640	645	35.90	35.40	34.90	34.40	33.90	33.40	32.90	32.40	31.90	31.40	30.90
645	650	36.30	35.80	35.30	34.80	34.30	33.80	33.30	32.80	32.30	31.80	31.30
650	655	36.70	36.20	35.70	35.20	34.70	34.20	33.70	33.20	32.70	32.20	31.70
655	660	37.00	36.50	36.00	35.50	35.00	34.50	34.00	33.50	33.00	32.50	32.00
660	665	37.40	36.90	36.40	35.90	35.40	34.90	34.40	33.90	33.40	32.90	32.40
665	670	37.70	37.20	36.70	36.20	35.70	35.20	34.70	34.20	33.70	33.20	32.70
670	675	38.10	37.60	37.10	36.60	36.10	35.60	35.10	34.60	34.10	33.60	33.10
675	680	38.50	38.00	37.50	37.00	36.50	36.00	35.50	35.00	34.50	34.00	33.50
680	685	38.80	38.30	37.80	37.30	36.80	36.30	35.80	35.30	34.80	34.30	33.80
685	690	39.20	38.70	38.20	37.70	37.20	36.70	36.20	35.70	35.20	34.70	34.20
690	695	39.60	39.10	38.60	38.10	37.60	37.10	36.60	36.10	35.60	35.10	34.60
695	700	39.90	39.40	38.90	38.40	37.90	37.40	36.90	36.40	35.90	35.40	34.90
700	705	40.30	39.80	39.30	38.80	38.30	37.80	37.30	36.80	36.30	35.80	35.30
705	710	40.70	40.20	39.70	39.20	38.70	38.20	37.70	37.20	36.70	36.20	35.70
710	715	41.00	40.50	40.00	39.50	39.00	38.50	38.00	37.50	37.00	36.50	36.00
715	720	41.40	40.90	40.40	39.90	39.40	38.90	38.40	37.90	37.40	36.90	36.40

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	\$ 41.70	\$ 41.20	\$ 40.70	\$ 40.20	\$ 39.70	\$ 39.20	\$ 38.70	\$ 38.20	\$ 37.70	\$ 37.20	\$ 36.70
725	730	42.10	41.60	41.10	40.60	40.10	39.60	39.10	38.60	38.10	37.60	37.10
730	735	42.50	42.00	41.50	41.00	40.50	40.00	39.50	39.00	38.50	38.00	37.50
735	740	42.80	42.30	41.80	41.30	40.80	40.30	39.80	39.30	38.80	38.30	37.80
740	745	43.20	42.70	42.20	41.70	41.20	40.70	40.20	39.70	39.20	38.70	38.20
745	750	43.60	43.10	42.60	42.10	41.60	41.10	40.60	40.10	39.60	39.10	38.60
750	755	43.90	43.40	42.90	42.40	41.90	41.40	40.90	40.40	39.90	39.40	38.90
755	760	44.30	43.80	43.30	42.80	42.30	41.80	41.30	40.80	40.30	39.80	39.30
760	765	44.70	44.20	43.70	43.20	42.70	42.20	41.70	41.20	40.70	40.20	39.70
765	770	45.00	44.50	44.00	43.50	43.00	42.50	42.00	41.50	41.00	40.50	40.00
770	775	45.40	44.90	44.40	43.90	43.40	42.90	42.40	41.90	41.40	40.90	40.40
775	780	45.80	45.30	44.80	44.30	43.80	43.30	42.80	42.30	41.80	41.30	40.80
780	785	46.10	45.60	45.10	44.60	44.10	43.60	43.10	42.60	42.10	41.60	41.10
785	790	46.50	46.00	45.50	45.00	44.50	44.00	43.50	43.00	42.50	42.00	41.50
790	795	46.80	46.30	45.80	45.30	44.80	44.30	43.80	43.30	42.80	42.30	41.80
795	800	47.20	46.70	46.20	45.70	45.20	44.70	44.20	43.70	43.20	42.70	42.20
800	805	47.60	47.10	46.60	46.10	45.60	45.10	44.60	44.10	43.60	43.10	42.60
805	810	47.90	47.40	46.90	46.40	45.90	45.40	44.90	44.40	43.90	43.40	42.90
810	815	48.30	47.80	47.30	46.80	46.30	45.80	45.30	44.80	44.30	43.80	43.30
815	820	48.70	48.20	47.70	47.20	46.70	46.20	45.70	45.20	44.70	44.20	43.70
820	825	49.00	48.50	48.00	47.50	47.00	46.50	46.00	45.50	45.00	44.50	44.00
825	830	49.40	48.90	48.40	47.90	47.40	46.90	46.40	45.90	45.40	44.90	44.40
830	835	49.80	49.30	48.80	48.30	47.80	47.30	46.80	46.30	45.80	45.30	44.80
835	840	50.10	49.60	49.10	48.60	48.10	47.60	47.10	46.60	46.10	45.60	45.10
840	845	50.50	50.00	49.50	49.00	48.50	48.00	47.50	47.00	46.50	46.00	45.50
845	850	50.80	50.30	49.80	49.30	48.80	48.30	47.80	47.30	46.80	46.30	45.80
850	855	51.20	50.70	50.20	49.70	49.20	48.70	48.20	47.70	47.20	46.70	46.20
855	860	51.50	51.00	50.50	50.00	49.50	49.00	48.50	48.00	47.50	47.00	46.50
860	865	51.80	51.30	50.80	50.30	49.80	49.30	48.80	48.30	47.80	47.30	46.80
865	870	52.10	51.60	51.10	50.60	50.10	49.60	49.10	48.60	48.10	47.60	47.10
870	875	52.50	52.00	51.50	51.00	50.50	50.00	49.50	49.00	48.50	48.00	47.50
875	880	52.80	52.30	51.80	51.30	50.80	50.30	49.80	49.30	48.80	48.30	47.80
880	885	53.10	52.60	52.10	51.60	51.10	50.60	50.10	49.60	49.10	48.60	48.10
885	890	53.40	52.90	52.40	51.90	51.40	50.90	50.40	49.90	49.40	48.90	48.40
890	895	53.80	53.30	52.80	52.30	51.80	51.30	50.80	50.30	49.80	49.30	48.80
895	900	54.10	53.60	53.10	52.60	52.10	51.60	51.10	50.60	50.10	49.60	49.10
900	905	54.40	53.90	53.40	52.90	52.40	51.90	51.40	50.90	50.40	49.90	49.40
905	910	54.70	54.20	53.70	53.20	52.70	52.20	51.70	51.20	50.70	50.20	49.70
910	915	55.10	54.60	54.10	53.60	53.10	52.60	52.10	51.60	51.10	50.60	50.10
915	920	55.40	54.90	54.40	53.90	53.40	52.90	52.40	51.90	51.40	50.90	50.40
920	925	55.70	55.20	54.70	54.20	53.70	53.20	52.70	52.20	51.70	51.20	50.70
925	930	56.00	55.50	55.00	54.50	54.00	53.50	53.00	52.50	52.00	51.50	51.00
930	935	56.40	55.90	55.40	54.90	54.40	53.90	53.40	52.90	52.40	51.90	51.40
935	940	56.70	56.20	55.70	55.20	54.70	54.20	53.70	53.20	52.70	52.20	51.70
940	945	57.00	56.50	56.00	55.50	55.00	54.50	54.00	53.50	53.00	52.50	52.00
945	950	57.30	56.80	56.30	55.80	55.30	54.80	54.30	53.80	53.30	52.80	52.30
950	955	57.70	57.20	56.70	56.20	55.70	55.20	54.70	54.20	53.70	53.20	52.70
955	960	58.00	57.50	57.00	56.50	56.00	55.50	55.00	54.50	54.00	53.50	53.00
960	965	58.30	57.80	57.30	56.80	56.30	55.80	55.30	54.80	54.30	53.80	53.30
965	970	58.60	58.10	57.60	57.10	56.60	56.10	55.60	55.10	54.60	54.10	53.60
970	975	59.00	58.50	58.00	57.50	57.00	56.50	56.00	55.50	55.00	54.50	54.00
975	980	59.30	58.80	58.30	57.80	57.30	56.80	56.30	55.80	55.30	54.80	54.30
980	985	59.60	59.10	58.60	58.10	57.60	57.10	56.60	56.10	55.60	55.10	54.60
985	990	59.90	59.40	58.90	58.40	57.90	57.40	56.90	56.40	55.90	55.40	54.90
990	995	60.30	59.80	59.30	58.80	58.30	57.80	57.30	56.80	56.30	55.80	55.30
995	1000	60.60	60.10	59.60	59.10	58.60	58.10	57.60	57.10	56.60	56.10	55.60
1,000	1,005	60.90	60.40	59.90	59.40	58.90	58.40	57.90	57.40	56.90	56.40	55.90
1,005	2,871	6.5% of excess over \$1,005 plus:										
		61.10	60.60	60.10	58.40	57.90	57.40	56.90	56.40	55.90	55.40	54.90
2,871	4,215	6.75% of excess over \$2,871 PLUS										
		182.40	181.90	181.40	180.90	180.40	179.90	179.40	178.90	178.40	177.90	177.40
4,215	and over	7.75% of excess over \$4,215 PLUS										
		273.10	272.60	272.00	271.50	271.00	270.50	270.00	269.40	268.90	268.40	267.90

* 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:										
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	105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
105	110	.10										
110	115	.40										
115	120	.60	.20									
120	125	.80	.50	.10								
125	130	1.00	.70	.30								
130	135	1.30	.90	.60	.20							
135	140	1.50	1.20	.80	.40	.10						
140	145	1.70	1.40	1.00	.70	.30						
145	150	2.00	1.60	1.30	.90	.60	.20					
150	155	2.20	1.80	1.50	1.10	.80	.40	.10				
155	160	2.40	2.10	1.70	1.40	1.00	.70	.30				
160	165	2.70	2.30	2.00	1.60	1.20	.90	.50	.20			
165	170	2.90	2.50	2.20	1.80	1.50	1.10	.80	.40	.10		
170	175	3.10	2.80	2.40	2.10	1.70	1.40	1.00	.60	.30		
175	180	3.30	3.00	2.60	2.30	1.90	1.60	1.20	.90	.50	.20	
180	185	3.60	3.20	2.90	2.50	2.20	1.80	1.50	1.10	.70	.40	
185	190	3.80	3.50	3.10	2.70	2.40	2.00	1.70	1.30	1.00	.60	.30
190	195	4.00	3.70	3.30	3.00	2.60	2.30	1.90	1.60	1.20	.90	.50
195	200	4.30	3.90	3.60	3.20	2.90	2.50	2.10	1.80	1.40	1.10	.70
200	205	4.50	4.10	3.80	3.40	3.10	2.70	2.40	2.00	1.70	1.30	1.00
205	210	4.70	4.40	4.00	3.70	3.30	3.00	2.60	2.30	1.90	1.50	1.20
210	215	5.00	4.60	4.30	3.90	3.50	3.20	2.80	2.50	2.10	1.80	1.40
215	220	5.20	4.80	4.50	4.10	3.80	3.40	3.10	2.70	2.40	2.00	1.70
220	225	5.40	5.10	4.70	4.40	4.00	3.70	3.30	2.90	2.60	2.20	1.90
225	230	5.60	5.30	4.90	4.60	4.20	3.90	3.50	3.20	2.80	2.50	2.10
230	235	5.90	5.50	5.20	4.80	4.50	4.10	3.80	3.40	3.00	2.70	2.30
235	240	6.10	5.80	5.40	5.00	4.70	4.30	4.00	3.60	3.30	2.90	2.60
240	245	6.30	6.00	5.60	5.30	4.90	4.60	4.20	3.90	3.50	3.20	2.80
245	250	6.60	6.20	5.90	5.50	5.20	4.80	4.40	4.10	3.70	3.40	3.00
250	255	6.80	6.40	6.10	5.70	5.40	5.00	4.70	4.30	4.00	3.60	3.30
255	260	7.00	6.70	6.30	6.00	5.60	5.30	4.90	4.60	4.20	3.80	3.50
260	265	7.30	6.90	6.60	6.20	5.80	5.50	5.10	4.80	4.40	4.10	3.70
265	270	7.50	7.10	6.80	6.40	6.10	5.70	5.40	5.00	4.70	4.30	4.00
270	275	7.70	7.40	7.00	6.70	6.30	6.00	5.60	5.20	4.90	4.50	4.20
275	280	7.90	7.60	7.20	6.90	6.50	6.20	5.80	5.50	5.10	4.80	4.40
280	285	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70	5.30	5.00	4.60
285	290	8.40	8.10	7.70	7.30	7.00	6.60	6.30	5.90	5.60	5.20	4.90
290	295	8.70	8.30	8.00	7.60	7.30	6.90	6.60	6.20	5.90	5.50	5.10
295	300	9.00	8.60	8.30	7.90	7.50	7.20	6.80	6.50	6.10	5.80	5.40
300	305	9.40	8.90	8.50	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70
305	310	9.70	9.30	8.80	8.50	8.10	7.70	7.40	7.00	6.70	6.30	6.00
310	315	10.10	9.60	9.20	8.70	8.40	8.00	7.70	7.30	7.00	6.60	6.30
315	320	10.50	10.00	9.50	9.10	8.70	8.30	7.90	7.60	7.20	6.90	6.50
320	325	10.80	10.40	9.90	9.40	8.90	8.60	8.20	7.90	7.50	7.20	6.80
325	330	11.20	10.70	10.30	9.80	9.30	8.80	8.50	8.10	7.80	7.40	7.10
330	335	11.60	11.10	10.60	10.20	9.70	9.20	8.80	8.40	8.10	7.70	7.40
335	340	11.90	11.50	11.00	10.50	10.10	9.60	9.10	8.70	8.30	8.00	7.60
340	345	12.30	11.80	11.40	10.90	10.40	10.00	9.50	9.00	8.60	8.30	7.90
345	350	12.70	12.20	11.70	11.30	10.80	10.30	9.80	9.40	8.90	8.50	8.20
350	355	13.10	12.60	12.10	11.60	11.20	10.70	10.20	9.70	9.30	8.80	8.50
355	360	13.40	13.00	12.50	12.00	11.50	11.10	10.60	10.10	9.60	9.20	8.70
360	365	13.80	13.30	12.80	12.40	11.90	11.40	11.00	10.50	10.00	9.50	9.10
365	370	14.20	13.70	13.20	12.70	12.30	11.80	11.30	10.90	10.40	9.90	9.40
370	375	14.50	14.10	13.60	13.10	12.60	12.20	11.70	11.20	10.70	10.30	9.80
375	380	14.90	14.40	14.00	13.50	13.00	12.50	12.10	11.60	11.10	10.60	10.20
380	385	15.30	14.80	14.30	13.80	13.40	12.90	12.40	12.00	11.50	11.00	10.50
385	390	15.60	15.20	14.70	14.20	13.70	13.30	12.80	12.30	11.90	11.40	10.90
390	395	16.00	15.50	15.10	14.60	14.10	13.60	13.20	12.70	12.20	11.70	11.30
395	400	16.40	15.90	15.40	15.00	14.50	14.00	13.50	13.10	12.60	12.10	11.60
400	405	16.70	16.30	15.80	15.30	14.90	14.40	13.90	13.40	13.00	12.50	12.00
405	410	17.10	16.60	16.20	15.70	15.20	14.70	14.30	13.80	13.30	12.90	12.40
410	415	17.50	17.00	16.50	16.10	15.60	15.10	14.60	14.20	13.70	13.20	12.80
415	420	17.90	17.40	16.90	16.40	16.00	15.50	15.00	14.50	14.10	13.60	13.10
420	425	18.20	17.70	17.30	16.80	16.30	15.90	15.40	14.90	14.40	14.00	13.50

MARRIED PERSONS – WEEKLY 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:										
425	430	\$ 18.60	\$ 18.10	\$ 17.60	\$ 17.20	\$ 16.70	\$ 16.20	\$ 15.80	\$ 15.30	\$ 14.80	\$ 14.30	\$ 13.90
430	435	19.00	18.50	18.00	17.50	17.10	16.60	16.10	15.60	15.20	14.70	14.20
435	440	19.30	18.90	18.40	17.90	17.40	17.00	16.50	16.00	15.50	15.10	14.60
440	445	19.70	19.20	18.80	18.30	17.80	17.30	16.90	16.40	15.90	15.40	15.00
445	450	20.10	19.60	19.10	18.60	18.20	17.70	17.20	16.80	16.30	15.80	15.30
450	455	20.40	20.00	19.50	19.00	18.50	18.10	17.60	17.10	16.60	16.20	15.70
455	460	20.80	20.30	19.90	19.40	18.90	18.40	18.00	17.50	17.00	16.50	16.10
460	465	21.20	20.70	20.20	19.80	19.30	18.80	18.30	17.90	17.40	16.90	16.40
465	470	21.60	21.10	20.60	20.10	19.60	19.20	18.70	18.20	17.80	17.30	16.80
470	475	22.00	21.50	21.00	20.50	20.00	19.50	19.10	18.60	18.10	17.70	17.20
475	480	22.40	21.90	21.40	20.90	20.40	19.90	19.40	19.00	18.50	18.00	17.50
480	485	22.80	22.30	21.80	21.30	20.80	20.30	19.80	19.30	18.90	18.40	17.90
485	490	23.20	22.70	22.20	21.70	21.20	20.70	20.20	19.70	19.20	18.80	18.30
490	495	23.50	23.00	22.50	22.00	21.50	21.00	20.50	20.10	19.60	19.10	18.70
495	500	23.90	23.40	22.90	22.40	21.90	21.40	20.90	20.40	20.00	19.50	19.00
500	505	24.30	23.80	23.30	22.80	22.30	21.80	21.30	20.80	20.30	19.90	19.40
505	510	24.70	24.20	23.70	23.20	22.70	22.20	21.70	21.20	20.70	20.20	19.80
510	515	25.10	24.60	24.10	23.60	23.10	22.60	22.10	21.60	21.10	20.60	20.10
515	520	25.50	25.00	24.50	24.00	23.50	23.00	22.50	22.00	21.50	21.00	20.50
520	525	25.90	25.40	24.90	24.40	23.90	23.40	22.90	22.40	21.90	21.40	20.90
525	530	26.30	25.80	25.30	24.80	24.30	23.80	23.30	22.80	22.30	21.80	21.30
530	535	26.70	26.20	25.70	25.20	24.70	24.20	23.70	23.20	22.70	22.20	21.70
535	540	27.10	26.60	26.10	25.60	25.10	24.60	24.10	23.60	23.10	22.60	22.10
540	545	27.40	26.90	26.40	25.90	25.40	24.90	24.40	23.90	23.40	22.90	22.40
545	550	27.80	27.30	26.80	26.30	25.80	25.30	24.80	24.30	23.80	23.30	22.80
550	555	28.20	27.70	27.20	26.70	26.20	25.70	25.20	24.70	24.20	23.70	23.20
555	560	28.60	28.10	27.60	27.10	26.60	26.10	25.60	25.10	24.60	24.10	23.60
560	565	29.00	28.50	28.00	27.50	27.00	26.50	26.00	25.50	25.00	24.50	24.00
565	570	29.40	28.90	28.40	27.90	27.40	26.90	26.40	25.90	25.40	24.90	24.40
570	575	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30	25.80	25.30	24.80
575	580	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70	26.20	25.70	25.20
580	585	30.60	30.10	29.60	29.10	28.60	28.10	27.60	27.10	26.60	26.10	25.60
585	590	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.50	27.00	26.50	26.00
590	595	31.30	30.80	30.30	29.80	29.30	28.80	28.30	27.80	27.30	26.80	26.30
595	600	31.70	31.20	30.70	30.20	29.70	29.20	28.70	28.20	27.70	27.20	26.70
600	605	32.10	31.60	31.10	30.60	30.10	29.60	29.10	28.60	28.10	27.60	27.10
605	610	32.50	32.00	31.50	31.00	30.50	30.00	29.50	29.00	28.50	28.00	27.50
610	615	32.90	32.40	31.90	31.40	30.90	30.40	29.90	29.40	28.90	28.40	27.90
615	620	33.30	32.80	32.30	31.80	31.30	30.80	30.30	29.80	29.30	28.80	28.30
620	625	33.70	33.20	32.70	32.20	31.70	31.20	30.70	30.20	29.70	29.20	28.70
625	630	34.10	33.60	33.10	32.60	32.10	31.60	31.10	30.60	30.10	29.60	29.10
630	635	34.50	34.00	33.50	33.00	32.50	32.00	31.50	31.00	30.50	30.00	29.50
635	640	34.90	34.40	33.90	33.40	32.90	32.40	31.90	31.40	30.90	30.40	29.90
640	645	35.20	34.70	34.20	33.70	33.20	32.70	32.20	31.70	31.20	30.70	30.20
645	650	35.60	35.10	34.60	34.10	33.60	33.10	32.60	32.10	31.60	31.10	30.60
650	655	36.00	35.50	35.00	34.50	34.00	33.50	33.00	32.50	32.00	31.50	31.00
655	660	36.40	35.90	35.40	34.90	34.40	33.90	33.40	32.90	32.40	31.90	31.40
660	665	36.80	36.30	35.80	35.30	34.80	34.30	33.80	33.30	32.80	32.30	31.80
665	670	37.20	36.70	36.20	35.70	35.20	34.70	34.20	33.70	33.20	32.70	32.20
670	675	37.60	37.10	36.60	36.10	35.60	35.10	34.60	34.10	33.60	33.10	32.60
675	680	38.00	37.50	37.00	36.50	36.00	35.50	35.00	34.50	34.00	33.50	33.00
680	685	38.40	37.90	37.40	36.90	36.40	35.90	35.40	34.90	34.40	33.90	33.40
685	690	38.80	38.30	37.80	37.30	36.80	36.30	35.80	35.30	34.80	34.30	33.80
690	695	39.10	38.60	38.10	37.60	37.10	36.60	36.10	35.60	35.10	34.60	34.10
695	700	39.50	39.00	38.50	38.00	37.50	37.00	36.50	36.00	35.50	35.00	34.50
700	705	39.90	39.40	38.90	38.40	37.90	37.40	36.90	36.40	35.90	35.40	34.90
705	710	40.30	39.80	39.30	38.80	38.30	37.80	37.30	36.80	36.30	35.80	35.30
710	715	40.70	40.20	39.70	39.20	38.70	38.20	37.70	37.20	36.70	36.20	35.70
715	720	41.10	40.60	40.10	39.60	39.10	38.60	38.10	37.60	37.10	36.60	36.10
720	725	41.50	41.00	40.50	40.00	39.50	39.00	38.50	38.00	37.50	37.00	36.50
725	730	41.90	41.40	40.90	40.40	39.90	39.40	38.90	38.40	37.90	37.40	36.90
730	735	42.30	41.80	41.30	40.80	40.30	39.80	39.30	38.80	38.30	37.80	37.30
735	740	42.70	42.20	41.70	41.20	40.70	40.20	39.70	39.20	38.70	38.20	37.70
740	745	43.00	42.50	42.00	41.50	41.00	40.50	40.00	39.50	39.00	38.50	38.00
745	750	43.40	42.90	42.40	41.90	41.40	40.90	40.40	39.90	39.40	38.90	38.40

