

Form CT-W4
Employee's Withholding Certificate
Complete this form in blue or black ink only.

Employee instructions

- Read the instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return. See instructions.
- Choose the statement that best describes your gross income.
- Enter the *Withholding Code* on Line 1 below.

| Married Filing Jointly | Withholding Code |
|--|------------------|
| Our expected combined annual gross income is less than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary. | E |
| My spouse is employed and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Certain Married Individuals</i> , Page 2. | A |
| My spouse is not employed and our expected combined annual gross income is greater than \$24,000. | C |
| My spouse is employed and our expected combined annual gross income is greater than \$100,500. | D |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |
| Qualifying Widow(er) | Withholding Code |
| My expected annual gross income is less than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary. | E |
| My expected annual gross income is greater than \$24,000. | C |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |

| Married Filing Separately | Withholding Code |
|--|------------------|
| My expected annual gross income is less than or equal to \$12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary. | E |
| My expected annual gross income is greater than \$12,000. | A |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |
| Single | Withholding Code |
| My expected annual gross income is less than or equal to \$15,000 and no withholding is necessary. | E |
| My expected annual gross income is greater than \$15,000. | F |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |
| Head of Household | Withholding Code |
| My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary. | E |
| My expected annual gross income is greater than \$19,000. | B |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |

* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

Employees: See *Employee General Instructions* on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.

1. Withholding Code: Enter *Withholding Code* letter chosen from above. 1. _____
 2. Additional withholding amount per pay period: If any, see instructions. 2. \$ _____
 3. Reduced withholding amount per pay period: If any, see instructions. 3. \$ _____
- Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: _____

| | | | |
|--|-------|-----------|------------------------|
| First name | MI | Last name | Social Security Number |
| Home address (number and street, apartment number, suite number, PO Box) | | | |
| City/town | State | ZIP code | |

Declaration: I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

| | |
|----------------------|------|
| Employee's signature | Date |
|----------------------|------|

Employers: See *Employer Instructions*, on Page 2.

Is this a new or rehired employee? No Yes Enter date hired: _____ mm/dd/yyyy

| | |
|-----------------------------|--|
| Employer's business name | Federal Employer Identification Number |
| Employer's business address | |
| City/town | State ZIP code |
| Contact person | Telephone number |

Form CT-W4 Instructions

Employee General Instructions

Form CT-W4, *Employee's Withholding Certificate*, provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld.

You are required to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

If your circumstances change, such as you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change.

Gross Income

For Form CT-W4 purposes, *gross income* means all income from all sources, whether received in the form of money, goods, property, or services, not exempt from federal income tax, and includes any additions to income from *Schedule 1* of Form CT-1040, *Connecticut Resident Income Tax Return* or Form CT-1040NR/PY, *Connecticut Nonresident and Part-Year Resident Income Tax Return*.

Filing Status

Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return but have a different residency status. Nonresidents and part-year residents should see the instructions to Form CT-1040NR/PY.

Check Your Withholding

You may be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under *Certain Married Individuals*; or
- You have substantial nonwage income.

If you are underwithheld, you should consider adjusting your withholding or making estimated payments using Form CT-1040ES, *Estimated Connecticut Income Tax Payment Coupon for Individuals*. You may also select *Withholding Code "D"* to elect the highest level of withholding.

If you owe \$1,000 or more, after subtracting from your Connecticut income tax the amount withheld from your income for the prior taxable year, and any PE Tax Credit, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month.

To help determine if your withholding is correct, see *Informational Publication 2020(7), Is My Connecticut Withholding Correct?*

Certain Married Individuals

If you are a married individual filing jointly and you and your spouse both select *Withholding Code "A,"* you may have too much or too little Connecticut income tax withheld from your pay. This is because the phase-out of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering the income of your spouse.

To minimize this problem, and determine if you need to adjust your withholding using Line 2 or Line 3, see IP 2020(7).

Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete Form CT-W4NA, *Employee's Withholding or Exemption Certificate - Nonresident Apportionment*, and provide it to your employer. The information on Form CT-W4NA and Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. For *Convenience of the Employer Test* information, see Form CT-W4NA. To obtain Form CT-W4NA, visit the Department of Revenue Services (DRS) website at portal.ct.gov/DRS or request the form from your employer. Any nonresident who expects to have no Connecticut income tax liability should choose *Withholding Code "E."*

Form CT-W4 (Rev. 12/19)

Armed Forces Personnel and Veterans

If you are a Connecticut resident, your armed forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. If you qualify as a nonresident, you may request that no Connecticut income tax be withheld from your armed forces pay by entering *Withholding Code "E"* on Line 1.