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	\$ 43.80	\$ 43.30	\$ 42.80	\$ 42.30	\$ 41.80	\$ 41.30	\$ 40.80	\$ 40.30	\$ 39.80	\$ 39.30	\$ 38.80
755	760	44.20	43.70	43.20	42.70	42.20	41.70	41.20	40.70	40.20	39.70	39.20
760	765	44.60	44.10	43.60	43.10	42.60	42.10	41.60	41.10	40.60	40.10	39.60
765	770	45.00	44.50	44.00	43.50	43.00	42.50	42.00	41.50	41.00	40.50	40.00
770	775	45.40	44.90	44.40	43.90	43.40	42.90	42.40	41.90	41.40	40.90	40.40
775	780	45.80	45.30	44.80	44.30	43.80	43.30	42.80	42.30	41.80	41.30	40.80
780	785	46.20	45.70	45.20	44.70	44.20	43.70	43.20	42.70	42.20	41.70	41.20
785	790	46.60	46.10	45.60	45.10	44.60	44.10	43.60	43.10	42.60	42.10	41.60
790	795	46.90	46.40	45.90	45.40	44.90	44.40	43.90	43.40	42.90	42.40	41.90
795	800	47.30	46.80	46.30	45.80	45.30	44.80	44.30	43.80	43.30	42.80	42.30
800	805	47.70	47.20	46.70	46.20	45.70	45.20	44.70	44.20	43.70	43.20	42.70
805	810	48.10	47.60	47.10	46.60	46.10	45.60	45.10	44.60	44.10	43.60	43.10
810	815	48.50	48.00	47.50	47.00	46.50	46.00	45.50	45.00	44.50	44.00	43.50
815	820	48.90	48.40	47.90	47.40	46.90	46.40	45.90	45.40	44.90	44.40	43.90
820	825	49.20	48.70	48.20	47.70	47.20	46.70	46.20	45.70	45.20	44.70	44.20
825	830	49.50	49.00	48.50	48.00	47.50	47.00	46.50	46.00	45.50	45.00	44.50
830	835	49.90	49.40	48.90	48.40	47.90	47.40	46.90	46.40	45.90	45.40	44.90
835	840	50.20	49.70	49.20	48.70	48.20	47.70	47.20	46.70	46.20	45.70	45.20
840	845	50.50	50.00	49.50	49.00	48.50	48.00	47.50	47.00	46.50	46.00	45.50
845	850	50.80	50.30	49.80	49.30	48.80	48.30	47.80	47.30	46.80	46.30	45.80
850	855	51.20	50.70	50.20	49.70	49.20	48.70	48.20	47.70	47.20	46.70	46.20
855	860	51.50	51.00	50.50	50.00	49.50	49.00	48.50	48.00	47.50	47.00	46.50
860	865	51.80	51.30	50.80	50.30	49.80	49.30	48.80	48.30	47.80	47.30	46.80
865	870	52.10	51.60	51.10	50.60	50.10	49.60	49.10	48.60	48.10	47.60	47.10
870	875	52.50	52.00	51.50	51.00	50.50	50.00	49.50	49.00	48.50	48.00	47.50
875	880	52.80	52.30	51.80	51.30	50.80	50.30	49.80	49.30	48.80	48.30	47.80
880	885	53.10	52.60	52.10	51.60	51.10	50.60	50.10	49.60	49.10	48.60	48.10
885	890	53.40	52.90	52.40	51.90	51.40	50.90	50.40	49.90	49.40	48.90	48.40
890	895	53.80	53.30	52.80	52.30	51.80	51.30	50.80	50.30	49.80	49.30	48.80
895	900	54.10	53.60	53.10	52.60	52.10	51.60	51.10	50.60	50.10	49.60	49.10
900	905	54.40	53.90	53.40	52.90	52.40	51.90	51.40	50.90	50.40	49.90	49.40
905	910	54.70	54.20	53.70	53.20	52.70	52.20	51.70	51.20	50.70	50.20	49.70
910	915	55.10	54.60	54.10	53.60	53.10	52.60	52.10	51.60	51.10	50.60	50.10
915	920	55.40	54.90	54.40	53.90	53.40	52.90	52.40	51.90	51.40	50.90	50.40
920	925	55.70	55.20	54.70	54.20	53.70	53.20	52.70	52.20	51.70	51.20	50.70
925	930	56.00	55.50	55.00	54.50	54.00	53.50	53.00	52.50	52.00	51.50	51.00
930	935	56.40	55.90	55.40	54.90	54.40	53.90	53.40	52.90	52.40	51.90	51.40
935	940	56.70	56.20	55.70	55.20	54.70	54.20	53.70	53.20	52.70	52.20	51.70
940	945	57.00	56.50	56.00	55.50	55.00	54.50	54.00	53.50	53.00	52.50	52.00
945	950	57.30	56.80	56.30	55.80	55.30	54.80	54.30	53.80	53.30	52.80	52.30
950	955	57.70	57.20	56.70	56.20	55.70	55.20	54.70	54.20	53.70	53.20	52.70
955	960	58.00	57.50	57.00	56.50	56.00	55.50	55.00	54.50	54.00	53.50	53.00
960	965	58.30	57.80	57.30	56.80	56.30	55.80	55.30	54.80	54.30	53.80	53.30
965	970	58.60	58.10	57.60	57.10	56.60	56.10	55.60	55.10	54.60	54.10	53.60
970	975	59.00	58.50	58.00	57.50	57.00	56.50	56.00	55.50	55.00	54.50	54.00
975	980	59.30	58.80	58.30	57.80	57.30	56.80	56.30	55.80	55.30	54.80	54.30
980	985	59.60	59.10	58.60	58.10	57.60	57.10	56.60	56.10	55.60	55.10	54.60
985	990	59.90	59.40	58.90	58.40	57.90	57.40	56.90	56.40	55.90	55.40	54.90
990	995	60.30	59.80	59.30	58.80	58.30	57.80	57.30	56.80	56.30	55.80	55.30
995	1,000	60.60	60.10	59.60	59.10	58.60	58.10	57.60	57.10	56.60	56.10	55.60
1,000	1,005	60.90	60.40	59.90	59.40	58.90	58.40	57.90	57.40	56.90	56.40	55.90
1,005	1,010	61.20	60.70	60.20	59.70	59.20	58.70	58.20	57.70	57.20	56.70	56.20
1,010	1,015	61.60	61.10	60.60	60.10	59.60	59.10	58.60	58.10	57.60	57.10	56.60
1,015	1,020	61.90	61.40	60.90	60.40	59.90	59.40	58.90	58.40	57.90	57.40	56.90
1,020	1,025	62.20	61.70	61.20	60.70	60.20	59.70	59.20	58.70	58.20	57.70	57.20
		6.5% of the excess over \$1,025 PLUS										
1,025	2,871	62.40	61.90	61.40	60.90	60.40	59.90	59.40	58.90	58.40	57.90	57.40
		6.75% of the excess over \$2,871 PLUS										
2,871	4,215	182.40	181.90	181.40	180.90	180.40	179.90	179.40	178.90	178.40	177.90	177.40
		7.75% of the excess over \$4,215 PLUS										
4,215	and over	273.10	272.60	272.00	271.50	271.00	270.50	270.00	269.40	268.90	268.40	267.90

* 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:										
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	150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
150	160	.10										
160	170	.60										
170	180	1.00	.30									
180	190	1.50	.80	.10								
190	200	1.90	1.20	.50								
200	210	2.40	1.70	1.00	.30							
210	220	2.90	2.20	1.40	.70							
220	230	3.30	2.60	1.90	1.20	.50						
230	240	3.80	3.10	2.40	1.70	1.00	.20					
240	250	4.20	3.50	2.80	2.10	1.40	.70					
250	260	4.70	4.00	3.30	2.60	1.90	1.20	.50				
260	270	5.20	4.50	3.70	3.00	2.30	1.60	.90	.20			
270	280	5.60	4.90	4.20	3.50	2.80	2.10	1.40	.70			
280	290	6.10	5.40	4.70	4.00	3.30	2.50	1.80	1.10	.40		
290	300	6.50	5.80	5.10	4.40	3.70	3.00	2.30	1.60	.90	.20	
300	310	7.00	6.30	5.60	4.90	4.20	3.50	2.80	2.00	1.30	.60	
310	320	7.50	6.80	6.00	5.30	4.60	3.90	3.20	2.50	1.80	1.10	.40
320	330	7.90	7.20	6.50	5.80	5.10	4.40	3.70	3.00	2.30	1.60	.80
330	340	8.40	7.70	7.00	6.30	5.60	4.80	4.10	3.40	2.70	2.00	1.30
340	350	8.80	8.10	7.40	6.70	6.00	5.30	4.60	3.90	3.20	2.50	1.80
350	360	9.30	8.60	7.90	7.20	6.50	5.80	5.10	4.30	3.60	2.90	2.20
360	370	9.80	9.10	8.30	7.60	6.90	6.20	5.50	4.80	4.10	3.40	2.70
370	380	10.20	9.50	8.80	8.10	7.40	6.70	6.00	5.30	4.60	3.90	3.10
380	390	10.70	10.00	9.30	8.60	7.90	7.10	6.40	5.70	5.00	4.30	3.60
390	400	11.10	10.40	9.70	9.00	8.30	7.60	6.90	6.20	5.50	4.80	4.10
400	410	11.60	10.90	10.20	9.50	8.80	8.10	7.40	6.60	5.90	5.20	4.50
410	420	12.10	11.40	10.70	10.00	9.30	8.60	7.90	7.10	6.40	5.70	5.00
420	430	12.60	11.90	11.20	10.50	9.80	9.10	8.40	7.70	7.00	6.20	5.50
430	440	13.10	12.40	11.70	11.00	10.30	9.60	8.90	8.20	7.50	6.80	6.10
440	450	13.60	12.90	12.20	11.50	10.80	10.10	9.40	8.70	8.00	7.30	6.60
450	460	14.20	13.50	12.70	12.00	11.30	10.60	9.90	9.20	8.50	7.80	7.10
460	470	14.70	14.00	13.30	12.60	11.80	11.10	10.40	9.70	9.00	8.30	7.60
470	480	15.20	14.50	13.80	13.10	12.40	11.70	10.90	10.20	9.50	8.80	8.10
480	490	15.70	15.00	14.30	13.60	12.90	12.20	11.50	10.80	10.00	9.30	8.60
490	500	16.20	15.50	14.80	14.10	13.40	12.70	12.00	11.30	10.60	9.90	9.10
500	510	16.70	16.00	15.30	14.60	13.90	13.20	12.50	11.80	11.10	10.40	9.70
510	520	17.30	16.50	15.80	15.10	14.40	13.70	13.00	12.30	11.60	10.90	10.20
520	530	17.80	17.10	16.40	15.60	14.90	14.20	13.50	12.80	12.10	11.40	10.70
530	540	18.50	17.60	16.90	16.20	15.50	14.70	14.00	13.30	12.60	11.90	11.20
540	550	19.20	18.20	17.40	16.70	16.00	15.30	14.60	13.80	13.10	12.40	11.70
550	560	19.90	18.90	18.00	17.20	16.50	15.80	15.10	14.40	13.70	12.90	12.20
560	570	20.60	19.60	18.70	17.70	17.00	16.30	15.60	14.90	14.20	13.50	12.80
570	580	21.20	20.30	19.40	18.40	17.50	16.80	16.10	15.40	14.70	14.00	13.30
580	590	21.90	21.00	20.00	19.10	18.10	17.30	16.60	15.90	15.20	14.50	13.80
590	600	22.60	21.70	20.70	19.80	18.80	17.90	17.10	16.40	15.70	15.00	14.30
600	610	23.30	22.40	21.40	20.50	19.50	18.60	17.60	16.90	16.20	15.50	14.80
610	620	24.00	23.10	22.10	21.20	20.20	19.30	18.30	17.40	16.70	16.00	15.30
620	630	24.70	23.70	22.80	21.80	20.90	20.00	19.00	18.10	17.30	16.50	15.80
630	640	25.40	24.40	23.50	22.50	21.60	20.60	19.70	18.80	17.80	17.10	16.40
640	650	26.10	25.10	24.20	23.20	22.30	21.30	20.40	19.40	18.50	17.60	16.90
650	660	26.80	25.80	24.90	23.90	23.00	22.00	21.10	20.10	19.20	18.20	17.40
660	670	27.40	26.50	25.50	24.60	23.70	22.70	21.80	20.80	19.90	18.90	18.00
670	680	28.10	27.20	26.20	25.30	24.30	23.40	22.50	21.50	20.60	19.60	18.70
680	690	28.80	27.90	26.90	26.00	25.00	24.10	23.10	22.20	21.20	20.30	19.40
690	700	29.50	28.60	27.60	26.70	25.70	24.80	23.80	22.90	21.90	21.00	20.00
700	710	30.20	29.30	28.30	27.40	26.40	25.50	24.50	23.60	22.60	21.70	20.70
710	720	30.90	29.90	29.00	28.00	27.10	26.20	25.20	24.30	23.30	22.40	21.40
720	730	31.60	30.60	29.70	28.70	27.80	26.80	25.90	25.00	24.00	23.10	22.10
730	740	32.30	31.30	30.40	29.40	28.50	27.50	26.60	25.60	24.70	23.70	22.80
740	750	33.00	32.00	31.10	30.10	29.20	28.20	27.30	26.30	25.40	24.40	23.50
750	760	33.60	32.70	31.70	30.80	29.90	28.90	28.00	27.00	26.10	25.10	24.20
760	770	34.30	33.40	32.40	31.50	30.50	29.60	28.70	27.70	26.80	25.80	24.90
770	780	35.00	34.10	33.10	32.20	31.20	30.30	29.30	28.40	27.40	26.50	25.60
780	790	35.70	34.80	33.80	32.90	31.90	31.00	30.00	29.10	28.10	27.20	26.20

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	\$ 36.40	\$ 35.40	\$ 34.50	\$ 33.60	\$ 32.60	\$ 31.70	\$ 30.70	\$ 29.80	\$ 28.80	\$ 27.90	\$ 26.90
800	810	37.10	36.10	35.20	34.20	33.30	32.40	31.40	30.50	29.50	28.60	27.60
810	820	37.80	36.80	35.90	34.90	34.00	33.00	32.10	31.20	30.20	29.30	28.30
820	830	38.50	37.50	36.60	35.60	34.70	33.70	32.80	31.80	30.90	29.90	29.00
830	840	39.20	38.20	37.30	36.30	35.40	34.40	33.50	32.50	31.60	30.60	29.70
840	850	39.80	38.90	37.90	37.00	36.10	35.10	34.20	33.20	32.30	31.30	30.40
850	860	40.50	39.60	38.60	37.70	36.70	35.80	34.90	33.90	33.00	32.00	31.10
860	870	41.20	40.30	39.30	38.40	37.40	36.50	35.50	34.60	33.60	32.70	31.80
870	880	41.90	41.00	40.00	39.10	38.10	37.20	36.20	35.30	34.30	33.40	32.40
880	890	42.70	41.70	40.70	39.80	38.80	37.90	36.90	36.00	35.00	34.10	33.10
890	900	43.40	42.40	41.40	40.40	39.50	38.60	37.60	36.70	35.70	34.80	33.80
900	910	44.10	43.10	42.10	41.10	40.20	39.20	38.30	37.30	36.40	35.50	34.50
910	920	44.90	43.90	42.90	41.90	40.90	39.90	39.00	38.00	37.10	36.10	35.20
920	930	45.60	44.60	43.60	42.60	41.60	40.60	39.70	38.70	37.80	36.80	35.90
930	940	46.30	45.30	44.30	43.30	42.30	41.30	40.40	39.40	38.50	37.50	36.60
940	950	47.00	46.00	45.00	44.00	43.00	42.00	41.10	40.10	39.20	38.20	37.30
950	960	47.80	46.80	45.80	44.80	43.80	42.80	41.80	40.80	39.80	38.90	38.00
960	970	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.60	38.60
970	980	49.20	48.20	47.20	46.20	45.20	44.20	43.20	42.20	41.20	40.30	39.30
980	990	50.00	49.00	48.00	47.00	46.00	45.00	44.00	43.00	42.00	41.00	40.00
990	1000	50.70	49.70	48.70	47.70	46.70	45.70	44.70	43.70	42.70	41.70	40.70
1,000	1,010	51.40	50.40	49.40	48.40	47.40	46.40	45.40	44.40	43.40	42.40	41.40
1,010	1,020	52.10	51.10	50.10	49.10	48.10	47.10	46.10	45.10	44.10	43.10	42.10
1,020	1,030	52.90	51.90	50.90	49.90	48.90	47.90	46.90	45.90	44.90	43.90	42.90
1,030	1,040	53.60	52.60	51.60	50.60	49.60	48.60	47.60	46.60	45.60	44.60	43.60
1,040	1,050	54.30	53.30	52.30	51.30	50.30	49.30	48.30	47.30	46.30	45.30	44.30
1,050	1,060	55.10	54.10	53.10	52.10	51.10	50.10	49.10	48.10	47.10	46.10	45.10
1,060	1,070	55.80	54.80	53.80	52.80	51.80	50.80	49.80	48.80	47.80	46.80	45.80
1,070	1,080	56.50	55.50	54.50	53.50	52.50	51.50	50.50	49.50	48.50	47.50	46.50
1,080	1,090	57.20	56.20	55.20	54.20	53.20	52.20	51.20	50.20	49.20	48.20	47.20
1,090	1,100	58.00	57.00	56.00	55.00	54.00	53.00	52.00	51.00	50.00	49.00	48.00
1,100	1,110	58.70	57.70	56.70	55.70	54.70	53.70	52.70	51.70	50.70	49.70	48.70
1,110	1,120	59.40	58.40	57.40	56.40	55.40	54.40	53.40	52.40	51.40	50.40	49.40
1,120	1,130	60.10	59.10	58.10	57.10	56.10	55.10	54.10	53.10	52.10	51.10	50.10
1,130	1,140	60.90	59.90	58.90	57.90	56.90	55.90	54.90	53.90	52.90	51.90	50.90
1,140	1,150	61.60	60.60	59.60	58.60	57.60	56.60	55.60	54.60	53.60	52.60	51.60
1,150	1,160	62.30	61.30	60.30	59.30	58.30	57.30	56.30	55.30	54.30	53.30	52.30
1,160	1,170	63.10	62.10	61.10	60.10	59.10	58.10	57.10	56.10	55.10	54.10	53.10
1,170	1,180	63.80	62.80	61.80	60.80	59.80	58.80	57.80	56.80	55.80	54.80	53.80
1,180	1,190	64.50	63.50	62.50	61.50	60.50	59.50	58.50	57.50	56.50	55.50	54.50
1,190	1,200	65.20	64.20	63.20	62.20	61.20	60.20	59.20	58.20	57.20	56.20	55.20
1,200	1,210	66.00	65.00	64.00	63.00	62.00	61.00	60.00	59.00	58.00	57.00	56.00
1,210	1,220	66.70	65.70	64.70	63.70	62.70	61.70	60.70	59.70	58.70	57.70	56.70
1,220	1,230	67.40	66.40	65.40	64.40	63.40	62.40	61.40	60.40	59.40	58.40	57.40
1,230	1,240	68.20	67.20	66.20	65.20	64.20	63.20	62.20	61.20	60.20	59.20	58.20
1,240	1,250	68.90	67.90	66.90	65.90	64.90	63.90	62.90	61.90	60.90	59.90	58.90
1,250	1,260	69.60	68.60	67.60	66.60	65.60	64.60	63.60	62.60	61.60	60.60	59.60
1,260	1,270	70.30	69.30	68.30	67.30	66.30	65.30	64.30	63.30	62.30	61.30	60.30
1,270	1,280	71.10	70.10	69.10	68.10	67.10	66.10	65.10	64.10	63.10	62.10	61.10
1,280	1,290	71.80	70.80	69.80	68.80	67.80	66.80	65.80	64.80	63.80	62.80	61.80
1,290	1,300	72.50	71.50	70.50	69.50	68.50	67.50	66.50	65.50	64.50	63.50	62.50
1,300	1,310	73.30	72.30	71.30	70.30	69.30	68.30	67.30	66.30	65.30	64.30	63.30
1,310	1,320	74.00	73.00	72.00	71.00	70.00	69.00	68.00	67.00	66.00	65.00	64.00
1,320	1,330	74.70	73.70	72.70	71.70	70.70	69.70	68.70	67.70	66.70	65.70	64.70
1,330	1,340	75.40	74.40	73.40	72.40	71.40	70.40	69.40	68.40	67.40	66.40	65.40
1,340	1,350	76.20	75.20	74.20	73.20	72.20	71.20	70.20	69.20	68.20	67.20	66.20
1,350	1,360	76.90	75.90	74.90	73.90	72.90	71.90	70.90	69.90	68.90	67.90	66.90
1,360	1,370	77.60	76.60	75.60	74.60	73.60	72.60	71.60	70.60	69.60	68.60	67.60
1,370	1,380	78.30	77.30	76.30	75.30	74.30	73.30	72.30	71.30	70.30	69.30	68.30
1,380	1,390	79.10	78.10	77.10	76.10	75.10	74.10	73.10	72.10	71.10	70.10	69.10
1,390	1,400	79.80	78.80	77.80	76.80	75.80	74.80	73.80	72.80	71.80	70.80	69.80
1,400	1,410	80.50	79.50	78.50	77.50	76.50	75.50	74.50	73.50	72.50	71.50	70.50
1,410	1,420	81.30	80.30	79.30	78.30	77.30	76.30	75.30	74.30	73.30	72.30	71.30
1,420	1,430	82.00	81.00	80.00	79.00	78.00	77.00	76.00	75.00	74.00	73.00	72.00
1,430	1,440	82.70	81.70	80.70	79.70	78.70	77.70	76.70	75.70	74.70	73.70	72.70

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:										
1,440	1,450	\$ 83.40	\$ 82.40	\$ 81.40	\$ 80.40	\$ 79.40	\$ 78.40	\$ 77.40	\$ 76.40	\$ 75.40	\$ 74.40	\$ 73.40
1,450	1,460	84.20	83.20	82.20	81.20	80.20	79.20	78.20	77.20	76.20	75.20	74.20
1,460	1,470	84.90	83.90	82.90	81.90	80.90	79.90	78.90	77.90	76.90	75.90	74.90
1,470	1,480	85.60	84.60	83.60	82.60	81.60	80.60	79.60	78.60	77.60	76.60	75.60
1,480	1,490	86.40	85.40	84.40	83.40	82.40	81.40	80.40	79.40	78.40	77.40	76.40
1,490	1,500	87.10	86.10	85.10	84.10	83.10	82.10	81.10	80.10	79.10	78.10	77.10
1,500	1,510	87.80	86.80	85.80	84.80	83.80	82.80	81.80	80.80	79.80	78.80	77.80
1,510	1,520	88.50	87.50	86.50	85.50	84.50	83.50	82.50	81.50	80.50	79.50	78.50
1,520	1,530	89.30	88.30	87.30	86.30	85.30	84.30	83.30	82.30	81.30	80.30	79.30
1,530	1,540	90.00	89.00	88.00	87.00	86.00	85.00	84.00	83.00	82.00	81.00	80.00
1,540	1,550	90.70	89.70	88.70	87.70	86.70	85.70	84.70	83.70	82.70	81.70	80.70
1,550	1,560	91.50	90.50	89.50	88.50	87.50	86.50	85.50	84.50	83.50	82.50	81.50
1,560	1,570	92.20	91.20	90.20	89.20	88.20	87.20	86.20	85.20	84.20	83.20	82.20
1,570	1,580	92.90	91.90	90.90	89.90	88.90	87.90	86.90	85.90	84.90	83.90	82.90
1,580	1,590	93.60	92.60	91.60	90.60	89.60	88.60	87.60	86.60	85.60	84.60	83.60
1,590	1,600	94.40	93.40	92.40	91.40	90.40	89.40	88.40	87.40	86.40	85.40	84.40
1,600	1,610	95.10	94.10	93.10	92.10	91.10	90.10	89.10	88.10	87.10	86.10	85.10
1,610	1,620	95.80	94.80	93.80	92.80	91.80	90.80	89.80	88.80	87.80	86.80	85.80
1,620	1,630	96.50	95.50	94.50	93.50	92.50	91.50	90.50	89.50	88.50	87.50	86.50
1,630	1,640	97.30	96.30	95.30	94.30	93.30	92.30	91.30	90.30	89.30	88.30	87.30
1,640	1,650	98.00	97.00	96.00	95.00	94.00	93.00	92.00	91.00	90.00	89.00	88.00
1,650	1,660	98.70	97.70	96.70	95.70	94.70	93.70	92.70	91.70	90.70	89.70	88.70
1,660	1,670	99.50	98.50	97.50	96.50	95.50	94.50	93.50	92.50	91.50	90.50	89.50
1,670	1,680	100.20	99.20	98.20	97.20	96.20	95.20	94.20	93.20	92.20	91.20	90.20
1,680	1,690	100.90	99.90	98.90	97.90	96.90	95.90	94.90	93.90	92.90	91.90	90.90
1,690	1,700	101.60	100.60	99.60	98.60	97.60	96.60	95.60	94.60	93.60	92.60	91.60
1,700	1,710	102.30	101.30	100.30	99.30	98.30	97.30	96.30	95.30	94.30	93.30	92.30
1,710	1,720	102.90	101.90	100.90	99.90	98.90	97.90	96.90	95.90	94.90	93.90	92.90
1,720	1,730	103.60	102.60	101.60	100.60	99.60	98.60	97.60	96.60	95.60	94.60	93.60
1,730	1,740	104.20	103.20	102.20	101.20	100.20	99.20	98.20	97.20	96.20	95.20	94.20
1,740	1,750	104.90	103.90	102.90	101.90	100.90	99.90	98.90	97.90	96.90	95.90	94.90
1,750	1,760	105.50	104.50	103.50	102.50	101.50	100.50	99.50	98.50	97.50	96.50	95.50
1,760	1,770	106.20	105.20	104.20	103.20	102.20	101.20	100.20	99.20	98.20	97.20	96.20
1,770	1,780	106.80	105.80	104.80	103.80	102.80	101.80	100.80	99.80	98.80	97.80	96.80
1,780	1,790	107.50	106.50	105.50	104.50	103.50	102.50	101.50	100.50	99.50	98.50	97.50
1,790	1,800	108.10	107.10	106.10	105.10	104.10	103.10	102.10	101.10	100.10	99.10	98.10
1,800	1,810	108.80	107.80	106.80	105.80	104.80	103.80	102.80	101.80	100.80	99.80	98.80
1,810	1,820	109.40	108.40	107.40	106.40	105.40	104.40	103.40	102.40	101.40	100.40	99.40
1,820	1,830	110.10	109.10	108.10	107.10	106.10	105.10	104.10	103.10	102.10	101.10	100.10
1,830	1,840	110.70	109.70	108.70	107.70	106.70	105.70	104.70	103.70	102.70	101.70	100.70
1,840	1,850	111.40	110.40	109.40	108.40	107.40	106.40	105.40	104.40	103.40	102.40	101.40
1,850	1,860	112.00	111.00	110.00	109.00	108.00	107.00	106.00	105.00	104.00	103.00	102.00
1,860	1,870	112.70	111.70	110.70	109.70	108.70	107.70	106.70	105.70	104.70	103.70	102.70
1,870	1,880	113.30	112.30	111.30	110.30	109.30	108.30	107.30	106.30	105.30	104.30	103.30
1,880	1,890	114.00	113.00	112.00	111.00	110.00	109.00	108.00	107.00	106.00	105.00	104.00
1,890	1,900	114.60	113.60	112.60	111.60	110.60	109.60	108.60	107.60	106.60	105.60	104.60
1,900	1,910	115.30	114.30	113.30	112.30	111.30	110.30	109.30	108.30	107.30	106.30	105.30
1,910	1,920	115.90	114.90	113.90	112.90	111.90	110.90	109.90	108.90	107.90	106.90	105.90
1,920	1,930	116.60	115.60	114.60	113.60	112.60	111.60	110.60	109.60	108.60	107.60	106.60
1,930	1,940	117.20	116.20	115.20	114.20	113.20	112.20	111.20	110.20	109.20	108.20	107.20
1,940	1,950	117.90	116.90	115.90	114.90	113.90	112.90	111.90	110.90	109.90	108.90	107.90
1,950	1,960	118.50	117.50	116.50	115.50	114.50	113.50	112.50	111.50	110.50	109.50	108.50
1,960	1,970	119.20	118.20	117.20	116.20	115.20	114.20	113.20	112.20	111.20	110.20	109.20
1,970	1,980	119.80	118.80	117.80	116.80	115.80	114.80	113.80	112.80	111.80	110.80	109.80
1,980	1,990	120.50	119.50	118.50	117.50	116.50	115.50	114.50	113.50	112.50	111.50	110.50
1,990	5,743	6.5% of the excess over \$1,990 PLUS										
		120.80	119.80	118.80	117.80	116.80	115.80	114.80	113.80	112.80	111.80	110.80
5,743	8,430	6.75% of the excess over \$5,743 PLUS										
		364.70	363.70	362.70	361.70	360.70	359.70	358.70	357.70	356.70	355.70	354.70
8,430	and over	7.75% of the excess over \$8,430 PLUS										
		546.10	545.10	544.00	543.00	541.90	540.90	539.90	538.80	537.80	536.80	535.70

* 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:										
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	210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
210	220	.20										
220	230	.70										
230	240	1.10	.40									
240	250	1.60	.90	.20								
250	260	2.00	1.30	.60								
260	270	2.50	1.80	1.10	.40							
270	280	3.00	2.30	1.60	.80	.10						
280	290	3.40	2.70	2.00	1.30	.60						
290	300	3.90	3.20	2.50	1.80	1.10	.40					
300	310	4.30	3.60	2.90	2.20	1.50	.80	.10				
310	320	4.80	4.10	3.40	2.70	2.00	1.30	.60				
320	330	5.30	4.60	3.90	3.10	2.40	1.70	1.00	.30			
330	340	5.70	5.00	4.30	3.60	2.90	2.20	1.50	.80	.10		
340	350	6.20	5.50	4.80	4.10	3.40	2.70	1.90	1.20	.50		
350	360	6.60	5.90	5.20	4.50	3.80	3.10	2.40	1.70	1.00	.30	
360	370	7.10	6.40	5.70	5.00	4.30	3.60	2.90	2.20	1.40	.70	
370	380	7.60	6.90	6.20	5.40	4.70	4.00	3.30	2.60	1.90	1.20	.50
380	390	8.00	7.30	6.60	5.90	5.20	4.50	3.80	3.10	2.40	1.70	1.00
390	400	8.50	7.80	7.10	6.40	5.70	5.00	4.20	3.50	2.80	2.10	1.40
400	410	8.90	8.20	7.50	6.80	6.10	5.40	4.70	4.00	3.30	2.60	1.90
410	420	9.40	8.70	8.00	7.30	6.60	5.90	5.20	4.50	3.70	3.00	2.30
420	430	9.90	9.20	8.50	7.70	7.00	6.30	5.60	4.90	4.20	3.50	2.80
430	440	10.30	9.60	8.90	8.20	7.50	6.80	6.10	5.40	4.70	4.00	3.30
440	450	10.80	10.10	9.40	8.70	8.00	7.30	6.50	5.80	5.10	4.40	3.70
450	460	11.20	10.50	9.80	9.10	8.40	7.70	7.00	6.30	5.60	4.90	4.20
460	470	11.70	11.00	10.30	9.60	8.90	8.20	7.50	6.80	6.00	5.30	4.60
470	480	12.20	11.50	10.80	10.00	9.30	8.60	7.90	7.20	6.50	5.80	5.10
480	490	12.60	11.90	11.20	10.50	9.80	9.10	8.40	7.70	7.00	6.30	5.60
490	500	13.10	12.40	11.70	11.00	10.30	9.60	8.80	8.10	7.40	6.70	6.00
500	510	13.50	12.80	12.10	11.40	10.70	10.00	9.30	8.60	7.90	7.20	6.50
510	520	14.00	13.30	12.60	11.90	11.20	10.50	9.80	9.10	8.30	7.60	6.90
520	530	14.50	13.80	13.10	12.30	11.60	10.90	10.20	9.50	8.80	8.10	7.40
530	540	14.90	14.20	13.50	12.80	12.10	11.40	10.70	10.00	9.30	8.60	7.90
540	550	15.40	14.70	14.00	13.30	12.60	11.90	11.10	10.40	9.70	9.00	8.30
550	560	15.80	15.10	14.40	13.70	13.00	12.30	11.60	10.90	10.20	9.50	8.80
560	570	16.30	15.60	14.90	14.20	13.50	12.80	12.10	11.40	10.60	9.90	9.20
570	580	16.80	16.10	15.40	14.60	13.90	13.20	12.50	11.80	11.10	10.40	9.70
580	590	17.30	16.60	15.90	15.20	14.50	13.80	13.10	12.40	11.70	11.00	10.20
590	600	17.90	17.20	16.50	15.80	15.00	14.30	13.60	12.90	12.20	11.50	10.80
600	610	18.70	17.70	17.00	16.30	15.60	14.90	14.20	13.50	12.80	12.10	11.30
610	620	19.40	18.50	17.60	16.90	16.10	15.40	14.70	14.00	13.30	12.60	11.90
620	630	20.20	19.20	18.30	17.40	16.70	16.00	15.30	14.60	13.90	13.20	12.50
630	640	20.90	19.90	19.00	18.10	17.30	16.50	15.80	15.10	14.40	13.70	13.00
640	650	21.60	20.70	19.70	18.80	17.80	17.10	16.40	15.70	15.00	14.30	13.60
650	660	22.40	21.40	20.50	19.50	18.60	17.60	16.90	16.20	15.50	14.80	14.10
660	670	23.10	22.20	21.20	20.30	19.30	18.40	17.50	16.80	16.10	15.40	14.70
670	680	23.80	22.90	22.00	21.00	20.10	19.10	18.20	17.30	16.60	15.90	15.20
680	690	24.60	23.60	22.70	21.70	20.80	19.90	18.90	18.00	17.20	16.50	15.80
690	700	25.30	24.40	23.40	22.50	21.50	20.60	19.60	18.70	17.80	17.00	16.30
700	710	26.10	25.10	24.20	23.20	22.30	21.30	20.40	19.40	18.50	17.60	16.90
710	720	26.80	25.90	24.90	24.00	23.00	22.10	21.10	20.20	19.20	18.30	17.40
720	730	27.50	26.60	25.60	24.70	23.80	22.80	21.90	20.90	20.00	19.00	18.10
730	740	28.30	27.30	26.40	25.40	24.50	23.50	22.60	21.70	20.70	19.80	18.80
740	750	29.00	28.10	27.10	26.20	25.20	24.30	23.30	22.40	21.40	20.50	19.50
750	760	29.70	28.80	27.90	26.90	26.00	25.00	24.10	23.10	22.20	21.20	20.30
760	770	30.50	29.50	28.60	27.60	26.70	25.80	24.80	23.90	22.90	22.00	21.00
770	780	31.20	30.30	29.30	28.40	27.40	26.50	25.50	24.60	23.70	22.70	21.80
780	790	32.00	31.00	30.10	29.10	28.20	27.20	26.30	25.30	24.40	23.40	22.50
790	800	32.70	31.80	30.80	29.90	28.90	28.00	27.00	26.10	25.10	24.20	23.20
800	810	33.40	32.50	31.50	30.60	29.70	28.70	27.80	26.80	25.90	24.90	24.00
810	820	34.20	33.20	32.30	31.30	30.40	29.40	28.50	27.60	26.60	25.70	24.70
820	830	34.90	34.00	33.00	32.10	31.10	30.20	29.20	28.30	27.30	26.40	25.50
830	840	35.70	34.70	33.80	32.80	31.90	30.90	30.00	29.00	28.10	27.10	26.20
840	850	36.40	35.40	34.50	33.60	32.60	31.70	30.70	29.80	28.80	27.90	26.90

MARRIED PERSONS – BIWEEKLY 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:										
850	860	\$ 37.10	\$ 36.20	\$ 35.20	\$ 34.30	\$ 33.30	\$ 32.40	\$ 31.50	\$ 30.50	\$ 29.60	\$ 28.60	\$ 27.70
860	870	37.90	36.90	36.00	35.00	34.10	33.10	32.20	31.20	30.30	29.40	28.40
870	880	38.60	37.70	36.70	35.80	34.80	33.90	32.90	32.00	31.00	30.10	29.10
880	890	39.30	38.40	37.50	36.50	35.60	34.60	33.70	32.70	31.80	30.80	29.90
890	900	40.10	39.10	38.20	37.20	36.30	35.40	34.40	33.50	32.50	31.60	30.60
900	910	40.80	39.90	38.90	38.00	37.00	36.10	35.10	34.20	33.20	32.30	31.40
910	920	41.60	40.60	39.70	38.70	37.80	36.80	35.90	34.90	34.00	33.00	32.10
920	930	42.40	41.40	40.40	39.50	38.50	37.60	36.60	35.70	34.70	33.80	32.80
930	940	43.10	42.10	41.10	40.20	39.20	38.30	37.40	36.40	35.50	34.50	33.60
940	950	43.90	42.90	41.90	40.90	40.00	39.00	38.10	37.10	36.20	35.30	34.30
950	960	44.70	43.70	42.70	41.70	40.70	39.80	38.80	37.90	36.90	36.00	35.00
960	970	45.50	44.50	43.50	42.50	41.50	40.50	39.60	38.60	37.70	36.70	35.80
970	980	46.30	45.30	44.30	43.30	42.30	41.30	40.30	39.40	38.40	37.50	36.50
980	990	47.00	46.00	45.00	44.00	43.00	42.00	41.00	40.10	39.20	38.20	37.30
990	1,000	47.80	46.80	45.80	44.80	43.80	42.80	41.80	40.80	39.90	38.90	38.00
1,000	1,010	48.60	47.60	46.60	45.60	44.60	43.60	42.60	41.60	40.60	39.70	38.70
1,010	1,020	49.40	48.40	47.40	46.40	45.40	44.40	43.40	42.40	41.40	40.40	39.50
1,020	1,030	50.20	49.20	48.20	47.20	46.20	45.20	44.20	43.20	42.20	41.20	40.20
1,030	1,040	50.90	49.90	48.90	47.90	46.90	45.90	44.90	43.90	42.90	41.90	41.00
1,040	1,050	51.70	50.70	49.70	48.70	47.70	46.70	45.70	44.70	43.70	42.70	41.70
1,050	1,060	52.50	51.50	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50
1,060	1,070	53.30	52.30	51.30	50.30	49.30	48.30	47.30	46.30	45.30	44.30	43.30
1,070	1,080	54.10	53.10	52.10	51.10	50.10	49.10	48.10	47.10	46.10	45.10	44.10
1,080	1,090	54.80	53.80	52.80	51.80	50.80	49.80	48.80	47.80	46.80	45.80	44.80
1,090	1,100	55.60	54.60	53.60	52.60	51.60	50.60	49.60	48.60	47.60	46.60	45.60
1,100	1,110	56.40	55.40	54.40	53.40	52.40	51.40	50.40	49.40	48.40	47.40	46.40
1,110	1,120	57.20	56.20	55.20	54.20	53.20	52.20	51.20	50.20	49.20	48.20	47.20
1,120	1,130	58.00	57.00	56.00	55.00	54.00	53.00	52.00	51.00	50.00	49.00	48.00
1,130	1,140	58.70	57.70	56.70	55.70	54.70	53.70	52.70	51.70	50.70	49.70	48.70
1,140	1,150	59.50	58.50	57.50	56.50	55.50	54.50	53.50	52.50	51.50	50.50	49.50
1,150	1,160	60.30	59.30	58.30	57.30	56.30	55.30	54.30	53.30	52.30	51.30	50.30
1,160	1,170	61.10	60.10	59.10	58.10	57.10	56.10	55.10	54.10	53.10	52.10	51.10
1,170	1,180	61.90	60.90	59.90	58.90	57.90	56.90	55.90	54.90	53.90	52.90	51.90
1,180	1,190	62.60	61.60	60.60	59.60	58.60	57.60	56.60	55.60	54.60	53.60	52.60
1,190	1,200	63.40	62.40	61.40	60.40	59.40	58.40	57.40	56.40	55.40	54.40	53.40
1,200	1,210	64.20	63.20	62.20	61.20	60.20	59.20	58.20	57.20	56.20	55.20	54.20
1,210	1,220	65.00	64.00	63.00	62.00	61.00	60.00	59.00	58.00	57.00	56.00	55.00
1,220	1,230	65.80	64.80	63.80	62.80	61.80	60.80	59.80	58.80	57.80	56.80	55.80
1,230	1,240	66.50	65.50	64.50	63.50	62.50	61.50	60.50	59.50	58.50	57.50	56.50
1,240	1,250	67.30	66.30	65.30	64.30	63.30	62.30	61.30	60.30	59.30	58.30	57.30
1,250	1,260	68.10	67.10	66.10	65.10	64.10	63.10	62.10	61.10	60.10	59.10	58.10
1,260	1,270	68.90	67.90	66.90	65.90	64.90	63.90	62.90	61.90	60.90	59.90	58.90
1,270	1,280	69.70	68.70	67.70	66.70	65.70	64.70	63.70	62.70	61.70	60.70	59.70
1,280	1,290	70.40	69.40	68.40	67.40	66.40	65.40	64.40	63.40	62.40	61.40	60.40
1,290	1,300	71.20	70.20	69.20	68.20	67.20	66.20	65.20	64.20	63.20	62.20	61.20
1,300	1,310	72.00	71.00	70.00	69.00	68.00	67.00	66.00	65.00	64.00	63.00	62.00
1,310	1,320	72.80	71.80	70.80	69.80	68.80	67.80	66.80	65.80	64.80	63.80	62.80
1,320	1,330	73.60	72.60	71.60	70.60	69.60	68.60	67.60	66.60	65.60	64.60	63.60
1,330	1,340	74.30	73.30	72.30	71.30	70.30	69.30	68.30	67.30	66.30	65.30	64.30
1,340	1,350	75.10	74.10	73.10	72.10	71.10	70.10	69.10	68.10	67.10	66.10	65.10
1,350	1,360	75.90	74.90	73.90	72.90	71.90	70.90	69.90	68.90	67.90	66.90	65.90
1,360	1,370	76.70	75.70	74.70	73.70	72.70	71.70	70.70	69.70	68.70	67.70	66.70
1,370	1,380	77.50	76.50	75.50	74.50	73.50	72.50	71.50	70.50	69.50	68.50	67.50
1,380	1,390	78.20	77.20	76.20	75.20	74.20	73.20	72.20	71.20	70.20	69.20	68.20
1,390	1,400	79.00	78.00	77.00	76.00	75.00	74.00	73.00	72.00	71.00	70.00	69.00
1,400	1,410	79.80	78.80	77.80	76.80	75.80	74.80	73.80	72.80	71.80	70.80	69.80
1,410	1,420	80.60	79.60	78.60	77.60	76.60	75.60	74.60	73.60	72.60	71.60	70.60
1,420	1,430	81.40	80.40	79.40	78.40	77.40	76.40	75.40	74.40	73.40	72.40	71.40
1,430	1,440	82.10	81.10	80.10	79.10	78.10	77.10	76.10	75.10	74.10	73.10	72.10
1,440	1,450	82.90	81.90	80.90	79.90	78.90	77.90	76.90	75.90	74.90	73.90	72.90
1,450	1,460	83.70	82.70	81.70	80.70	79.70	78.70	77.70	76.70	75.70	74.70	73.70
1,460	1,470	84.50	83.50	82.50	81.50	80.50	79.50	78.50	77.50	76.50	75.50	74.50
1,470	1,480	85.30	84.30	83.30	82.30	81.30	80.30	79.30	78.30	77.30	76.30	75.30
1,480	1,490	86.00	85.00	84.00	83.00	82.00	81.00	80.00	79.00	78.00	77.00	76.00
1,490	1,500	86.80	85.80	84.80	83.80	82.80	81.80	80.80	79.80	78.80	77.80	76.80