Military Spouses Residency Relief Act (MSRRA)

If you are claiming an exemption from Connecticut income tax under the MSRRA, you must provide your employer with a copy of your military spouse's Leave and Earnings Statement (LES) and a copy of your military dependent ID card.

See *Informational Publication 2019(5), Connecticut Income Tax Information for Armed Forces Personnel and Veterans*.

Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest marginal rate of 6.99% without allowance for exemption. You are required to keep Form CT-W4 in your files for each employee. See *Informational Publication 2020(1), Connecticut Employer's Tax Guide, Circular CT*, for complete instructions.

Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). See IP 2020(1). Mail copies of Forms CT-W4 meeting the conditions listed in IP 2020(1) under *Reporting Certain Employees to:*

Department of Revenue Services
PO Box 2931
Hartford CT 06104-2931

Report New and Rehired Employees to the Department of Labor
New employees are workers not previously employed by your business, or workers rehired after having been separated from your business for more than sixty consecutive days.

Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the Department of Labor (DOL) within 20 days of the date of hire.

New hires can be reported by:

- Using the Connecticut New Hire Reporting website at www.ctnewhires.com;
- Faxing copies of completed Forms CT-W4 to 800-816-1108; or
- Mailing copies of completed Forms CT-W4 to:

Connecticut Department of Labor
Office of Research, CT-W4
200 Folly Brook Blvd
Wethersfield CT 06109

For more information on DOL requirements or for alternative reporting options, visit the DOL website at www.ctdol.state.ct.us or call DOL at 860-263-6310.

For More Information

Call DRS during business hours, Monday through Friday:

- 800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or
- 860-297-5962 (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

Forms and Publications

Visit the DRS website at portal.ct.gov/DRS to download and print Connecticut tax forms and publications.

Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

OMB No. 1545-0074

2020

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

| | | | |
|--|--|-----------|---|
| Step 1: Enter Personal Information | (a) First name and middle initial | Last name | (b) Social security number |
| | Address | | ▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov . |
| | City or town, state, and ZIP code | | |
| | (c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) | | |

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2: Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Multiple Jobs or Spouse Works Do only one of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

| | | | |
|--|---|-------------|----------|
| Step 3: Claim Dependents | If your income will be \$200,000 or less (\$400,000 or less if married filing jointly): | | |
| | Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____ | | |
| | Multiply the number of other dependents by \$500 ▶ \$ _____ | | |
| | Add the amounts above and enter the total here | 3 | \$ _____ |
| Step 4 (optional): Other Adjustments | (a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income | 4(a) | \$ _____ |
| | (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here | 4(b) | \$ _____ |
| | (c) Extra withholding. Enter any additional tax you want withheld each pay period | 4(c) | \$ _____ |

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ _____ ▶ _____
Employee's signature (This form is not valid unless you sign it.) Date

| | | | |
|-----------------------|-----------------------------|--------------------------|--------------------------------------|
| Employers Only | Employer's name and address | First date of employment | Employer identification number (EIN) |
| | | | |

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple Jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) — Multiple Jobs Worksheet *(Keep for your records.)*



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 **Two Jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3. 1 \$ _____

- 2 **Three Jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a. 2a \$ _____
 - b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b. 2b \$ _____
 - c Add the amounts from lines 2a and 2b and enter the result on line 2c. 2c \$ _____

- 3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. 3 _____

- 4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld) 4 \$ _____

Step 4(b) — Deductions Worksheet *(Keep for your records.)*



- 1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income 1 \$ _____

- 2 Enter: $\left\{ \begin{array}{l} \bullet \$24,800 \text{ if you're married filing jointly or qualifying widow(er)} \\ \bullet \$18,650 \text{ if you're head of household} \\ \bullet \$12,400 \text{ if you're single or married filing separately} \end{array} \right\}$ 2 \$ _____