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	\$ 87.60	\$ 86.60	\$ 85.60	\$ 84.60	\$ 83.60	\$ 82.60	\$ 81.60	\$ 80.60	\$ 79.60	\$ 78.60	\$ 77.60
1,510	1,520	88.40	87.40	86.40	85.40	84.40	83.40	82.40	81.40	80.40	79.40	78.40
1,520	1,530	89.20	88.20	87.20	86.20	85.20	84.20	83.20	82.20	81.20	80.20	79.20
1,530	1,540	89.90	88.90	87.90	86.90	85.90	84.90	83.90	82.90	81.90	80.90	79.90
1,540	1,550	90.70	89.70	88.70	87.70	86.70	85.70	84.70	83.70	82.70	81.70	80.70
1,550	1,560	91.50	90.50	89.50	88.50	87.50	86.50	85.50	84.50	83.50	82.50	81.50
1,560	1,570	92.30	91.30	90.30	89.30	88.30	87.30	86.30	85.30	84.30	83.30	82.30
1,570	1,580	93.10	92.10	91.10	90.10	89.10	88.10	87.10	86.10	85.10	84.10	83.10
1,580	1,590	93.80	92.80	91.80	90.80	89.80	88.80	87.80	86.80	85.80	84.80	83.80
1,590	1,600	94.60	93.60	92.60	91.60	90.60	89.60	88.60	87.60	86.60	85.60	84.60
1,600	1,610	95.40	94.40	93.40	92.40	91.40	90.40	89.40	88.40	87.40	86.40	85.40
1,610	1,620	96.20	95.20	94.20	93.20	92.20	91.20	90.20	89.20	88.20	87.20	86.20
1,620	1,630	97.00	96.00	95.00	94.00	93.00	92.00	91.00	90.00	89.00	88.00	87.00
1,630	1,640	97.70	96.70	95.70	94.70	93.70	92.70	91.70	90.70	89.70	88.70	87.70
1,640	1,650	98.40	97.40	96.40	95.40	94.40	93.40	92.40	91.40	90.40	89.40	88.40
1,650	1,660	99.00	98.00	97.00	96.00	95.00	94.00	93.00	92.00	91.00	90.00	89.00
1,660	1,670	99.70	98.70	97.70	96.70	95.70	94.70	93.70	92.70	91.70	90.70	89.70
1,670	1,680	100.30	99.30	98.30	97.30	96.30	95.30	94.30	93.30	92.30	91.30	90.30
1,680	1,690	101.00	100.00	99.00	98.00	97.00	96.00	95.00	94.00	93.00	92.00	91.00
1,690	1,700	101.60	100.60	99.60	98.60	97.60	96.60	95.60	94.60	93.60	92.60	91.60
1,700	1,710	102.30	101.30	100.30	99.30	98.30	97.30	96.30	95.30	94.30	93.30	92.30
1,710	1,720	102.90	101.90	100.90	99.90	98.90	97.90	96.90	95.90	94.90	93.90	92.90
1,720	1,730	103.60	102.60	101.60	100.60	99.60	98.60	97.60	96.60	95.60	94.60	93.60
1,730	1,740	104.20	103.20	102.20	101.20	100.20	99.20	98.20	97.20	96.20	95.20	94.20
1,740	1,750	104.90	103.90	102.90	101.90	100.90	99.90	98.90	97.90	96.90	95.90	94.90
1,750	1,760	105.50	104.50	103.50	102.50	101.50	100.50	99.50	98.50	97.50	96.50	95.50
1,760	1,770	106.20	105.20	104.20	103.20	102.20	101.20	100.20	99.20	98.20	97.20	96.20
1,770	1,780	106.80	105.80	104.80	103.80	102.80	101.80	100.80	99.80	98.80	97.80	96.80
1,780	1,790	107.50	106.50	105.50	104.50	103.50	102.50	101.50	100.50	99.50	98.50	97.50
1,790	1,800	108.10	107.10	106.10	105.10	104.10	103.10	102.10	101.10	100.10	99.10	98.10
1,800	1,810	108.80	107.80	106.80	105.80	104.80	103.80	102.80	101.80	100.80	99.80	98.80
1,810	1,820	109.40	108.40	107.40	106.40	105.40	104.40	103.40	102.40	101.40	100.40	99.40
1,820	1,830	110.10	109.10	108.10	107.10	106.10	105.10	104.10	103.10	102.10	101.10	100.10
1,830	1,840	110.70	109.70	108.70	107.70	106.70	105.70	104.70	103.70	102.70	101.70	100.70
1,840	1,850	111.40	110.40	109.40	108.40	107.40	106.40	105.40	104.40	103.40	102.40	101.40
1,850	1,860	112.00	111.00	110.00	109.00	108.00	107.00	106.00	105.00	104.00	103.00	102.00
1,860	1,870	112.70	111.70	110.70	109.70	108.70	107.70	106.70	105.70	104.70	103.70	102.70
1,870	1,880	113.30	112.30	111.30	110.30	109.30	108.30	107.30	106.30	105.30	104.30	103.30
1,880	1,890	114.00	113.00	112.00	111.00	110.00	109.00	108.00	107.00	106.00	105.00	104.00
1,890	1,900	114.60	113.60	112.60	111.60	110.60	109.60	108.60	107.60	106.60	105.60	104.60
1,900	1,910	115.30	114.30	113.30	112.30	111.30	110.30	109.30	108.30	107.30	106.30	105.30
1,910	1,920	115.90	114.90	113.90	112.90	111.90	110.90	109.90	108.90	107.90	106.90	105.90
1,920	1,930	116.60	115.60	114.60	113.60	112.60	111.60	110.60	109.60	108.60	107.60	106.60
1,930	1,940	117.20	116.20	115.20	114.20	113.20	112.20	111.20	110.20	109.20	108.20	107.20
1,940	1,950	117.90	116.90	115.90	114.90	113.90	112.90	111.90	110.90	109.90	108.90	107.90
1,950	1,960	118.50	117.50	116.50	115.50	114.50	113.50	112.50	111.50	110.50	109.50	108.50
1,960	1,970	119.20	118.20	117.20	116.20	115.20	114.20	113.20	112.20	111.20	110.20	109.20
1,970	1,980	119.80	118.80	117.80	116.80	115.80	114.80	113.80	112.80	111.80	110.80	109.80
1,980	1,990	120.50	119.50	118.50	117.50	116.50	115.50	114.50	113.50	112.50	111.50	110.50
1,990	2,000	121.10	120.10	119.10	118.10	117.10	116.10	115.10	114.10	113.10	112.10	111.10
2,000	2,010	121.80	120.80	119.80	118.80	117.80	116.80	115.80	114.80	113.80	112.80	111.80
2,010	2,020	122.40	121.40	120.40	119.40	118.40	117.40	116.40	115.40	114.40	113.40	112.40
2,020	2,030	123.10	122.10	121.10	120.10	119.10	118.10	117.10	116.10	115.10	114.10	113.10
2,030	2,040	123.70	122.70	121.70	120.70	119.70	118.70	117.70	116.70	115.70	114.70	113.70
2,040	2,050	124.40	123.40	122.40	121.40	120.40	119.40	118.40	117.40	116.40	115.40	114.40
		6.5% of the excess over \$2,050 PLUS										
2,050	5,743	124.70	123.70	122.70	121.70	120.70	119.70	118.70	117.70	116.70	115.70	114.70
		6.75% of the excess over \$5,743 PLUS										
5,743	8,430	364.70	363.70	362.70	361.70	360.70	359.70	358.70	357.70	356.70	355.70	354.70
		7.75% of the excess over \$8,430 PLUS										
8,430	and over	546.10	545.10	544.00	543.00	541.90	540.90	539.90	538.80	537.80	536.80	535.70

* 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:										
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	170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
170	180	.40										
180	190	.90	.10									
190	200	1.40	.60									
200	210	1.80	1.00	.30								
210	220	2.30	1.50	.70								
220	230	2.70	2.00	1.20	.40							
230	240	3.20	2.40	1.70	.90	.10						
240	250	3.70	2.90	2.10	1.40	.60						
250	260	4.10	3.30	2.60	1.80	1.00	.30					
260	270	4.60	3.80	3.00	2.30	1.50	.70					
270	280	5.00	4.30	3.50	2.70	2.00	1.20	.40				
280	290	5.50	4.70	4.00	3.20	2.40	1.70	.90	.10			
290	300	6.00	5.20	4.40	3.70	2.90	2.10	1.40	.60			
300	310	6.40	5.60	4.90	4.10	3.30	2.60	1.80	1.00	.30		
310	320	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50	.70		
320	330	7.30	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20	.40	
330	340	7.80	7.00	6.30	5.50	4.70	4.00	3.20	2.40	1.70	.90	.10
340	350	8.30	7.50	6.70	6.00	5.20	4.40	3.70	2.90	2.10	1.40	.60
350	360	8.70	7.90	7.20	6.40	5.60	4.90	4.10	3.30	2.60	1.80	1.00
360	370	9.20	8.40	7.60	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50
370	380	9.60	8.90	8.10	7.30	6.60	5.80	5.00	4.30	3.50	2.70	2.00
380	390	10.10	9.30	8.60	7.80	7.00	6.30	5.50	4.70	4.00	3.20	2.40
390	400	10.60	9.80	9.00	8.30	7.50	6.70	6.00	5.20	4.40	3.70	2.90
400	410	11.00	10.20	9.50	8.70	7.90	7.20	6.40	5.60	4.90	4.10	3.30
410	420	11.50	10.70	9.90	9.20	8.40	7.60	6.90	6.10	5.30	4.60	3.80
420	430	11.90	11.20	10.40	9.60	8.90	8.10	7.30	6.60	5.80	5.00	4.30
430	440	12.40	11.60	10.90	10.10	9.30	8.60	7.80	7.00	6.30	5.50	4.70
440	450	12.90	12.10	11.30	10.60	9.80	9.00	8.30	7.50	6.70	6.00	5.20
450	460	13.40	12.60	11.80	11.10	10.30	9.50	8.80	8.00	7.20	6.50	5.70
460	470	13.90	13.10	12.40	11.60	10.80	10.10	9.30	8.50	7.80	7.00	6.20
470	480	14.40	13.60	12.90	12.10	11.30	10.60	9.80	9.00	8.30	7.50	6.70
480	490	14.90	14.20	13.40	12.60	11.90	11.10	10.30	9.60	8.80	8.00	7.30
490	500	15.40	14.70	13.90	13.10	12.40	11.60	10.80	10.10	9.30	8.50	7.80
500	510	16.00	15.20	14.40	13.70	12.90	12.10	11.40	10.60	9.80	9.10	8.30
510	520	16.50	15.70	14.90	14.20	13.40	12.60	11.90	11.10	10.30	9.60	8.80
520	530	17.00	16.20	15.50	14.70	13.90	13.20	12.40	11.60	10.90	10.10	9.30
530	540	17.50	16.70	16.00	15.20	14.40	13.70	12.90	12.10	11.40	10.60	9.80
540	550	18.00	17.30	16.50	15.70	15.00	14.20	13.40	12.70	11.90	11.10	10.40
550	560	18.50	17.80	17.00	16.20	15.50	14.70	13.90	13.20	12.40	11.60	10.90
560	570	19.00	18.30	17.50	16.70	16.00	15.20	14.40	13.70	12.90	12.10	11.40
570	580	19.70	18.80	18.00	17.30	16.50	15.70	15.00	14.20	13.40	12.70	11.90
580	590	20.40	19.40	18.50	17.80	17.00	16.20	15.50	14.70	13.90	13.20	12.40
590	600	21.10	20.10	19.10	18.30	17.50	16.80	16.00	15.20	14.50	13.70	12.90
600	610	21.80	20.70	19.70	18.80	18.00	17.30	16.50	15.70	15.00	14.20	13.40
610	620	22.50	21.40	20.40	19.40	18.60	17.80	17.00	16.30	15.50	14.70	14.00
620	630	23.20	22.10	21.10	20.10	19.10	18.30	17.50	16.80	16.00	15.20	14.50
630	640	23.80	22.80	21.80	20.80	19.70	18.80	18.10	17.30	16.50	15.80	15.00
640	650	24.50	23.50	22.50	21.50	20.40	19.40	18.60	17.80	17.00	16.30	15.50
650	660	25.20	24.20	23.20	22.10	21.10	20.10	19.10	18.30	17.60	16.80	16.00
660	670	25.90	24.90	23.90	22.80	21.80	20.80	19.80	18.80	18.10	17.30	16.50
670	680	26.60	25.60	24.50	23.50	22.50	21.50	20.40	19.40	18.60	17.80	17.10
680	690	27.30	26.30	25.20	24.20	23.20	22.20	21.10	20.10	19.10	18.30	17.60
690	700	28.00	26.90	25.90	24.90	23.90	22.80	21.80	20.80	19.80	18.80	18.10
700	710	28.70	27.60	26.60	25.60	24.60	23.50	22.50	21.50	20.50	19.40	18.60
710	720	29.40	28.30	27.30	26.30	25.30	24.20	23.20	22.20	21.20	20.10	19.10
720	730	30.00	29.00	28.00	27.00	25.90	24.90	23.90	22.90	21.80	20.80	19.80
730	740	30.70	29.70	28.70	27.70	26.60	25.60	24.60	23.60	22.50	21.50	20.50
740	750	31.40	30.40	29.40	28.30	27.30	26.30	25.30	24.20	23.20	22.20	21.20
750	760	32.10	31.10	30.10	29.00	28.00	27.00	26.00	24.90	23.90	22.90	21.90
760	770	32.80	31.80	30.70	29.70	28.70	27.70	26.60	25.60	24.60	23.60	22.50
770	780	33.50	32.50	31.40	30.40	29.40	28.40	27.30	26.30	25.30	24.30	23.20
780	790	34.20	33.10	32.10	31.10	30.10	29.00	28.00	27.00	26.00	24.90	23.90
790	800	34.90	33.80	32.80	31.80	30.80	29.70	28.70	27.70	26.70	25.60	24.60
800	810	35.60	34.50	33.50	32.50	31.50	30.40	29.40	28.40	27.40	26.30	25.30

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	\$ 36.20	\$ 35.20	\$ 34.20	\$ 33.20	\$ 32.10	\$ 31.10	\$ 30.10	\$ 29.10	\$ 28.00	\$ 27.00	\$ 26.00
820	830	36.90	35.90	34.90	33.90	32.80	31.80	30.80	29.80	28.70	27.70	26.70
830	840	37.60	36.60	35.60	34.50	33.50	32.50	31.50	30.40	29.40	28.40	27.40
840	850	38.30	37.30	36.30	35.20	34.20	33.20	32.20	31.10	30.10	29.10	28.10
850	860	39.00	38.00	36.90	35.90	34.90	33.90	32.80	31.80	30.80	29.80	28.70
860	870	39.70	38.70	37.60	36.60	35.60	34.60	33.50	32.50	31.50	30.50	29.40
870	880	40.40	39.30	38.30	37.30	36.30	35.20	34.20	33.20	32.20	31.10	30.10
880	890	41.10	40.00	39.00	38.00	37.00	35.90	34.90	33.90	32.90	31.80	30.80
890	900	41.70	40.70	39.70	38.70	37.60	36.60	35.60	34.60	33.50	32.50	31.50
900	910	42.40	41.40	40.40	39.40	38.30	37.30	36.30	35.30	34.20	33.20	32.20
910	920	43.10	42.10	41.10	40.10	39.00	38.00	37.00	36.00	34.90	33.90	32.90
920	930	43.80	42.80	41.80	40.70	39.70	38.70	37.70	36.60	35.60	34.60	33.60
930	940	44.50	43.50	42.50	41.40	40.40	39.40	38.40	37.30	36.30	35.30	34.30
940	950	45.20	44.20	43.10	42.10	41.10	40.10	39.00	38.00	37.00	36.00	34.90
950	960	46.00	44.90	43.80	42.80	41.80	40.80	39.70	38.70	37.70	36.70	35.60
960	970	46.70	45.60	44.50	43.50	42.50	41.40	40.40	39.40	38.40	37.30	36.30
970	980	47.40	46.30	45.20	44.20	43.20	42.10	41.10	40.10	39.10	38.00	37.00
980	990	48.10	47.10	46.00	44.90	43.80	42.80	41.80	40.80	39.70	38.70	37.70
990	1,000	48.90	47.80	46.70	45.60	44.50	43.50	42.50	41.50	40.40	39.40	38.40
1,000	1,010	49.60	48.50	47.40	46.30	45.30	44.20	43.20	42.20	41.10	40.10	39.10
1,010	1,020	50.30	49.20	48.20	47.10	46.00	44.90	43.90	42.80	41.80	40.80	39.80
1,020	1,030	51.00	50.00	48.90	47.80	46.70	45.60	44.60	43.50	42.50	41.50	40.50
1,030	1,040	51.80	50.70	49.60	48.50	47.40	46.40	45.30	44.20	43.20	42.20	41.10
1,040	1,050	52.50	51.40	50.30	49.30	48.20	47.10	46.00	44.90	43.90	42.90	41.80
1,050	1,060	53.20	52.10	51.10	50.00	48.90	47.80	46.70	45.60	44.60	43.50	42.50
1,060	1,070	54.00	52.90	51.80	50.70	49.60	48.50	47.50	46.40	45.30	44.20	43.20
1,070	1,080	54.70	53.60	52.50	51.40	50.40	49.30	48.20	47.10	46.00	44.90	43.90
1,080	1,090	55.40	54.30	53.30	52.20	51.10	50.00	48.90	47.80	46.80	45.70	44.60
1,090	1,100	56.10	55.10	54.00	52.90	51.80	50.70	49.60	48.60	47.50	46.40	45.30
1,100	1,110	56.90	55.80	54.70	53.60	52.50	51.50	50.40	49.30	48.20	47.10	46.00
1,110	1,120	57.60	56.50	55.40	54.40	53.30	52.20	51.10	50.00	48.90	47.90	46.80
1,120	1,130	58.30	57.20	56.20	55.10	54.00	52.90	51.80	50.70	49.70	48.60	47.50
1,130	1,140	59.10	58.00	56.90	55.80	54.70	53.60	52.60	51.50	50.40	49.30	48.20
1,140	1,150	59.80	58.70	57.60	56.50	55.50	54.40	53.30	52.20	51.10	50.00	49.00
1,150	1,160	60.50	59.40	58.30	57.30	56.20	55.10	54.00	52.90	51.80	50.80	49.70
1,160	1,170	61.20	60.20	59.10	58.00	56.90	55.80	54.70	53.70	52.60	51.50	50.40
1,170	1,180	62.00	60.90	59.80	58.70	57.60	56.60	55.50	54.40	53.30	52.20	51.10
1,180	1,190	62.70	61.60	60.50	59.40	58.40	57.30	56.20	55.10	54.00	52.90	51.90
1,190	1,200	63.40	62.30	61.30	60.20	59.10	58.00	56.90	55.80	54.80	53.70	52.60
1,200	1,210	64.20	63.10	62.00	60.90	59.80	58.70	57.70	56.60	55.50	54.40	53.30
1,210	1,220	64.90	63.80	62.70	61.60	60.50	59.50	58.40	57.30	56.20	55.10	54.00
1,220	1,230	65.60	64.50	63.40	62.40	61.30	60.20	59.10	58.00	56.90	55.90	54.80
1,230	1,240	66.30	65.30	64.20	63.10	62.00	60.90	59.80	58.80	57.70	56.60	55.50
1,240	1,250	67.10	66.00	64.90	63.80	62.70	61.60	60.60	59.50	58.40	57.30	56.20
1,250	1,260	67.80	66.70	65.60	64.50	63.50	62.40	61.30	60.20	59.10	58.00	57.00
1,260	1,270	68.50	67.40	66.40	65.30	64.20	63.10	62.00	60.90	59.90	58.80	57.70
1,270	1,280	69.20	68.20	67.10	66.00	64.90	63.80	62.70	61.70	60.60	59.50	58.40
1,280	1,290	70.00	68.90	67.80	66.70	65.60	64.60	63.50	62.40	61.30	60.20	59.10
1,290	1,300	70.70	69.60	68.50	67.50	66.40	65.30	64.20	63.10	62.00	61.00	59.90
1,300	1,310	71.40	70.30	69.30	68.20	67.10	66.00	64.90	63.80	62.80	61.70	60.60
1,310	1,320	72.20	71.10	70.00	68.90	67.80	66.70	65.70	64.60	63.50	62.40	61.30
1,320	1,330	72.90	71.80	70.70	69.60	68.60	67.50	66.40	65.30	64.20	63.10	62.10
1,330	1,340	73.60	72.50	71.50	70.40	69.30	68.20	67.10	66.00	65.00	63.90	62.80
1,340	1,350	74.30	73.30	72.20	71.10	70.00	68.90	67.80	66.80	65.70	64.60	63.50
1,350	1,360	75.10	74.00	72.90	71.80	70.70	69.70	68.60	67.50	66.40	65.30	64.20
1,360	1,370	75.80	74.70	73.60	72.60	71.50	70.40	69.30	68.20	67.10	66.10	65.00
1,370	1,380	76.50	75.40	74.40	73.30	72.20	71.10	70.00	68.90	67.90	66.80	65.70
1,380	1,390	77.30	76.20	75.10	74.00	72.90	71.80	70.80	69.70	68.60	67.50	66.40
1,390	1,400	78.00	76.90	75.80	74.70	73.70	72.60	71.50	70.40	69.30	68.20	67.20
1,400	1,410	78.70	77.60	76.50	75.50	74.40	73.30	72.20	71.10	70.00	69.00	67.90
1,410	1,420	79.40	78.40	77.30	76.20	75.10	74.00	72.90	71.90	70.80	69.70	68.60
1,420	1,430	80.20	79.10	78.00	76.90	75.80	74.80	73.70	72.60	71.50	70.40	69.30
1,430	1,440	80.90	79.80	78.70	77.60	76.60	75.50	74.40	73.30	72.20	71.10	70.10
1,440	1,450	81.60	80.50	79.50	78.40	77.30	76.20	75.10	74.00	73.00	71.90	70.80
1,450	1,460	82.40	81.30	80.20	79.10	78.00	76.90	75.90	74.80	73.70	72.60	71.50

SINGLE PERSONS – SEMI-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:										
1,460	1,470	\$ 83.10	\$ 82.00	\$ 80.90	\$ 79.80	\$ 78.70	\$ 77.70	\$ 76.60	\$ 75.50	\$ 74.40	\$ 73.30	\$ 72.20
1,470	1,480	83.80	82.70	81.60	80.60	79.50	78.40	77.30	76.20	75.10	74.10	73.00
1,480	1,490	84.50	83.50	82.40	81.30	80.20	79.10	78.00	77.00	75.90	74.80	73.70
1,490	1,500	85.30	84.20	83.10	82.00	80.90	79.80	78.80	77.70	76.60	75.50	74.40
1,500	1,510	86.00	84.90	83.80	82.70	81.70	80.60	79.50	78.40	77.30	76.20	75.20
1,510	1,520	86.70	85.60	84.60	83.50	82.40	81.30	80.20	79.10	78.10	77.00	75.90
1,520	1,530	87.40	86.40	85.30	84.20	83.10	82.00	80.90	79.90	78.80	77.70	76.60
1,530	1,540	88.20	87.10	86.00	84.90	83.80	82.80	81.70	80.60	79.50	78.40	77.30
1,540	1,550	88.90	87.80	86.70	85.70	84.60	83.50	82.40	81.30	80.20	79.20	78.10
1,550	1,560	89.60	88.50	87.50	86.40	85.30	84.20	83.10	82.00	81.00	79.90	78.80
1,560	1,570	90.40	89.30	88.20	87.10	86.00	84.90	83.90	82.80	81.70	80.60	79.50
1,570	1,580	91.10	90.00	88.90	87.80	86.80	85.70	84.60	83.50	82.40	81.30	80.30
1,580	1,590	91.80	90.70	89.70	88.60	87.50	86.40	85.30	84.20	83.20	82.10	81.00
1,590	1,600	92.50	91.50	90.40	89.30	88.20	87.10	86.00	85.00	83.90	82.80	81.70
1,600	1,610	93.30	92.20	91.10	90.00	88.90	87.90	86.80	85.70	84.60	83.50	82.40
1,610	1,620	94.00	92.90	91.80	90.80	89.70	88.60	87.50	86.40	85.30	84.30	83.20
1,620	1,630	94.70	93.60	92.60	91.50	90.40	89.30	88.20	87.10	86.10	85.00	83.90
1,630	1,640	95.50	94.40	93.30	92.20	91.10	90.00	89.00	87.90	86.80	85.70	84.60
1,640	1,650	96.20	95.10	94.00	92.90	91.90	90.80	89.70	88.60	87.50	86.40	85.40
1,650	1,660	96.90	95.80	94.70	93.70	92.60	91.50	90.40	89.30	88.20	87.20	86.10
1,660	1,670	97.60	96.60	95.50	94.40	93.30	92.20	91.10	90.10	89.00	87.90	86.80
1,670	1,680	98.40	97.30	96.20	95.10	94.00	93.00	91.90	90.80	89.70	88.60	87.50
1,680	1,690	99.10	98.00	96.90	95.80	94.80	93.70	92.60	91.50	90.40	89.30	88.30
1,690	1,700	99.80	98.70	97.70	96.60	95.50	94.40	93.30	92.20	91.20	90.10	89.00
1,700	1,710	100.60	99.50	98.40	97.30	96.20	95.10	94.10	93.00	91.90	90.80	89.70
1,710	1,720	101.30	100.20	99.10	98.00	96.90	95.90	94.80	93.70	92.60	91.50	90.40
1,720	1,730	102.00	100.90	99.80	98.80	97.70	96.60	95.50	94.40	93.30	92.30	91.20
1,730	1,740	102.70	101.70	100.60	99.50	98.40	97.30	96.20	95.20	94.10	93.00	91.90
1,740	1,750	103.50	102.40	101.30	100.20	99.10	98.00	97.00	95.90	94.80	93.70	92.60
1,750	1,760	104.20	103.10	102.00	100.90	99.90	98.80	97.70	96.60	95.50	94.40	93.40
1,760	1,770	104.90	103.80	102.80	101.70	100.60	99.50	98.40	97.30	96.30	95.20	94.10
1,770	1,780	105.60	104.60	103.50	102.40	101.30	100.20	99.10	98.10	97.00	95.90	94.80
1,780	1,790	106.40	105.30	104.20	103.10	102.00	101.00	99.90	98.80	97.70	96.60	95.50
1,790	1,800	107.10	106.00	104.90	103.90	102.80	101.70	100.60	99.50	98.40	97.40	96.30
1,800	1,810	107.80	106.70	105.70	104.60	103.50	102.40	101.30	100.20	99.20	98.10	97.00
1,810	1,820	108.60	107.50	106.40	105.30	104.20	103.10	102.10	101.00	99.90	98.80	97.70
1,820	1,830	109.30	108.20	107.10	106.00	105.00	103.90	102.80	101.70	100.60	99.50	98.50
1,830	1,840	110.00	108.90	107.80	106.70	105.70	104.60	103.50	102.40	101.30	100.20	99.20
1,840	1,850	110.60	109.60	108.50	107.40	106.30	105.20	104.10	103.10	102.00	100.90	99.80
1,850	1,860	111.30	110.20	109.10	108.00	107.00	105.90	104.80	103.70	102.60	101.50	100.50
1,860	1,870	111.90	110.90	109.80	108.70	107.60	106.50	105.40	104.40	103.30	102.20	101.10
1,870	1,880	112.60	111.50	110.40	109.30	108.30	107.20	106.10	105.00	103.90	102.80	101.80
1,880	1,890	113.20	112.20	111.10	110.00	108.90	107.80	106.70	105.70	104.60	103.50	102.40
1,890	1,900	113.90	112.80	111.70	110.60	109.60	108.50	107.40	106.30	105.20	104.10	103.10
1,900	1,910	114.50	113.50	112.40	111.30	110.20	109.10	108.00	107.00	105.90	104.80	103.70
1,910	1,920	115.20	114.10	113.00	111.90	110.90	109.80	108.70	107.60	106.50	105.40	104.40
1,920	1,930	115.80	114.80	113.70	112.60	111.50	110.40	109.30	108.30	107.20	106.10	105.00
1,930	1,940	116.50	115.40	114.30	113.20	112.20	111.10	110.00	108.90	107.80	106.70	105.70
1,940	1,950	117.10	116.10	115.00	113.90	112.80	111.70	110.60	109.60	108.50	107.40	106.30
1,950	1,960	117.80	116.70	115.60	114.50	113.50	112.40	111.30	110.20	109.10	108.00	107.00
1,960	1,970	118.40	117.40	116.30	115.20	114.10	113.00	111.90	110.90	109.80	108.70	107.60
1,970	1,980	119.10	118.00	116.90	115.80	114.80	113.70	112.60	111.50	110.40	109.30	108.30
1,980	1,990	119.70	118.70	117.60	116.50	115.40	114.30	113.20	112.20	111.10	110.00	108.90
1,990	2,000	120.40	119.30	118.20	117.10	116.10	115.00	113.90	112.80	111.70	110.60	109.60
2,000	2,010	121.00	120.00	118.90	117.80	116.70	115.60	114.50	113.50	112.40	111.30	110.20
		6.5% of the excess over \$2,010 PLUS										
2,010	6,222	121.40	120.30	119.20	118.10	117.00	115.90	114.90	113.80	112.70	111.60	110.50
		6.75% of the excess over \$6,222 PLUS										
6,222	9,133	395.10	394.10	393.00	391.90	390.80	389.70	388.60	387.60	386.50	385.40	384.30
		7.75% of the excess over \$9,133 PLUS										
9,133	and over	591.60	590.50	589.40	588.30	587.10	586.00	584.90	583.80	582.60	581.50	580.40

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

MARRIED PERSONS – SEMI-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	230	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
230	240	.30										
240	250	.80										
250	260	1.20	.50									
260	270	1.70	.90	.20								
270	280	2.20	1.40	.60								
280	290	2.60	1.90	1.10	.30							
290	300	3.10	2.30	1.50	.80							
300	310	3.50	2.80	2.00	1.20	.50						
310	320	4.00	3.20	2.50	1.70	.90	.20					
320	330	4.50	3.70	2.90	2.20	1.40	.60					
330	340	4.90	4.20	3.40	2.60	1.90	1.10	.30				
340	350	5.40	4.60	3.80	3.10	2.30	1.50	.80				
350	360	5.80	5.10	4.30	3.50	2.80	2.00	1.20	.50			
360	370	6.30	5.50	4.80	4.00	3.20	2.50	1.70	.90	.20		
370	380	6.80	6.00	5.20	4.50	3.70	2.90	2.20	1.40	.60		
380	390	7.20	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	.30	
390	400	7.70	6.90	6.10	5.40	4.60	3.80	3.10	2.30	1.50	.80	
400	410	8.10	7.40	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.20	.50
410	420	8.60	7.80	7.10	6.30	5.50	4.80	4.00	3.20	2.50	1.70	.90
420	430	9.10	8.30	7.50	6.80	6.00	5.20	4.50	3.70	2.90	2.20	1.40
430	440	9.50	8.80	8.00	7.20	6.50	5.70	4.90	4.20	3.40	2.60	1.90
440	450	10.00	9.20	8.40	7.70	6.90	6.10	5.40	4.60	3.80	3.10	2.30
450	460	10.40	9.70	8.90	8.10	7.40	6.60	5.80	5.10	4.30	3.50	2.80
460	470	10.90	10.10	9.40	8.60	7.80	7.10	6.30	5.50	4.80	4.00	3.20
470	480	11.40	10.60	9.80	9.10	8.30	7.50	6.80	6.00	5.20	4.50	3.70
480	490	11.80	11.10	10.30	9.50	8.80	8.00	7.20	6.50	5.70	4.90	4.20
490	500	12.30	11.50	10.70	10.00	9.20	8.40	7.70	6.90	6.10	5.40	4.60
500	510	12.70	12.00	11.20	10.40	9.70	8.90	8.10	7.40	6.60	5.80	5.10
510	520	13.20	12.40	11.70	10.90	10.10	9.40	8.60	7.80	7.10	6.30	5.50
520	530	13.70	12.90	12.10	11.40	10.60	9.80	9.10	8.30	7.50	6.80	6.00
530	540	14.10	13.40	12.60	11.80	11.10	10.30	9.50	8.80	8.00	7.20	6.50
540	550	14.60	13.80	13.00	12.30	11.50	10.70	10.00	9.20	8.40	7.70	6.90
550	560	15.00	14.30	13.50	12.70	12.00	11.20	10.40	9.70	8.90	8.10	7.40
560	570	15.50	14.70	14.00	13.20	12.40	11.70	10.90	10.10	9.40	8.60	7.80
570	580	16.00	15.20	14.40	13.70	12.90	12.10	11.40	10.60	9.80	9.10	8.30
580	590	16.40	15.70	14.90	14.10	13.40	12.60	11.80	11.10	10.30	9.50	8.80
590	600	16.90	16.10	15.30	14.60	13.80	13.00	12.30	11.50	10.70	10.00	9.20
600	610	17.30	16.60	15.80	15.00	14.30	13.50	12.70	12.00	11.20	10.40	9.70
610	620	17.80	17.00	16.30	15.50	14.70	14.00	13.20	12.40	11.70	10.90	10.10
620	630	18.30	17.50	16.70	16.00	15.20	14.40	13.70	12.90	12.10	11.40	10.60
630	640	18.80	18.10	17.30	16.50	15.80	15.00	14.20	13.50	12.70	11.90	11.20
640	650	19.50	18.60	17.80	17.10	16.30	15.50	14.80	14.00	13.20	12.50	11.70
650	660	20.20	19.20	18.40	17.60	16.90	16.10	15.30	14.60	13.80	13.00	12.30
660	670	20.90	19.90	19.00	18.20	17.40	16.70	15.90	15.10	14.40	13.60	12.80
670	680	21.70	20.70	19.60	18.70	18.00	17.20	16.40	15.70	14.90	14.10	13.40
680	690	22.40	21.40	20.40	19.30	18.50	17.80	17.00	16.20	15.50	14.70	13.90
690	700	23.20	22.10	21.10	20.10	19.10	18.30	17.50	16.80	16.00	15.20	14.50
700	710	23.90	22.90	21.80	20.80	19.80	18.90	18.10	17.30	16.60	15.80	15.00
710	720	24.60	23.60	22.60	21.60	20.50	19.50	18.60	17.90	17.10	16.30	15.60
720	730	25.40	24.30	23.30	22.30	21.30	20.20	19.20	18.40	17.70	16.90	16.10
730	740	26.10	25.10	24.10	23.00	22.00	21.00	20.00	19.00	18.20	17.40	16.70
740	750	26.80	25.80	24.80	23.80	22.70	21.70	20.70	19.70	18.80	18.00	17.20
750	760	27.60	26.60	25.50	24.50	23.50	22.50	21.40	20.40	19.40	18.60	17.80
760	770	28.30	27.30	26.30	25.20	24.20	23.20	22.20	21.10	20.10	19.10	18.30
770	780	29.10	28.00	27.00	26.00	25.00	23.90	22.90	21.90	20.90	19.80	18.90
780	790	29.80	28.80	27.70	26.70	25.70	24.70	23.60	22.60	21.60	20.60	19.50
790	800	30.50	29.50	28.50	27.50	26.40	25.40	24.40	23.40	22.30	21.30	20.30
800	810	31.30	30.20	29.20	28.20	27.20	26.10	25.10	24.10	23.10	22.00	21.00
810	820	32.00	31.00	30.00	28.90	27.90	26.90	25.90	24.80	23.80	22.80	21.80
820	830	32.70	31.70	30.70	29.70	28.60	27.60	26.60	25.60	24.50	23.50	22.50
830	840	33.50	32.50	31.40	30.40	29.40	28.40	27.30	26.30	25.30	24.30	23.20
840	850	34.20	33.20	32.20	31.10	30.10	29.10	28.10	27.00	26.00	25.00	24.00
850	860	35.00	33.90	32.90	31.90	30.90	29.80	28.80	27.80	26.80	25.70	24.70
860	870	35.70	34.70	33.60	32.60	31.60	30.60	29.50	28.50	27.50	26.50	25.40