- 3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" 3 \$ _____

- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information 4 \$ _____

- 5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4 5 \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$220 | \$850 | \$900 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,210 | \$1,870 | \$1,870 |
| \$10,000 - 19,999 | 220 | 1,220 | 1,900 | 2,100 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,410 | 3,410 | 4,070 |
| \$20,000 - 29,999 | 850 | 1,800 | 2,730 | 2,930 | 3,050 | 3,050 | 3,050 | 3,240 | 4,240 | 5,240 | 5,900 | 5,900 |
| \$30,000 - 39,999 | 900 | 2,100 | 2,930 | 3,130 | 3,250 | 3,250 | 3,440 | 4,440 | 5,440 | 6,440 | 7,100 | 7,100 |
| \$40,000 - 49,999 | 1,020 | 2,220 | 3,050 | 3,250 | 3,370 | 3,570 | 4,570 | 5,570 | 6,570 | 7,570 | 8,220 | 8,220 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,050 | 3,250 | 3,570 | 3,570 | 4,570 | 5,570 | 6,570 | 7,570 | 8,220 | 9,220 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,050 | 3,440 | 4,570 | 5,570 | 6,570 | 7,570 | 8,570 | 9,570 | 10,220 | 10,220 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,240 | 4,440 | 5,570 | 6,570 | 7,570 | 8,570 | 9,570 | 10,570 | 11,220 | 11,240 |
| \$80,000 - 89,999 | 1,060 | 3,260 | 5,090 | 6,290 | 7,420 | 8,420 | 9,420 | 10,420 | 11,420 | 12,420 | 13,260 | 13,460 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 5,900 | 7,100 | 8,220 | 9,320 | 10,520 | 11,720 | 12,920 | 14,120 | 14,980 | 15,180 |
| \$150,000 - 239,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,390 | 11,590 | 12,790 | 13,990 | 15,190 | 16,050 | 16,250 |
| \$240,000 - 259,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,390 | 11,590 | 12,790 | 13,990 | 15,520 | 17,170 | 18,170 |
| \$260,000 - 279,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,390 | 11,590 | 13,120 | 15,120 | 17,120 | 18,770 | 19,770 |
| \$280,000 - 299,999 | 2,040 | 4,440 | 6,470 | 7,870 | 9,190 | 10,720 | 12,720 | 14,720 | 16,720 | 18,720 | 20,370 | 21,370 |
| \$300,000 - 319,999 | 2,040 | 4,440 | 6,470 | 8,200 | 10,320 | 12,320 | 14,320 | 16,320 | 18,320 | 20,320 | 21,970 | 22,970 |
| \$320,000 - 364,999 | 2,720 | 5,920 | 8,750 | 10,950 | 13,070 | 15,070 | 17,070 | 19,070 | 21,290 | 23,590 | 25,540 | 26,840 |
| \$365,000 - 524,999 | 2,970 | 6,470 | 9,600 | 12,100 | 14,530 | 16,830 | 19,130 | 21,430 | 23,730 | 26,030 | 27,980 | 29,280 |
| \$525,000 and over | 3,140 | 6,840 | 10,170 | 12,870 | 15,500 | 18,000 | 20,500 | 23,000 | 25,500 | 28,000 | 30,150 | 31,650 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$460 | \$940 | \$1,020 | \$1,020 | \$1,470 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,040 | \$2,040 | \$2,040 |
| \$10,000 - 19,999 | 940 | 1,530 | 1,610 | 2,060 | 3,060 | 3,460 | 3,460 | 3,460 | 3,460 | 3,640 | 3,830 | 3,830 |
| \$20,000 - 29,999 | 1,020 | 1,610 | 2,130 | 3,130 | 4,130 | 4,540 | 4,540 | 4,720 | 4,920 | 5,110 | 5,110 | 5,110 |
| \$30,000 - 39,999 | 1,020 | 2,060 | 3,130 | 4,130 | 5,130 | 5,540 | 5,720 | 5,920 | 6,120 | 6,310 | 6,310 | 6,310 |
| \$40,000 - 59,999 | 1,870 | 3,460 | 4,540 | 5,540 | 6,690 | 7,290 | 7,490 | 7,690 | 7,890 | 8,080 | 8,080 | 8,080 |