MARRIED PERSONS – SEMI-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:										
870	880	\$ 36.40	\$ 35.40	\$ 34.40	\$ 33.40	\$ 32.30	\$ 31.30	\$ 30.30	\$ 29.30	\$ 28.20	\$ 27.20	\$ 26.20
880	890	37.20	36.10	35.10	34.10	33.10	32.00	31.00	30.00	29.00	27.90	26.90
890	900	37.90	36.90	35.90	34.80	33.80	32.80	31.80	30.70	29.70	28.70	27.70
900	910	38.70	37.60	36.60	35.60	34.60	33.50	32.50	31.50	30.50	29.40	28.40
910	920	39.40	38.40	37.30	36.30	35.30	34.30	33.20	32.20	31.20	30.20	29.10
920	930	40.10	39.10	38.10	37.10	36.00	35.00	34.00	33.00	31.90	30.90	29.90
930	940	40.90	39.80	38.80	37.80	36.80	35.70	34.70	33.70	32.70	31.60	30.60
940	950	41.60	40.60	39.60	38.50	37.50	36.50	35.50	34.40	33.40	32.40	31.40
950	960	42.30	41.30	40.30	39.30	38.20	37.20	36.20	35.20	34.10	33.10	32.10
960	970	43.10	42.10	41.00	40.00	39.00	38.00	36.90	35.90	34.90	33.90	32.80
970	980	43.80	42.80	41.80	40.70	39.70	38.70	37.70	36.60	35.60	34.60	33.60
980	990	44.60	43.50	42.50	41.50	40.50	39.40	38.40	37.40	36.40	35.30	34.30
990	1,000	45.30	44.30	43.20	42.20	41.20	40.20	39.10	38.10	37.10	36.10	35.00
1,000	1,010	46.10	45.00	44.00	43.00	41.90	40.90	39.90	38.90	37.80	36.80	35.80
1,010	1,020	46.90	45.80	44.70	43.70	42.70	41.60	40.60	39.60	38.60	37.50	36.50
1,020	1,030	47.70	46.60	45.50	44.40	43.40	42.40	41.40	40.30	39.30	38.30	37.30
1,030	1,040	48.50	47.40	46.30	45.20	44.10	43.10	42.10	41.10	40.00	39.00	38.00
1,040	1,050	49.20	48.10	47.10	46.00	44.90	43.90	42.80	41.80	40.80	39.80	38.70
1,050	1,060	50.00	48.90	47.80	46.80	45.70	44.60	43.60	42.50	41.50	40.50	39.50
1,060	1,070	50.80	49.70	48.60	47.50	46.50	45.40	44.30	43.30	42.30	41.20	40.20
1,070	1,080	51.60	50.50	49.40	48.30	47.20	46.20	45.10	44.00	43.00	42.00	40.90
1,080	1,090	52.40	51.30	50.20	49.10	48.00	46.90	45.90	44.80	43.70	42.70	41.70
1,090	1,100	53.10	52.00	51.00	49.90	48.80	47.70	46.60	45.50	44.50	43.40	42.40
1,100	1,110	53.90	52.80	51.70	50.70	49.60	48.50	47.40	46.30	45.20	44.20	43.20
1,110	1,120	54.70	53.60	52.50	51.40	50.40	49.30	48.20	47.10	46.00	44.90	43.90
1,120	1,130	55.50	54.40	53.30	52.20	51.10	50.10	49.00	47.90	46.80	45.70	44.60
1,130	1,140	56.30	55.20	54.10	53.00	51.90	50.80	49.80	48.70	47.60	46.50	45.40
1,140	1,150	57.00	55.90	54.90	53.80	52.70	51.60	50.50	49.40	48.40	47.30	46.20
1,150	1,160	57.80	56.70	55.60	54.60	53.50	52.40	51.30	50.20	49.10	48.10	47.00
1,160	1,170	58.60	57.50	56.40	55.30	54.30	53.20	52.10	51.00	49.90	48.80	47.80
1,170	1,180	59.40	58.30	57.20	56.10	55.00	54.00	52.90	51.80	50.70	49.60	48.50
1,180	1,190	60.20	59.10	58.00	56.90	55.80	54.70	53.70	52.60	51.50	50.40	49.30
1,190	1,200	60.90	59.80	58.80	57.70	56.60	55.50	54.40	53.30	52.30	51.20	50.10
1,200	1,210	61.70	60.60	59.50	58.50	57.40	56.30	55.20	54.10	53.00	52.00	50.90
1,210	1,220	62.50	61.40	60.30	59.20	58.20	57.10	56.00	54.90	53.80	52.70	51.70
1,220	1,230	63.30	62.20	61.10	60.00	58.90	57.90	56.80	55.70	54.60	53.50	52.40
1,230	1,240	64.10	63.00	61.90	60.80	59.70	58.60	57.60	56.50	55.40	54.30	53.20
1,240	1,250	64.80	63.70	62.70	61.60	60.50	59.40	58.30	57.20	56.20	55.10	54.00
1,250	1,260	65.60	64.50	63.40	62.40	61.30	60.20	59.10	58.00	56.90	55.90	54.80
1,260	1,270	66.40	65.30	64.20	63.10	62.10	61.00	59.90	58.80	57.70	56.60	55.60
1,270	1,280	67.20	66.10	65.00	63.90	62.80	61.80	60.70	59.60	58.50	57.40	56.30
1,280	1,290	68.00	66.90	65.80	64.70	63.60	62.50	61.50	60.40	59.30	58.20	57.10
1,290	1,300	68.70	67.60	66.60	65.50	64.40	63.30	62.20	61.10	60.10	59.00	57.90
1,300	1,310	69.50	68.40	67.30	66.30	65.20	64.10	63.00	61.90	60.80	59.80	58.70
1,310	1,320	70.30	69.20	68.10	67.00	66.00	64.90	63.80	62.70	61.60	60.50	59.50
1,320	1,330	71.10	70.00	68.90	67.80	66.70	65.70	64.60	63.50	62.40	61.30	60.20
1,330	1,340	71.90	70.80	69.70	68.60	67.50	66.40	65.40	64.30	63.20	62.10	61.00
1,340	1,350	72.60	71.50	70.50	69.40	68.30	67.20	66.10	65.00	64.00	62.90	61.80
1,350	1,360	73.40	72.30	71.20	70.20	69.10	68.00	66.90	65.80	64.70	63.70	62.60
1,360	1,370	74.20	73.10	72.00	70.90	69.90	68.80	67.70	66.60	65.50	64.40	63.40
1,370	1,380	75.00	73.90	72.80	71.70	70.60	69.60	68.50	67.40	66.30	65.20	64.10
1,380	1,390	75.80	74.70	73.60	72.50	71.40	70.30	69.30	68.20	67.10	66.00	64.90
1,390	1,400	76.50	75.40	74.40	73.30	72.20	71.10	70.00	68.90	67.90	66.80	65.70
1,400	1,410	77.30	76.20	75.10	74.10	73.00	71.90	70.80	69.70	68.60	67.60	66.50
1,410	1,420	78.10	77.00	75.90	74.80	73.80	72.70	71.60	70.50	69.40	68.30	67.30
1,420	1,430	78.90	77.80	76.70	75.60	74.50	73.50	72.40	71.30	70.20	69.10	68.00
1,430	1,440	79.70	78.60	77.50	76.40	75.30	74.20	73.20	72.10	71.00	69.90	68.80
1,440	1,450	80.40	79.30	78.30	77.20	76.10	75.00	73.90	72.80	71.80	70.70	69.60
1,450	1,460	81.20	80.10	79.00	78.00	76.90	75.80	74.70	73.60	72.50	71.50	70.40
1,460	1,470	82.00	80.90	79.80	78.70	77.70	76.60	75.50	74.40	73.30	72.20	71.20
1,470	1,480	82.80	81.70	80.60	79.50	78.40	77.40	76.30	75.20	74.10	73.00	71.90
1,480	1,490	83.60	82.50	81.40	80.30	79.20	78.10	77.10	76.00	74.90	73.80	72.70
1,490	1,500	84.30	83.20	82.20	81.10	80.00	78.90	77.80	76.70	75.70	74.60	73.50
1,500	1,510	85.10	84.00	82.90	81.90	80.80	79.70	78.60	77.50	76.40	75.40	74.30
1,510	1,520	85.90	84.80	83.70	82.60	81.60	80.50	79.40	78.30	77.20	76.10	75.10

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	\$ 86.70	\$ 85.60	\$ 84.50	\$ 83.40	\$ 82.30	\$ 81.30	\$ 80.20	\$ 79.10	\$ 78.00	\$ 76.90	\$ 75.80
1,530	1,540	87.50	86.40	85.30	84.20	83.10	82.00	81.00	79.90	78.80	77.70	76.60
1,540	1,550	88.20	87.10	86.10	85.00	83.90	82.80	81.70	80.60	79.60	78.50	77.40
1,550	1,560	89.00	87.90	86.80	85.80	84.70	83.60	82.50	81.40	80.30	79.30	78.20
1,560	1,570	89.80	88.70	87.60	86.50	85.50	84.40	83.30	82.20	81.10	80.00	79.00
1,570	1,580	90.60	89.50	88.40	87.30	86.20	85.20	84.10	83.00	81.90	80.80	79.70
1,580	1,590	91.40	90.30	89.20	88.10	87.00	85.90	84.90	83.80	82.70	81.60	80.50
1,590	1,600	92.10	91.00	90.00	88.90	87.80	86.70	85.60	84.50	83.50	82.40	81.30
1,600	1,610	92.90	91.80	90.70	89.70	88.60	87.50	86.40	85.30	84.20	83.20	82.10
1,610	1,620	93.70	92.60	91.50	90.40	89.40	88.30	87.20	86.10	85.00	83.90	82.90
1,620	1,630	94.50	93.40	92.30	91.20	90.10	89.10	88.00	86.90	85.80	84.70	83.60
1,630	1,640	95.30	94.20	93.10	92.00	90.90	89.80	88.80	87.70	86.60	85.50	84.40
1,640	1,650	96.00	94.90	93.90	92.80	91.70	90.60	89.50	88.40	87.40	86.30	85.20
1,650	1,660	96.80	95.70	94.60	93.60	92.50	91.40	90.30	89.20	88.10	87.10	86.00
1,660	1,670	97.60	96.50	95.40	94.30	93.30	92.20	91.10	90.00	88.90	87.80	86.80
1,670	1,680	98.40	97.30	96.20	95.10	94.00	93.00	91.90	90.80	89.70	88.60	87.50
1,680	1,690	99.20	98.10	97.00	95.90	94.80	93.70	92.70	91.60	90.50	89.40	88.30
1,690	1,700	99.90	98.80	97.80	96.70	95.60	94.50	93.40	92.30	91.30	90.20	89.10
1,700	1,710	100.70	99.60	98.50	97.50	96.40	95.30	94.20	93.10	92.00	91.00	89.90
1,710	1,720	101.50	100.40	99.30	98.20	97.20	96.10	95.00	93.90	92.80	91.70	90.70
1,720	1,730	102.30	101.20	100.10	99.00	97.90	96.90	95.80	94.70	93.60	92.50	91.40
1,730	1,740	103.10	102.00	100.90	99.80	98.70	97.60	96.60	95.50	94.40	93.30	92.20
1,740	1,750	103.80	102.70	101.70	100.60	99.50	98.40	97.30	96.20	95.20	94.10	93.00
1,750	1,760	104.60	103.50	102.40	101.40	100.30	99.20	98.10	97.00	95.90	94.90	93.80
1,760	1,770	105.40	104.30	103.20	102.10	101.10	100.00	98.90	97.80	96.70	95.60	94.60
1,770	1,780	106.10	105.00	103.90	102.80	101.80	100.70	99.60	98.50	97.40	96.30	95.30
1,780	1,790	106.70	105.70	104.60	103.50	102.40	101.30	100.20	99.20	98.10	97.00	95.90
1,790	1,800	107.40	106.30	105.20	104.10	103.10	102.00	100.90	99.80	98.70	97.60	96.60
1,800	1,810	108.00	107.00	105.90	104.80	103.70	102.60	101.50	100.50	99.40	98.30	97.20
1,810	1,820	108.70	107.60	106.50	105.40	104.40	103.30	102.20	101.10	100.00	98.90	97.90
1,820	1,830	109.30	108.30	107.20	106.10	105.00	103.90	102.80	101.80	100.70	99.60	98.50
1,830	1,840	110.00	108.90	107.80	106.70	105.70	104.60	103.50	102.40	101.30	100.20	99.20
1,840	1,850	110.60	109.60	108.50	107.40	106.30	105.20	104.10	103.10	102.00	100.90	99.80
1,850	1,860	111.30	110.20	109.10	108.00	107.00	105.90	104.80	103.70	102.60	101.50	100.50
1,860	1,870	111.90	110.90	109.80	108.70	107.60	106.50	105.40	104.40	103.30	102.20	101.10
1,870	1,880	112.60	111.50	110.40	109.30	108.30	107.20	106.10	105.00	103.90	102.80	101.80
1,880	1,890	113.20	112.20	111.10	110.00	108.90	107.80	106.70	105.70	104.60	103.50	102.40
1,890	1,900	113.90	112.80	111.70	110.60	109.60	108.50	107.40	106.30	105.20	104.10	103.10
1,900	1,910	114.50	113.50	112.40	111.30	110.20	109.10	108.00	107.00	105.90	104.80	103.70
1,910	1,920	115.20	114.10	113.00	111.90	110.90	109.80	108.70	107.60	106.50	105.40	104.40
1,920	1,930	115.80	114.80	113.70	112.60	111.50	110.40	109.30	108.30	107.20	106.10	105.00
1,930	1,940	116.50	115.40	114.30	113.20	112.20	111.10	110.00	108.90	107.80	106.70	105.70
1,940	1,950	117.10	116.10	115.00	113.90	112.80	111.70	110.60	109.60	108.50	107.40	106.30
1,950	1,960	117.80	116.70	115.60	114.50	113.50	112.40	111.30	110.20	109.10	108.00	107.00
1,960	1,970	118.40	117.40	116.30	115.20	114.10	113.00	111.90	110.90	109.80	108.70	107.60
1,970	1,980	119.10	118.00	116.90	115.80	114.80	113.70	112.60	111.50	110.40	109.30	108.30
1,980	1,990	119.70	118.70	117.60	116.50	115.40	114.30	113.20	112.20	111.10	110.00	108.90
1,990	2,000	120.40	119.30	118.20	117.10	116.10	115.00	113.90	112.80	111.70	110.60	109.60
2,000	2,010	121.00	120.00	118.90	117.80	116.70	115.60	114.50	113.50	112.40	111.30	110.20
2,010	2,020	121.70	120.60	119.50	118.40	117.40	116.30	115.20	114.10	113.00	111.90	110.90
2,020	2,030	122.30	121.30	120.20	119.10	118.00	116.90	115.80	114.80	113.70	112.60	111.50
2,030	2,040	123.00	121.90	120.80	119.70	118.70	117.60	116.50	115.40	114.30	113.20	112.20
2,040	2,050	123.60	122.60	121.50	120.40	119.30	118.20	117.10	116.10	115.00	113.90	112.80
2,050	2,060	124.30	123.20	122.10	121.00	120.00	118.90	117.80	116.70	115.60	114.50	113.50
2,060	2,070	124.90	123.90	122.80	121.70	120.60	119.50	118.40	117.40	116.30	115.20	114.10
		6.5% of the excess over \$2,070 PLUS										
2,070	6,222	125.30	124.20	123.10	122.00	120.90	119.80	118.80	117.70	116.60	115.50	114.40
		6.75% of the excess over \$6,222 PLUS										
6,222	9,133	395.10	394.10	393.00	391.90	390.80	389.70	388.60	387.60	386.50	385.40	384.30
		7.75% of the excess over \$9,133 PLUS										
9,133	and over	591.60	590.50	589.40	588.30	587.10	586.00	584.90	583.80	582.60	581.50	580.40

* More than 10 exemptions: Reduce amount from 10 exemption column by .80 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	.80										
360	380	1.70	.20									
380	400	2.70	1.10									
400	420	3.60	2.00	.50								
420	440	4.50	3.00	1.40								
440	460	5.40	3.90	2.30	.80							
460	480	6.30	4.80	3.30	1.70	.20						
480	500	7.30	5.70	4.20	2.70	1.10						
500	520	8.20	6.60	5.10	3.60	2.00	.50					
520	540	9.10	7.60	6.00	4.50	3.00	1.40					
540	560	10.00	8.50	6.90	5.40	3.90	2.30	.80				
560	580	10.90	9.40	7.90	6.30	4.80	3.30	1.70	.20			
580	600	11.90	10.30	8.80	7.30	5.70	4.20	2.70	1.10			
600	620	12.80	11.20	9.70	8.20	6.60	5.10	3.60	2.00	.50		
620	640	13.70	12.20	10.60	9.10	7.60	6.00	4.50	3.00	1.40		
640	660	14.60	13.10	11.50	10.00	8.50	6.90	5.40	3.90	2.30	.80	
660	680	15.50	14.00	12.50	10.90	9.40	7.90	6.30	4.80	3.30	1.70	.20
680	700	16.50	14.90	13.40	11.90	10.30	8.80	7.30	5.70	4.20	2.70	1.10
700	720	17.40	15.80	14.30	12.80	11.20	9.70	8.20	6.60	5.10	3.60	2.00
720	740	18.30	16.80	15.20	13.70	12.20	10.60	9.10	7.60	6.00	4.50	3.00
740	760	19.20	17.70	16.10	14.60	13.10	11.50	10.00	8.50	6.90	5.40	3.90
760	780	20.10	18.60	17.10	15.50	14.00	12.50	10.90	9.40	7.90	6.30	4.80
780	800	21.10	19.50	18.00	16.50	14.90	13.40	11.90	10.30	8.80	7.30	5.70
800	820	22.00	20.40	18.90	17.40	15.80	14.30	12.80	11.20	9.70	8.20	6.60
820	840	22.90	21.40	19.80	18.30	16.80	15.20	13.70	12.20	10.60	9.10	7.60
840	860	23.80	22.30	20.70	19.20	17.70	16.10	14.60	13.10	11.50	10.00	8.50
860	880	24.70	23.20	21.70	20.10	18.60	17.10	15.50	14.00	12.50	10.90	9.40
880	900	25.70	24.20	22.60	21.10	19.60	18.00	16.50	15.00	13.40	11.90	10.40
900	920	26.70	25.20	23.60	22.10	20.60	19.00	17.50	16.00	14.40	12.90	11.40
920	940	27.70	26.20	24.70	23.10	21.60	20.10	18.50	17.00	15.50	13.90	12.40
940	960	28.80	27.20	25.70	24.20	22.60	21.10	19.60	18.00	16.50	15.00	13.40
960	980	29.80	28.30	26.70	25.20	23.70	22.10	20.60	19.10	17.50	16.00	14.50
980	1,000	30.80	29.30	27.80	26.20	24.70	23.20	21.60	20.10	18.60	17.00	15.50
1,000	1,020	31.90	30.30	28.80	27.30	25.70	24.20	22.70	21.10	19.60	18.10	16.50
1,020	1,040	32.90	31.40	29.80	28.30	26.80	25.20	23.70	22.20	20.60	19.10	17.60
1,040	1,060	33.90	32.40	30.90	29.30	27.80	26.30	24.70	23.20	21.70	20.10	18.60
1,060	1,080	35.00	33.40	31.90	30.40	28.80	27.30	25.80	24.20	22.70	21.20	19.60
1,080	1,100	36.00	34.50	32.90	31.40	29.90	28.30	26.80	25.30	23.70	22.20	20.70
1,100	1,120	37.00	35.50	34.00	32.40	30.90	29.40	27.80	26.30	24.80	23.20	21.70
1,120	1,140	38.00	36.50	35.00	33.40	31.90	30.40	28.80	27.30	25.80	24.20	22.70
1,140	1,160	39.40	37.50	36.00	34.50	32.90	31.40	29.90	28.30	26.80	25.30	23.70
1,160	1,180	40.70	38.70	37.00	35.50	34.00	32.40	30.90	29.40	27.80	26.30	24.80
1,180	1,200	42.10	40.10	38.10	36.50	35.00	33.50	31.90	30.40	28.90	27.30	25.80
1,200	1,220	43.50	41.40	39.40	37.60	36.00	34.50	33.00	31.40	29.90	28.40	26.80
1,220	1,240	44.90	42.80	40.80	38.70	37.10	35.50	34.00	32.50	30.90	29.40	27.90
1,240	1,260	46.30	44.20	42.20	40.10	38.10	36.60	35.00	33.50	32.00	30.40	28.90
1,260	1,280	47.60	45.60	43.50	41.50	39.40	37.60	36.10	34.50	33.00	31.50	29.90
1,280	1,300	49.00	47.00	44.90	42.90	40.80	38.80	37.10	35.60	34.00	32.50	31.00
1,300	1,320	50.40	48.30	46.30	44.20	42.20	40.10	38.10	36.60	35.10	33.50	32.00
1,320	1,340	51.80	49.70	47.70	45.60	43.60	41.50	39.50	37.60	36.10	34.60	33.00
1,340	1,360	53.10	51.10	49.00	47.00	44.90	42.90	40.80	38.80	37.10	35.60	34.10
1,360	1,380	54.50	52.50	50.40	48.40	46.30	44.30	42.20	40.20	38.10	36.60	35.10
1,380	1,400	55.90	53.80	51.80	49.70	47.70	45.60	43.60	41.50	39.50	37.60	36.10
1,400	1,420	57.30	55.20	53.20	51.10	49.10	47.00	45.00	42.90	40.90	38.80	37.10
1,420	1,440	58.70	56.60	54.60	52.50	50.50	48.40	46.40	44.30	42.30	40.20	38.20
1,440	1,460	60.00	58.00	55.90	53.90	51.80	49.80	47.70	45.70	43.60	41.60	39.50
1,460	1,480	61.40	59.40	57.30	55.30	53.20	51.20	49.10	47.10	45.00	43.00	40.90
1,480	1,500	62.80	60.70	58.70	56.60	54.60	52.50	50.50	48.40	46.40	44.30	42.30
1,500	1,520	64.20	62.10	60.10	58.00	56.00	53.90	51.90	49.80	47.80	45.70	43.70
1,520	1,540	65.50	63.50	61.40	59.40	57.30	55.30	53.20	51.20	49.10	47.10	45.00
1,540	1,560	66.90	64.90	62.80	60.80	58.70	56.70	54.60	52.60	50.50	48.50	46.40
1,560	1,580	68.30	66.20	64.20	62.10	60.10	58.00	56.00	53.90	51.90	49.80	47.80
1,580	1,600	69.70	67.60	65.60	63.50	61.50	59.40	57.40	55.30	53.30	51.20	49.20
1,600	1,620	71.10	69.00	67.00	64.90	62.90	60.80	58.80	56.70	54.70	52.60	50.60

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:										
1,620	1,640	\$ 72.40	\$ 70.40	\$ 68.30	\$ 66.30	\$ 64.20	\$ 62.20	\$ 60.10	\$ 58.10	\$ 56.00	\$ 54.00	\$ 51.90
1,640	1,660	73.80	71.80	69.70	67.70	65.60	63.60	61.50	59.50	57.40	55.40	53.30
1,660	1,680	75.20	73.10	71.10	69.00	67.00	64.90	62.90	60.80	58.80	56.70	54.70
1,680	1,700	76.60	74.50	72.50	70.40	68.40	66.30	64.30	62.20	60.20	58.10	56.10
1,700	1,720	77.90	75.90	73.80	71.80	69.70	67.70	65.60	63.60	61.50	59.50	57.40
1,720	1,740	79.30	77.30	75.20	73.20	71.10	69.10	67.00	65.00	62.90	60.90	58.80
1,740	1,760	80.70	78.60	76.60	74.50	72.50	70.40	68.40	66.30	64.30	62.20	60.20
1,760	1,780	82.10	80.00	78.00	75.90	73.90	71.80	69.80	67.70	65.70	63.60	61.60
1,780	1,800	83.40	81.40	79.30	77.30	75.20	73.20	71.10	69.10	67.00	65.00	62.90
1,800	1,820	84.80	82.80	80.70	78.70	76.60	74.60	72.50	70.50	68.40	66.40	64.30
1,820	1,840	86.20	84.20	82.10	80.10	78.00	76.00	73.90	71.90	69.80	67.80	65.70
1,840	1,860	87.60	85.50	83.50	81.40	79.40	77.30	75.30	73.20	71.20	69.10	67.10
1,860	1,880	89.00	86.90	84.90	82.80	80.80	78.70	76.70	74.60	72.60	70.50	68.50
1,880	1,900	90.40	88.30	86.20	84.20	82.10	80.10	78.00	76.00	73.90	71.90	69.80
1,900	1,920	91.90	89.70	87.60	85.60	83.50	81.50	79.40	77.40	75.30	73.30	71.20
1,920	1,940	93.30	91.10	89.00	86.90	84.90	82.80	80.80	78.70	76.70	74.60	72.60
1,940	1,960	94.80	92.60	90.40	88.30	86.30	84.20	82.20	80.10	78.10	76.00	74.00
1,960	1,980	96.20	94.10	91.90	89.70	87.60	85.60	83.50	81.50	79.40	77.40	75.30
1,980	2,000	97.70	95.50	93.30	91.20	89.00	87.00	84.90	82.90	80.80	78.80	76.70
2,000	2,020	99.10	97.00	94.80	92.60	90.50	88.40	86.30	84.30	82.20	80.20	78.10
2,020	2,040	100.60	98.40	96.30	94.10	91.90	89.80	87.70	85.60	83.60	81.50	79.50
2,040	2,060	102.00	99.90	97.70	95.50	93.40	91.20	89.10	87.00	85.00	82.90	80.90
2,060	2,080	103.50	101.30	99.20	97.00	94.80	92.70	90.50	88.40	86.30	84.30	82.20
2,080	2,100	105.00	102.80	100.60	98.50	96.30	94.10	92.00	89.80	87.70	85.70	83.60
2,100	2,120	106.40	104.20	102.10	99.90	97.70	95.60	93.40	91.20	89.10	87.00	85.00
2,120	2,140	107.90	105.70	103.50	101.40	99.20	97.00	94.90	92.70	90.50	88.40	86.40
2,140	2,160	109.30	107.20	105.00	102.80	100.70	98.50	96.30	94.20	92.00	89.80	87.70
2,160	2,180	110.80	108.60	106.50	104.30	102.10	100.00	97.80	95.60	93.50	91.30	89.10
2,180	2,200	112.20	110.10	107.90	105.70	103.60	101.40	99.20	97.10	94.90	92.70	90.60
2,200	2,220	113.70	111.50	109.40	107.20	105.00	102.90	100.70	98.50	96.40	94.20	92.00
2,220	2,240	115.20	113.00	110.80	108.70	106.50	104.30	102.20	100.00	97.80	95.70	93.50
2,240	2,260	116.60	114.40	112.30	110.10	107.90	105.80	103.60	101.40	99.30	97.10	94.90
2,260	2,280	118.10	115.90	113.70	111.60	109.40	107.20	105.10	102.90	100.70	98.60	96.40
2,280	2,300	119.50	117.40	115.20	113.00	110.90	108.70	106.50	104.40	102.20	100.00	97.90
2,300	2,320	121.00	118.80	116.60	114.50	112.30	110.10	108.00	105.80	103.60	101.50	99.30
2,320	2,340	122.40	120.30	118.10	115.90	113.80	111.60	109.40	107.30	105.10	102.90	100.80
2,340	2,360	123.90	121.70	119.60	117.40	115.20	113.10	110.90	108.70	106.60	104.40	102.20
2,360	2,380	125.30	123.20	121.00	118.80	116.70	114.50	112.30	110.20	108.00	105.80	103.70
2,380	2,400	126.80	124.60	122.50	120.30	118.10	116.00	113.80	111.60	109.50	107.30	105.10
2,400	2,420	128.30	126.10	123.90	121.80	119.60	117.40	115.30	113.10	110.90	108.80	106.60
2,420	2,440	129.70	127.50	125.40	123.20	121.00	118.90	116.70	114.50	112.40	110.20	108.00
2,440	2,460	131.20	129.00	126.80	124.70	122.50	120.30	118.20	116.00	113.80	111.70	109.50
2,460	2,480	132.60	130.50	128.30	126.10	124.00	121.80	119.60	117.50	115.30	113.10	111.00
2,480	2,500	134.10	131.90	129.70	127.60	125.40	123.20	121.10	118.90	116.70	114.60	112.40
2,500	2,520	135.50	133.40	131.20	129.00	126.90	124.70	122.50	120.40	118.20	116.00	113.90
2,520	2,540	137.00	134.80	132.70	130.50	128.30	126.20	124.00	121.80	119.70	117.50	115.30
2,540	2,560	138.40	136.30	134.10	131.90	129.80	127.60	125.40	123.30	121.10	118.90	116.80
2,560	2,580	139.90	137.70	135.60	133.40	131.20	129.10	126.90	124.70	122.60	120.40	118.20
2,580	2,600	141.40	139.20	137.00	134.90	132.70	130.50	128.40	126.20	124.00	121.90	119.70
2,600	2,620	142.80	140.60	138.50	136.30	134.10	132.00	129.80	127.60	125.50	123.30	121.10
2,620	2,640	144.30	142.10	139.90	137.80	135.60	133.40	131.30	129.10	126.90	124.80	122.60
2,640	2,660	145.70	143.60	141.40	139.20	137.10	134.90	132.70	130.60	128.40	126.20	124.10
2,660	2,680	147.20	145.00	142.90	140.70	138.50	136.40	134.20	132.00	129.90	127.70	125.50
2,680	2,700	148.60	146.50	144.30	142.10	140.00	137.80	135.60	133.50	131.30	129.10	127.00
2,700	2,720	150.10	147.90	145.80	143.60	141.40	139.30	137.10	134.90	132.80	130.60	128.40
2,720	2,740	151.60	149.40	147.20	145.10	142.90	140.70	138.60	136.40	134.20	132.10	129.90
2,740	2,760	153.00	150.80	148.70	146.50	144.30	142.20	140.00	137.80	135.70	133.50	131.30
2,760	2,780	154.50	152.30	150.10	148.00	145.80	143.60	141.50	139.30	137.10	135.00	132.80
2,780	2,800	155.90	153.80	151.60	149.40	147.30	145.10	142.90	140.80	138.60	136.40	134.30
2,800	2,820	157.40	155.20	153.00	150.90	148.70	146.50	144.40	142.20	140.00	137.90	135.70
2,820	2,840	158.80	156.70	154.50	152.30	150.20	148.00	145.80	143.70	141.50	139.30	137.20
2,840	2,860	160.30	158.10	156.00	153.80	151.60	149.50	147.30	145.10	143.00	140.80	138.60
2,860	2,880	161.70	159.60	157.40	155.20	153.10	150.90	148.70	146.60	144.40	142.20	140.10
2,880	2,900	163.20	161.00	158.90	156.70	154.50	152.40	150.20	148.00	145.90	143.70	141.50
2,900	2,920	164.70	162.50	160.30	158.20	156.00	153.80	151.70	149.50	147.30	145.20	143.00

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:										
2,920	2,940	\$ 166.10	\$ 163.90	\$ 161.80	\$ 159.60	\$ 157.40	\$ 155.30	\$ 153.10	\$ 150.90	\$ 148.80	\$ 146.60	\$ 144.40
2,940	2,960	167.60	165.40	163.20	161.10	158.90	156.70	154.60	152.40	150.20	148.10	145.90
2,960	2,980	169.00	166.90	164.70	162.50	160.40	158.20	156.00	153.90	151.70	149.50	147.40
2,980	3,000	170.50	168.30	166.10	164.00	161.80	159.60	157.50	155.30	153.10	151.00	148.80
3,000	3,020	171.90	169.80	167.60	165.40	163.30	161.10	158.90	156.80	154.60	152.40	150.30
3,020	3,040	173.40	171.20	169.10	166.90	164.70	162.60	160.40	158.20	156.10	153.90	151.70
3,040	3,060	174.80	172.70	170.50	168.30	166.20	164.00	161.80	159.70	157.50	155.30	153.20
3,060	3,080	176.30	174.10	172.00	169.80	167.60	165.50	163.30	161.10	159.00	156.80	154.60
3,080	3,100	177.80	175.60	173.40	171.30	169.10	166.90	164.80	162.60	160.40	158.30	156.10
3,100	3,120	179.20	177.00	174.90	172.70	170.50	168.40	166.20	164.00	161.90	159.70	157.50
3,120	3,140	180.70	178.50	176.30	174.20	172.00	169.80	167.70	165.50	163.30	161.20	159.00
3,140	3,160	182.10	180.00	177.80	175.60	173.50	171.30	169.10	167.00	164.80	162.60	160.50
3,160	3,180	183.60	181.40	179.30	177.10	174.90	172.80	170.60	168.40	166.30	164.10	161.90
3,180	3,200	185.00	182.90	180.70	178.50	176.40	174.20	172.00	169.90	167.70	165.50	163.40
3,200	3,220	186.50	184.30	182.20	180.00	177.80	175.70	173.50	171.30	169.20	167.00	164.80
3,220	3,240	188.00	185.80	183.60	181.50	179.30	177.10	175.00	172.80	170.60	168.50	166.30
3,240	3,260	189.40	187.20	185.10	182.90	180.70	178.60	176.40	174.20	172.10	169.90	167.70
3,260	3,280	190.90	188.70	186.50	184.40	182.20	180.00	177.90	175.70	173.50	171.40	169.20
3,280	3,300	192.30	190.20	188.00	185.80	183.70	181.50	179.30	177.20	175.00	172.80	170.70
3,300	3,320	193.80	191.60	189.40	187.30	185.10	182.90	180.80	178.60	176.40	174.30	172.10
3,320	3,340	195.20	193.10	190.90	188.70	186.60	184.40	182.20	180.10	177.90	175.70	173.60
3,340	3,360	196.70	194.50	192.40	190.20	188.00	185.90	183.70	181.50	179.40	177.20	175.00
3,360	3,380	198.10	196.00	193.80	191.60	189.50	187.30	185.10	183.00	180.80	178.60	176.50
3,380	3,400	199.60	197.40	195.30	193.10	190.90	188.80	186.60	184.40	182.30	180.10	177.90
3,400	3,420	201.10	198.90	196.70	194.60	192.40	190.20	188.10	185.90	183.70	181.60	179.40
3,420	3,440	202.50	200.30	198.20	196.00	193.80	191.70	189.50	187.30	185.20	183.00	180.80
3,440	3,460	204.00	201.80	199.60	197.50	195.30	193.10	191.00	188.80	186.60	184.50	182.30
3,460	3,480	205.40	203.30	201.10	198.90	196.80	194.60	192.40	190.30	188.10	185.90	183.80
3,480	3,500	206.90	204.70	202.50	200.40	198.20	196.00	193.90	191.70	189.50	187.40	185.20
3,500	3,520	208.30	206.20	204.00	201.80	199.70	197.50	195.30	193.20	191.00	188.80	186.70
3,520	3,540	209.80	207.60	205.50	203.30	201.10	199.00	196.80	194.60	192.50	190.30	188.10
3,540	3,560	211.20	209.10	206.90	204.70	202.60	200.40	198.20	196.10	193.90	191.70	189.60
3,560	3,580	212.70	210.50	208.40	206.20	204.00	201.90	199.70	197.50	195.40	193.20	191.00
3,580	3,600	214.20	212.00	209.80	207.70	205.50	203.30	201.20	199.00	196.80	194.70	192.50
3,600	3,620	215.60	213.40	211.30	209.10	206.90	204.80	202.60	200.40	198.30	196.10	193.90
3,620	3,640	217.10	214.90	212.70	210.60	208.40	206.20	204.10	201.90	199.70	197.60	195.40
3,640	3,660	218.50	216.40	214.20	212.00	209.90	207.70	205.50	203.40	201.20	199.00	196.90
3,660	3,680	219.90	217.80	215.60	213.40	211.30	209.10	206.90	204.80	202.60	200.40	198.30
3,680	3,700	221.20	219.10	216.90	214.70	212.60	210.40	208.20	206.10	203.90	201.70	199.60
3,700	3,720	222.50	220.40	218.20	216.00	213.90	211.70	209.50	207.40	205.20	203.00	200.90
3,720	3,740	223.80	221.70	219.50	217.30	215.20	213.00	210.80	208.70	206.50	204.30	202.20
3,740	3,760	225.10	223.00	220.80	218.60	216.50	214.30	212.10	210.00	207.80	205.60	203.50
3,760	3,780	226.40	224.30	222.10	219.90	217.80	215.60	213.40	211.30	209.10	206.90	204.80
3,780	3,800	227.70	225.60	223.40	221.20	219.10	216.90	214.70	212.60	210.40	208.20	206.10
3,800	3,820	229.00	226.90	224.70	222.50	220.40	218.20	216.00	213.90	211.70	209.50	207.40
3,820	3,840	230.30	228.20	226.00	223.80	221.70	219.50	217.30	215.20	213.00	210.80	208.70
3,840	3,860	231.60	229.50	227.30	225.10	223.00	220.80	218.60	216.50	214.30	212.10	210.00
3,860	3,880	232.90	230.80	228.60	226.40	224.30	222.10	219.90	217.80	215.60	213.40	211.30
3,880	3,900	234.20	232.10	229.90	227.70	225.60	223.40	221.20	219.10	216.90	214.70	212.60
3,900	3,920	235.50	233.40	231.20	229.00	226.90	224.70	222.50	220.40	218.20	216.00	213.90
3,920	3,940	236.80	234.70	232.50	230.30	228.20	226.00	223.80	221.70	219.50	217.30	215.20
3,940	3,960	238.10	236.00	233.80	231.60	229.50	227.30	225.10	223.00	220.80	218.60	216.50
3,960	3,980	239.40	237.30	235.10	232.90	230.80	228.60	226.40	224.30	222.10	219.90	217.80
3,980	4,000	240.70	238.60	236.40	234.20	232.10	229.90	227.70	225.60	223.40	221.20	219.10
4,000	4,020	242.00	239.90	237.70	235.50	233.40	231.20	229.00	226.90	224.70	222.50	220.40
4,020	12,444	6.5% of the excess over \$4,020 PLUS										
		242.70	240.50	238.30	236.20	234.00	231.80	229.70	227.50	225.30	223.20	221.00
12,444	18,266	6.75% of the excess over \$12,444 PLUS										
		790.20	788.10	785.90	783.70	781.60	779.40	777.20	775.10	772.90	770.70	768.60
18,266	and over	7.75% of the excess over \$18,266 PLUS										
		1183.20	1181.00	1178.70	1176.50	1174.20	1172.00	1169.70	1167.50	1165.20	1163.00	1160.70

* More than 10 exemptions: Reduce amount from 10 exemption column by \$1.60 for each additional exemption claimed.

MARRIED PERSONS – 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	460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
460	480	.60											
480	500	1.50											
500	520	2.40	.90										
520	540	3.30	1.80	.30									
540	560	4.30	2.70	1.20									
560	580	5.20	3.70	2.10	.60								
580	600	6.10	4.60	3.00	1.50								
600	620	7.00	5.50	4.00	2.40	.90							
620	640	7.90	6.40	4.90	3.30	1.80	.30						
640	660	8.90	7.30	5.80	4.30	2.70	1.20						
660	680	9.80	8.30	6.70	5.20	3.70	2.10	.60					
680	700	10.70	9.20	7.60	6.10	4.60	3.00	1.50					
700	720	11.60	10.10	8.60	7.00	5.50	4.00	2.40	.90				
720	740	12.50	11.00	9.50	7.90	6.40	4.90	3.30	1.80	.30			
740	760	13.50	11.90	10.40	8.90	7.30	5.80	4.30	2.70	1.20			
760	780	14.40	12.90	11.30	9.80	8.30	6.70	5.20	3.70	2.10	.60		
780	800	15.30	13.80	12.20	10.70	9.20	7.60	6.10	4.60	3.00	1.50		
800	820	16.20	14.70	13.20	11.60	10.10	8.60	7.00	5.50	4.00	2.40	.90	
820	840	17.10	15.60	14.10	12.50	11.00	9.50	7.90	6.40	4.90	3.30	1.80	
840	860	18.10	16.50	15.00	13.50	11.90	10.40	8.90	7.30	5.80	4.30	2.70	
860	880	19.00	17.50	15.90	14.40	12.90	11.30	9.80	8.30	6.70	5.20	3.70	
880	900	19.90	18.40	16.80	15.30	13.80	12.20	10.70	9.20	7.60	6.10	4.60	
900	920	20.80	19.30	17.80	16.20	14.70	13.20	11.60	10.10	8.60	7.00	5.50	
920	940	21.70	20.20	18.70	17.10	15.60	14.10	12.50	11.00	9.50	7.90	6.40	
940	960	22.70	21.10	19.60	18.10	16.50	15.00	13.50	11.90	10.40	8.90	7.30	
960	980	23.60	22.10	20.50	19.00	17.50	15.90	14.40	12.90	11.30	9.80	8.30	
980	1,000	24.50	23.00	21.40	19.90	18.40	16.80	15.30	13.80	12.20	10.70	9.20	
1,000	1,020	25.40	23.90	22.40	20.80	19.30	17.80	16.20	14.70	13.20	11.60	10.10	
1,020	1,040	26.30	24.80	23.30	21.70	20.20	18.70	17.10	15.60	14.10	12.50	11.00	
1,040	1,060	27.30	25.70	24.20	22.70	21.10	19.60	18.10	16.50	15.00	13.50	11.90	
1,060	1,080	28.20	26.70	25.10	23.60	22.10	20.50	19.00	17.50	15.90	14.40	12.90	
1,080	1,100	29.10	27.60	26.00	24.50	23.00	21.40	19.90	18.40	16.80	15.30	13.80	
1,100	1,120	30.00	28.50	27.00	25.40	23.90	22.40	20.80	19.30	17.80	16.20	14.70	
1,120	1,140	30.90	29.40	27.90	26.30	24.80	23.30	21.70	20.20	18.70	17.10	15.60	
1,140	1,160	31.90	30.30	28.80	27.30	25.70	24.20	22.70	21.10	19.60	18.10	16.50	
1,160	1,180	32.80	31.30	29.70	28.20	26.70	25.10	23.60	22.10	20.50	19.00	17.50	
1,180	1,200	33.70	32.20	30.60	29.10	27.60	26.00	24.50	23.00	21.40	19.90	18.40	
1,200	1,220	34.60	33.10	31.60	30.00	28.50	27.00	25.40	23.90	22.40	20.80	19.30	
1,220	1,240	35.50	34.00	32.50	30.90	29.40	27.90	26.30	24.80	23.30	21.70	20.20	
1,240	1,260	36.50	35.00	33.40	31.90	30.40	28.80	27.30	25.80	24.20	22.70	21.20	
1,260	1,280	37.60	36.10	34.50	33.00	31.50	29.90	28.40	26.90	25.30	23.80	22.30	
1,280	1,300	38.90	37.20	35.60	34.10	32.60	31.00	29.50	28.00	26.40	24.90	23.40	
1,300	1,320	40.40	38.30	36.80	35.20	33.70	32.20	30.60	29.10	27.60	26.00	24.50	
1,320	1,340	41.80	39.80	37.90	36.30	34.80	33.30	31.70	30.20	28.70	27.10	25.60	
1,340	1,360	43.30	41.30	39.20	37.40	35.90	34.40	32.80	31.30	29.80	28.20	26.70	
1,360	1,380	44.80	42.70	40.70	38.60	37.00	35.50	33.90	32.40	30.90	29.30	27.80	
1,380	1,400	46.30	44.20	42.20	40.10	38.10	36.60	35.00	33.50	32.00	30.40	28.90	
1,400	1,420	47.70	45.70	43.60	41.60	39.50	37.70	36.10	34.60	33.10	31.50	30.00	
1,420	1,440	49.20	47.20	45.10	43.10	41.00	39.00	37.20	35.70	34.20	32.60	31.10	
1,440	1,460	50.70	48.60	46.60	44.50	42.50	40.40	38.40	36.80	35.30	33.70	32.20	
1,460	1,480	52.20	50.10	48.10	46.00	44.00	41.90	39.90	37.90	36.40	34.80	33.30	
1,480	1,500	53.60	51.60	49.50	47.50	45.40	43.40	41.30	39.30	37.50	36.00	34.40	
1,500	1,520	55.10	53.10	51.00	49.00	46.90	44.90	42.80	40.80	38.70	37.10	35.50	
1,520	1,540	56.60	54.50	52.50	50.40	48.40	46.30	44.30	42.20	40.20	38.20	36.60	
1,540	1,560	58.10	56.00	54.00	51.90	49.90	47.80	45.80	43.70	41.70	39.60	37.70	
1,560	1,580	59.50	57.50	55.40	53.40	51.30	49.30	47.20	45.20	43.10	41.10	39.00	
1,580	1,600	61.00	59.00	56.90	54.90	52.80	50.80	48.70	46.70	44.60	42.60	40.50	
1,600	1,620	62.50	60.40	58.40	56.30	54.30	52.20	50.20	48.10	46.10	44.00	42.00	
1,620	1,640	64.00	61.90	59.90	57.80	55.80	53.70	51.70	49.60	47.60	45.50	43.50	
1,640	1,660	65.40	63.40	61.30	59.30	57.20	55.20	53.10	51.10	49.00	47.00	44.90	
1,660	1,680	66.90	64.90	62.80	60.80	58.70	56.70	54.60	52.60	50.50	48.50	46.40	
1,680	1,700	68.40	66.30	64.30	62.20	60.20	58.10	56.10	54.00	52.00	49.90	47.90	
1,700	1,720	69.90	67.80	65.80	63.70	61.70	59.60	57.60	55.50	53.50	51.40	49.40	
1,720	1,740	71.30	69.30	67.20	65.20	63.10	61.10	59.00	57.00	54.90	52.90	50.80	