| \$60,000 - 79,999 | 1,870 | 3,460 | 4,690 | 5,890 | 7,090 | 7,690 | 7,890 | 8,090 | 8,290 | 8,480 | 9,260 | 10,060 |
| \$80,000 - 99,999 | 2,020 | 3,610 | 5,090 | 6,290 | 7,490 | 8,090 | 8,290 | 8,490 | 9,470 | 10,460 | 11,260 | 12,060 |
| \$100,000 - 124,999 | 2,040 | 3,830 | 5,110 | 6,310 | 7,510 | 8,430 | 9,430 | 10,430 | 11,430 | 12,420 | 13,520 | 14,620 |
| \$125,000 - 149,999 | 2,040 | 3,830 | 5,110 | 7,030 | 9,030 | 10,430 | 11,430 | 12,680 | 13,880 | 15,170 | 16,270 | 17,370 |
| \$150,000 - 174,999 | 2,360 | 4,950 | 7,030 | 9,030 | 11,030 | 12,730 | 14,030 | 15,330 | 16,630 | 17,920 | 19,020 | 20,120 |
| \$175,000 - 199,999 | 2,720 | 5,310 | 7,540 | 9,840 | 12,140 | 13,840 | 15,140 | 16,440 | 17,740 | 19,030 | 20,130 | 21,230 |
| \$200,000 - 249,999 | 2,970 | 5,860 | 8,240 | 10,540 | 12,840 | 14,540 | 15,840 | 17,140 | 18,440 | 19,730 | 20,830 | 21,930 |
| \$250,000 - 399,999 | 2,970 | 5,860 | 8,240 | 10,540 | 12,840 | 14,540 | 15,840 | 17,140 | 18,440 | 19,730 | 20,830 | 21,930 |
| \$400,000 - 449,999 | 2,970 | 5,860 | 8,240 | 10,540 | 12,840 | 14,540 | 15,840 | 17,140 | 18,450 | 19,940 | 21,240 | 22,540 |
| \$450,000 and over | 3,140 | 6,230 | 8,810 | 11,310 | 13,810 | 15,710 | 17,210 | 18,710 | 20,210 | 21,700 | 23,000 | 24,300 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$630 | \$930 | \$1,020 | \$1,020 | \$1,020 | \$1,480 | \$1,870 | \$1,870 | \$1,930 | \$2,040 | \$2,040 |
| \$10,000 - 19,999 | 830 | 1,920 | 2,130 | 2,220 | 2,220 | 2,680 | 3,680 | 4,070 | 4,130 | 4,330 | 4,440 | 4,440 |
| \$20,000 - 29,999 | 930 | 2,130 | 2,350 | 2,430 | 2,900 | 3,900 | 4,900 | 5,340 | 5,540 | 5,740 | 5,850 | 5,850 |
| \$30,000 - 39,999 | 1,020 | 2,220 | 2,430 | 2,980 | 3,980 | 4,980 | 6,040 | 6,630 | 6,830 | 7,030 | 7,140 | 7,140 |
| \$40,000 - 59,999 | 1,020 | 2,530 | 3,750 | 4,830 | 5,860 | 7,060 | 8,260 | 8,650 | 9,050 | 9,250 | 9,360 | 9,360 |
| \$60,000 - 79,999 | 1,870 | 4,070 | 5,310 | 6,600 | 7,800 | 9,000 | 10,200 | 10,780 | 10,980 | 11,180 | 11,580 | 12,380 |
| \$80,000 - 99,999 | 1,900 | 4,300 | 5,710 | 7,000 | 8,200 | 9,400 | 10,600 | 11,180 | 11,670 | 12,670 | 13,580 | 14,380 |
| \$100,000 - 124,999 | 2,040 | 4,440 | 5,850 | 7,140 | 8,340 | 9,540 | 11,360 | 12,750 | 13,750 | 14,750 | 15,770 | 16,870 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 5,850 | 7,360 | 9,360 | 11,360 | 13,360 | 14,750 | 16,010 | 17,310 | 18,520 | 19,620 |
| \$150,000 - 174,999 | 2,040 | 5,060 | 7,280 | 9,360 | 11,360 | 13,480 | 15,780 | 17,480 | 18,760 | 20,060 | 21,270 | 22,370 |
| \$175,000 - 199,999 | 2,720 | 5,920 | 8,130 | 10,480 | 12,780 | 15,080 | 17,380 | 19,070 | 20,370 | 21,670 | 22,880 | 23,980 |
| \$200,000 - 249,999 | 2,970 | 6,470 | 8,990 | 11,370 | 13,670 | 15,970 | 18,270 | 19,960 | 21,260 | 22,560 | 23,770 | 24,870 |
| \$250,000 - 349,999 | 2,970 | 6,470 | 8,990 | 11,370 | 13,670 | 15,970 | 18,270 | 19,980 | 21,260 | 22,560 | 23,770 | 24,870 |
| \$350,000 - 449,999 | 2,970 | 6,470 | 8,990 | 11,370 | 13,670 | 15,970 | 18,270 | 19,980 | 21,260 | 22,560 | 23,900 | 25,200 |
| \$450,000 and over | 3,140 | 6,840 | 9,560 | 12,140 | 14,640 | 17,140 | 19,640 | 21,530 | 23,030 | 24,530 | 25,940 | 27,240 |