MARRIED 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:										
1,740	1,760	\$ 72.80	\$ 70.80	\$ 68.70	\$ 66.70	\$ 64.60	\$ 62.60	\$ 60.50	\$ 58.50	\$ 56.40	\$ 54.40	\$ 52.30
1,760	1,780	74.30	72.20	70.20	68.10	66.10	64.00	62.00	59.90	57.90	55.80	53.80
1,780	1,800	75.80	73.70	71.70	69.60	67.60	65.50	63.50	61.40	59.40	57.30	55.30
1,800	1,820	77.30	75.20	73.20	71.10	69.10	67.00	65.00	62.90	60.90	58.80	56.80
1,820	1,840	78.70	76.70	74.60	72.60	70.50	68.50	66.40	64.40	62.30	60.30	58.20
1,840	1,860	80.20	78.20	76.10	74.10	72.00	70.00	67.90	65.90	63.80	61.80	59.70
1,860	1,880	81.70	79.60	77.60	75.50	73.50	71.40	69.40	67.30	65.30	63.20	61.20
1,880	1,900	83.20	81.10	79.10	77.00	75.00	72.90	70.90	68.80	66.80	64.70	62.70
1,900	1,920	84.60	82.60	80.50	78.50	76.40	74.40	72.30	70.30	68.20	66.20	64.10
1,920	1,940	86.10	84.10	82.00	80.00	77.90	75.90	73.80	71.80	69.70	67.70	65.60
1,940	1,960	87.60	85.50	83.50	81.40	79.40	77.30	75.30	73.20	71.20	69.10	67.10
1,960	1,980	89.10	87.00	85.00	82.90	80.90	78.80	76.80	74.70	72.70	70.60	68.60
1,980	2,000	90.60	88.50	86.40	84.40	82.30	80.30	78.20	76.20	74.10	72.10	70.00
2,000	2,020	92.20	90.00	87.90	85.90	83.80	81.80	79.70	77.70	75.60	73.60	71.50
2,020	2,040	93.70	91.60	89.40	87.30	85.30	83.20	81.20	79.10	77.10	75.00	73.00
2,040	2,060	95.30	93.10	91.00	88.80	86.80	84.70	82.70	80.60	78.60	76.50	74.50
2,060	2,080	96.90	94.70	92.50	90.40	88.20	86.20	84.10	82.10	80.00	78.00	75.90
2,080	2,100	98.40	96.20	94.10	91.90	89.70	87.70	85.60	83.60	81.50	79.50	77.40
2,100	2,120	100.00	97.80	95.60	93.50	91.30	89.10	87.10	85.00	83.00	80.90	78.90
2,120	2,140	101.50	99.40	97.20	95.00	92.90	90.70	88.60	86.50	84.50	82.40	80.40
2,140	2,160	103.10	100.90	98.80	96.60	94.40	92.30	90.10	88.00	85.90	83.90	81.80
2,160	2,180	104.70	102.50	100.30	98.20	96.00	93.80	91.70	89.50	87.40	85.40	83.30
2,180	2,200	106.20	104.00	101.90	99.70	97.50	95.40	93.20	91.00	88.90	86.80	84.80
2,200	2,220	107.80	105.60	103.40	101.30	99.10	96.90	94.80	92.60	90.40	88.30	86.30
2,220	2,240	109.30	107.20	105.00	102.80	100.70	98.50	96.30	94.20	92.00	89.80	87.70
2,240	2,260	110.90	108.70	106.60	104.40	102.20	100.10	97.90	95.70	93.60	91.40	89.20
2,260	2,280	112.50	110.30	108.10	106.00	103.80	101.60	99.50	97.30	95.10	93.00	90.80
2,280	2,300	114.00	111.80	109.70	107.50	105.30	103.20	101.00	98.80	96.70	94.50	92.30
2,300	2,320	115.60	113.40	111.20	109.10	106.90	104.70	102.60	100.40	98.20	96.10	93.90
2,320	2,340	117.10	115.00	112.80	110.60	108.50	106.30	104.10	102.00	99.80	97.60	95.50
2,340	2,360	118.70	116.50	114.40	112.20	110.00	107.90	105.70	103.50	101.40	99.20	97.00
2,360	2,380	120.30	118.10	115.90	113.80	111.60	109.40	107.30	105.10	102.90	100.80	98.60
2,380	2,400	121.80	119.60	117.50	115.30	113.10	111.00	108.80	106.60	104.50	102.30	100.10
2,400	2,420	123.40	121.20	119.00	116.90	114.70	112.50	110.40	108.20	106.00	103.90	101.70
2,420	2,440	124.90	122.80	120.60	118.40	116.30	114.10	111.90	109.80	107.60	105.40	103.30
2,440	2,460	126.50	124.30	122.20	120.00	117.80	115.70	113.50	111.30	109.20	107.00	104.80
2,460	2,480	128.10	125.90	123.70	121.60	119.40	117.20	115.10	112.90	110.70	108.60	106.40
2,480	2,500	129.60	127.40	125.30	123.10	120.90	118.80	116.60	114.40	112.30	110.10	107.90
2,500	2,520	131.20	129.00	126.80	124.70	122.50	120.30	118.20	116.00	113.80	111.70	109.50
2,520	2,540	132.70	130.60	128.40	126.20	124.10	121.90	119.70	117.60	115.40	113.20	111.10
2,540	2,560	134.30	132.10	130.00	127.80	125.60	123.50	121.30	119.10	117.00	114.80	112.60
2,560	2,580	135.90	133.70	131.50	129.40	127.20	125.00	122.90	120.70	118.50	116.40	114.20
2,580	2,600	137.40	135.20	133.10	130.90	128.70	126.60	124.40	122.20	120.10	117.90	115.70
2,600	2,620	139.00	136.80	134.60	132.50	130.30	128.10	126.00	123.80	121.60	119.50	117.30
2,620	2,640	140.50	138.40	136.20	134.00	131.90	129.70	127.50	125.40	123.20	121.00	118.90
2,640	2,660	142.10	139.90	137.80	135.60	133.40	131.30	129.10	126.90	124.80	122.60	120.40
2,660	2,680	143.70	141.50	139.30	137.20	135.00	132.80	130.70	128.50	126.30	124.20	122.00
2,680	2,700	145.20	143.00	140.90	138.70	136.50	134.40	132.20	130.00	127.90	125.70	123.50
2,700	2,720	146.80	144.60	142.40	140.30	138.10	135.90	133.80	131.60	129.40	127.30	125.10
2,720	2,740	148.30	146.20	144.00	141.80	139.70	137.50	135.30	133.20	131.00	128.80	126.70
2,740	2,760	149.90	147.70	145.60	143.40	141.20	139.10	136.90	134.70	132.60	130.40	128.20
2,760	2,780	151.50	149.30	147.10	145.00	142.80	140.60	138.50	136.30	134.10	132.00	129.80
2,780	2,800	153.00	150.80	148.70	146.50	144.30	142.20	140.00	137.80	135.70	133.50	131.30
2,800	2,820	154.60	152.40	150.20	148.10	145.90	143.70	141.60	139.40	137.20	135.10	132.90
2,820	2,840	156.10	154.00	151.80	149.60	147.50	145.30	143.10	141.00	138.80	136.60	134.50
2,840	2,860	157.70	155.50	153.40	151.20	149.00	146.90	144.70	142.50	140.40	138.20	136.00
2,860	2,880	159.30	157.10	154.90	152.80	150.60	148.40	146.30	144.10	141.90	139.80	137.60
2,880	2,900	160.80	158.60	156.50	154.30	152.10	150.00	147.80	145.60	143.50	141.30	139.10
2,900	2,920	162.40	160.20	158.00	155.90	153.70	151.50	149.40	147.20	145.00	142.90	140.70
2,920	2,940	163.90	161.80	159.60	157.40	155.30	153.10	150.90	148.80	146.60	144.40	142.30
2,940	2,960	165.50	163.30	161.20	159.00	156.80	154.70	152.50	150.30	148.20	146.00	143.80
2,960	2,980	167.10	164.90	162.70	160.60	158.40	156.20	154.10	151.90	149.70	147.60	145.40
2,980	3,000	168.60	166.40	164.30	162.10	159.90	157.80	155.60	153.40	151.30	149.10	146.90
3,000	3,020	170.20	168.00	165.80	163.70	161.50	159.30	157.20	155.00	152.80	150.70	148.50
3,020	3,040	171.70	169.60	167.40	165.20	163.10	160.90	158.70	156.60	154.40	152.20	150.10

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	\$ 173.30	\$ 171.10	\$ 169.00	\$ 166.80	\$ 164.60	\$ 162.50	\$ 160.30	\$ 158.10	\$ 156.00	\$ 153.80	\$ 151.60
3,060	3,080	174.90	172.70	170.50	168.40	166.20	164.00	161.90	159.70	157.50	155.40	153.20
3,080	3,100	176.40	174.20	172.10	169.90	167.70	165.60	163.40	161.20	159.10	156.90	154.70
3,100	3,120	178.00	175.80	173.60	171.50	169.30	167.10	165.00	162.80	160.60	158.50	156.30
3,120	3,140	179.50	177.40	175.20	173.00	170.90	168.70	166.50	164.40	162.20	160.00	157.90
3,140	3,160	181.10	178.90	176.80	174.60	172.40	170.30	168.10	165.90	163.80	161.60	159.40
3,160	3,180	182.70	180.50	178.30	176.20	174.00	171.80	169.70	167.50	165.30	163.20	161.00
3,180	3,200	184.20	182.00	179.90	177.70	175.50	173.40	171.20	169.00	166.90	164.70	162.50
3,200	3,220	185.80	183.60	181.40	179.30	177.10	174.90	172.80	170.60	168.40	166.30	164.10
3,220	3,240	187.30	185.20	183.00	180.80	178.70	176.50	174.30	172.20	170.00	167.80	165.70
3,240	3,260	188.90	186.70	184.60	182.40	180.20	178.10	175.90	173.70	171.60	169.40	167.20
3,260	3,280	190.50	188.30	186.10	184.00	181.80	179.60	177.50	175.30	173.10	171.00	168.80
3,280	3,300	192.00	189.80	187.70	185.50	183.30	181.20	179.00	176.80	174.70	172.50	170.30
3,300	3,320	193.60	191.40	189.20	187.10	184.90	182.70	180.60	178.40	176.20	174.10	171.90
3,320	3,340	195.10	193.00	190.80	188.60	186.50	184.30	182.10	180.00	177.80	175.60	173.50
3,340	3,360	196.70	194.50	192.40	190.20	188.00	185.90	183.70	181.50	179.40	177.20	175.00
3,360	3,380	198.30	196.10	193.90	191.80	189.60	187.40	185.30	183.10	180.90	178.80	176.60
3,380	3,400	199.80	197.60	195.50	193.30	191.10	189.00	186.80	184.60	182.50	180.30	178.10
3,400	3,420	201.40	199.20	197.00	194.90	192.70	190.50	188.40	186.20	184.00	181.90	179.70
3,420	3,440	202.90	200.80	198.60	196.40	194.30	192.10	189.90	187.80	185.60	183.40	181.30
3,440	3,460	204.50	202.30	200.20	198.00	195.80	193.70	191.50	189.30	187.20	185.00	182.80
3,460	3,480	206.10	203.90	201.70	199.60	197.40	195.20	193.10	190.90	188.70	186.60	184.40
3,480	3,500	207.60	205.40	203.30	201.10	198.90	196.80	194.60	192.40	190.30	188.10	185.90
3,500	3,520	209.20	207.00	204.80	202.70	200.50	198.30	196.20	194.00	191.80	189.70	187.50
3,520	3,540	210.70	208.60	206.40	204.20	202.10	199.90	197.70	195.60	193.40	191.20	189.10
3,540	3,560	212.10	210.00	207.80	205.60	203.50	201.30	199.10	197.00	194.80	192.60	190.50
3,560	3,580	213.40	211.30	209.10	206.90	204.80	202.60	200.40	198.30	196.10	193.90	191.80
3,580	3,600	214.70	212.60	210.40	208.20	206.10	203.90	201.70	199.60	197.40	195.20	193.10
3,600	3,620	216.00	213.90	211.70	209.50	207.40	205.20	203.00	200.90	198.70	196.50	194.40
3,620	3,640	217.30	215.20	213.00	210.80	208.70	206.50	204.30	202.20	200.00	197.80	195.70
3,640	3,660	218.60	216.50	214.30	212.10	210.00	207.80	205.60	203.50	201.30	199.10	197.00
3,660	3,680	219.90	217.80	215.60	213.40	211.30	209.10	206.90	204.80	202.60	200.40	198.30
3,680	3,700	221.20	219.10	216.90	214.70	212.60	210.40	208.20	206.10	203.90	201.70	199.60
3,700	3,720	222.50	220.40	218.20	216.00	213.90	211.70	209.50	207.40	205.20	203.00	200.90
3,720	3,740	223.80	221.70	219.50	217.30	215.20	213.00	210.80	208.70	206.50	204.30	202.20
3,740	3,760	225.10	223.00	220.80	218.60	216.50	214.30	212.10	210.00	207.80	205.60	203.50
3,760	3,780	226.40	224.30	222.10	219.90	217.80	215.60	213.40	211.30	209.10	206.90	204.80
3,780	3,800	227.70	225.60	223.40	221.20	219.10	216.90	214.70	212.60	210.40	208.20	206.10
3,800	3,820	229.00	226.90	224.70	222.50	220.40	218.20	216.00	213.90	211.70	209.50	207.40
3,820	3,840	230.30	228.20	226.00	223.80	221.70	219.50	217.30	215.20	213.00	210.80	208.70
3,840	3,860	231.60	229.50	227.30	225.10	223.00	220.80	218.60	216.50	214.30	212.10	210.00
3,860	3,880	232.90	230.80	228.60	226.40	224.30	222.10	219.90	217.80	215.60	213.40	211.30
3,880	3,900	234.20	232.10	229.90	227.70	225.60	223.40	221.20	219.10	216.90	214.70	212.60
3,900	3,920	235.50	233.40	231.20	229.00	226.90	224.70	222.50	220.40	218.20	216.00	213.90
3,920	3,940	236.80	234.70	232.50	230.30	228.20	226.00	223.80	221.70	219.50	217.30	215.20
3,940	3,960	238.10	236.00	233.80	231.60	229.50	227.30	225.10	223.00	220.80	218.60	216.50
3,960	3,980	239.40	237.30	235.10	232.90	230.80	228.60	226.40	224.30	222.10	219.90	217.80
3,980	4,000	240.70	238.60	236.40	234.20	232.10	229.90	227.70	225.60	223.40	221.20	219.10
4,000	4,020	242.00	239.90	237.70	235.50	233.40	231.20	229.00	226.90	224.70	222.50	220.40
4,020	4,040	243.30	241.20	239.00	236.80	234.70	232.50	230.30	228.20	226.00	223.80	221.70
4,040	4,060	244.60	242.50	240.30	238.10	236.00	233.80	231.60	229.50	227.30	225.10	223.00
4,060	4,080	245.90	243.80	241.60	239.40	237.30	235.10	232.90	230.80	228.60	226.40	224.30
4,080	4,100	247.20	245.10	242.90	240.70	238.60	236.40	234.20	232.10	229.90	227.70	225.60
4,100	4,120	248.50	246.40	244.20	242.00	239.90	237.70	235.50	233.40	231.20	229.00	226.90
4,120	4,140	249.80	247.70	245.50	243.30	241.20	239.00	236.80	234.70	232.50	230.30	228.20
4,140	12,444	6.5% of the excess over \$4,140 PLUS										
		250.50	248.30	246.10	244.00	241.80	239.60	237.50	235.30	233.10	231.00	228.80
12,444	18,266	6.75% of the excess over \$12,444 PLUS										
		790.20	788.10	785.90	783.70	781.60	779.40	777.20	775.10	772.90	770.70	768.60
18,266	and over	7.75% of the excess over \$18,266 PLUS										
		1183.20	1181.00	1178.70	1176.50	1174.20	1172.00	1169.70	1167.50	1165.20	1163.00	1160.70

* More than 10 exemptions: Reduce amount from 10 exemption column by \$1.60 for each additional exemption claimed.

ALTERNATE METHODS OF WITHHOLDING WISCONSIN INCOME TAX

Employers are authorized to use these two alternate methods of withholding income tax without receiving any further approval from the department.

METHOD "A"

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) Decrease the annual gross earnings by the deduction amount determined from the formula below.
 - For single persons:*
 - If annual gross earnings are less than \$10,620, deduction amount = \$4,000.
 - If annual gross earnings are \$43,953 or more, deduction amount = \$0.
 - If annual gross earnings are at least \$10,620 but less than \$43,953, deduction amount is obtained by subtracting from \$4,000, 12% of annual gross earnings in excess of \$10,620, i.e. deduction amount = \$4,000 – 0.12 (Annual gross earnings – \$10,620).
 - For married persons:*
 - If annual gross earnings are less than \$14,950, deduction amount = \$5,500.
 - If annual gross earnings are \$42,450 or more, deduction amount = \$0.
 - If annual gross earnings are at least \$14,950 but less than \$42,450, deduction amount is obtained by subtracting from \$5,500, 20% of annual gross earnings in excess of \$14,950, i.e. deduction amount = \$5,500 – 0.20 (Annual gross earnings – \$14,950).
- (c) Multiply the number of exemptions claimed by \$400 and subtract the result from the amount determined in (b) above. The result is the annual net wage.
- (d) Using the schedule of tax rates below, calculate the tax on the annual net wage as determined in (c) above.

Schedule of Tax Rates for Withholding	
If the annual net wage is:	The amount of tax is:
Not over \$9,960	4.6% of this amount
Over \$9,960 but not over \$19,910	\$458.16 + 6.15% of excess over \$9,960
Over \$19,910 but not over \$149,330	\$1,070.09 + 6.50% of excess over \$19,910
Over \$149,330 but not over \$219,200	\$9,482.39 + 6.75% of excess over \$149,330
Over \$219,200	\$14,198.61 + 7.75% of excess over \$219,200

- (e) Divide (d) 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 \$210 and claims one withholding exemption. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$210 x 52 = \$10,920).....	\$10,920.00
(b) Determine deduction amount:	
\$4,000	
12% x (Annual gross earnings – \$10,620)	36
_____	3,964.00
(c) Subtract (b) from (a).....	\$ 6,956.00
(d) Determine exemption amount (1 x \$400).....	400.00
(e) Subtract (d) from (c) to determine annual net wage.....	\$ 6,556.00
(f) Compute tax on (e) using schedule of tax rates	
Tax on \$6,556 at 4.6%	\$ 301.58
(g) Divide (f) by the number of payroll periods (52 in this example) to determine the withholding tax for the period...	<u>\$ 5.80</u>

Example 2:

A single employee has a weekly wage of \$500 and claims three withholding exemptions. The Wisconsin income tax to be withheld is computed as follows:

(a) Determine annual gross earnings (\$500 x 52 = \$26,000).....	\$ 26,000.00
(b) Determine deduction amount:	
\$4,000	
12% x (Annual gross earnings – \$10,620)	1,846
_____	2,154.00
(c) Subtract (b) from (a).....	\$ 23,846.00
(d) Determine exemption amount (3 x \$400).....	1,200.00
(e) Subtract (d) from (c) to determine annual net wage.....	\$ 22,646.00
(f) Compute tax on (e) using schedule of tax rates	
Tax on \$19,910	\$1,070.09
Tax on \$2,736 at 6.5%	177.84
_____	\$ 1,247.93
(g) Divide (f) by the number of payroll periods (52 in this example) to determine the withholding tax for the period...	<u>\$ 24.00</u>

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:		
	\$5,500	
20% x (Annual gross earnings – \$14,950)	<u>-2,210</u>	<u>3,290.00</u>
(c) Subtract (b) from (a).....		\$22,710.00
(d) Determine exemption amount (3 x \$400).....		<u>1,200.00</u>
(e) Subtract (d) from (c) to determine annual net wage.....		\$21,510.00
(f) Compute tax on (e) using schedule of tax rates		
Tax on \$19,910	\$1,070.09	
Tax on \$1,600 at 6.5%	<u>104.00</u>	<u>\$ 1,174.09</u>
(g) Divide (f) by the number of payroll periods (26 in this example) to determine the withholding tax for the period...		<u>\$ 45.16</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- - \$ 4,000	-0-
\$ 4,001 - \$ 10,620	4.6% of excess over \$4,000
\$10,621 - \$ 13,602	\$304.52 plus 5.152% of excess over \$10,620
\$13,603 - \$ 22,486	\$458.15 plus 6.888% of excess over \$13,602
\$22,487 - \$ 43,953	\$1,070.08 plus 7.28% of excess over \$22,486
\$43,954 - \$ 149,330	\$2,632.88 plus 6.5% of excess over \$43,953
\$149,331 - \$ 219,200	\$9,482.39 plus 6.75% of excess over \$149,330
Over \$219,201	\$14,198.62 plus 7.75% of excess over \$219,200

Married Employee - Withholding Schedule

Annual Gross Earnings Are:	The Amount of Tax Is:
\$ -0- - \$ 5,500	-0-
\$ 5,501 - \$ 14,950	4.6% of excess over \$5,500
\$ 14,951 - \$ 15,375	\$434.70 plus 5.52% of excess over \$14,950
\$ 15,376 - \$ 23,667	\$458.16 plus 7.38% of excess over \$15,375
\$ 23,668 - \$ 42,450	\$1,070.11 plus 7.8% of excess over \$23,667
\$ 42,451 - \$ 149,330	\$2,535.18 plus 6.5% of excess over \$42,450
\$149,331 - \$ 219,200	\$9,482.38 plus 6.75% of excess over \$149,330
Over \$219,201	\$14,198.61 plus 7.75% of excess over \$219,200

- (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	595.77
(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	\$ 573.77
(e) Divide (d) by the number of payroll periods (52 in this example) to determine the withholding tax for the period..	<u>\$ 11.03</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	666.65
(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	\$ 600.65
(e) Divide (d) by the number of payroll periods (26 in this example) to determine the withholding tax for the period..	<u>\$ 23.10</u>