

# Colorado Income Tax Withholding Tables For Employers



## What's Inside?

- Electronic Filing Information
- Filing periods and requirements effective January 1, 2015
- Income Tax Withholding Tables
- General Information about Colorado Income Withholding Tax
- Sample Forms and Instructions



Manage your account  
File and pay online  
Get started with Revenue Online today!  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

## Colorado Income Tax Withholding

### Who Must Withhold Colorado Income Tax?

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

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

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

Generally, self-employed persons are not subject to withholding tax. They satisfy their prepayment requirements by paying estimated income tax with the Colorado Estimated Income Tax Payment Voucher (Form 104 EP) under their own Social Security numbers.

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

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

It is a requirement that any person who makes a payment to any natural person for services performed that is not otherwise subject to state income tax withholding to deduct and withhold state income tax at the rate of 4.63% if the person who performed the services fails to provide a valid taxpayer identification number or provides a nonresident alien taxpayer identification number issued by the Internal Revenue Service. There is an exception for individuals who are exempt from federal withholding.

### Registration as a Withholding Agent

If you are required to withhold Colorado tax, you must register with the Department of Revenue as a withholding tax agent. You may register as a W-2 withholding agent electronically through Colorado Business Express at [www.Colorado.gov/cbe](http://www.Colorado.gov/cbe) or submit a Colorado Sales Tax/Withholding Account Application (CR 0100). You can obtain this application form and all other Department of Revenue forms from the Taxpayer Service Division on the Colorado Taxation Web site at [www.TaxColorado.com](http://www.TaxColorado.com). Upon receipt of your application, the department will open a withholding tax account.

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

For more information or questions please refer to publication FYI Withholding 5 "Colorado Withholding Tax Requirements." All FYI publications and forms can be found on the department's Web site at [www.TaxColorado.com](http://www.TaxColorado.com)

### Address Change or Business Closure Form (DR 1102)

Any change in your business name and/or address must be reported to the Colorado Department of Revenue on the Address Change or Business Closure Form (DR 1102). You should also use this form to notify the department if the Federal Employer Identification Number (FEIN) on your account is incorrect. Additionally, this form should be used to close your account if your business:

- is sold or terminated.
- is no longer liable for Colorado income tax withholding.
- changed structure and was issued a new FEIN.
- is a corporation that merged into another corporation.

Any change in type of ownership requires that you close the existing account and open a new account for the business. The DR 1102 can be found on the Taxation Web site at [www.TaxColorado.com](http://www.TaxColorado.com)

### Filing periods

The department determines whether an employer will be a quarterly, monthly or weekly filer based on an annual review of the amount of Colorado withholding tax that the employer reported during the prior 12-month period of July 1 through June 30. For example, for the 2014 calendar year, the Department of Revenue looks at the period July 1, 2012 through June 30, 2013 to determine how much tax the employer reported and how often the employer will file. This is called the "lookback period."

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

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

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

**Weekly/Frequent** — Employers whose Colorado wage withholding reported during the lookback period was more than \$50,000 must remit any Colorado withholding taxes accumulated as of any Friday on or before the third business day following that Friday. Always provide

the department with a Friday date for the filing period ending date. **One Exception:** At the end of the year, weekly/frequent filers must make a final transmission that includes all taxes withheld for all payrolls through December 31. Therefore, December 31 will be the filing period ending date for this transmission, even if it is not a Friday. The payment transmission is due three business days after December 31.

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

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

**A withholding tax return must be filed** for every filing period or at least once a month for weekly/frequent filers. If no taxes have been withheld during the filing period, a return reporting zero tax withheld must be filed. When the due date falls on a weekend or holiday, taxes are considered timely if they are paid on the first business day following the due date.

#### **How to File and Pay**

There are two methods available for electronically remitting Colorado withholding taxes: through Revenue Online or by Electronic Funds Transfer (EFT).

**Revenue Online** — Withholding payments and returns can be submitted through [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) To sign up for Revenue Online account access, you will need your Colorado Account Number (CAN) which is the same as your license number. Your license will also have a letter ID printed on it which will help you to set up your account access. You will be able to create your own Login ID and Password. Once you start using Revenue Online, in addition to filing your returns, you will be able to see all the returns you have filed and your payment history. Withholding tax filers that do not have wage withholding to report for a specific filing period may login to Revenue Online and file a “zero” return. There is a nominal fee for online tax payments submitted through Revenue Online.

**Electronic Funds Transfer (EFT)** — Employers who pay more than \$50,000 withholding tax per year are required to pay by EFT. Employers who do not meet this requirement are encouraged to use EFT as it virtually eliminates the potential of processing errors. If payment is submitted electronically using EFT, you do not need to file a wage withholding return.

You can sign up for EFT through your Revenue Online account or by using the Authorization for Electronic Funds Transfer (EFT) Payments (DR 5785). By signing up in Revenue Online, you can use your EFT

Number and PIN Code the next business day. For more information on how to register, please visit [www.Colorado.gov/Revenue/EFT](http://www.Colorado.gov/Revenue/EFT)

Colorado’s EFT program offers two methods of electronic payment, ACH Debit and ACH Credit. You may choose either or both. We offer an ACH debit service which is accessible through the Web or telephone, or you may choose to initiate ACH credit payments through the banking system using a standard format. Both options are free, but you must be registered with the department to use either service. You may incur fees or charges from your financial institution. Detailed information on ACH Debit and Credit is available at: [www.Colorado.gov/Revenue/EFT](http://www.Colorado.gov/Revenue/EFT)

**Paper return and check or money order** — If an employer pays less than \$50,000 and cannot file by EFT or through Revenue Online, the Income Withholding Tax Return (DR 1094) should be completed and mailed along with a check or money order to the department. The most current version of the DR 1094 on the department’s Web site must be filed. Be sure to write your account number on all checks and correspondence. Please note that this process does increase the chances of an error or problem and the use of electronic payment options are strongly recommended. The form is available on the Taxation Web site, [www.TaxColorado.com](http://www.TaxColorado.com)

#### **Bonuses and Overtime**

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

### **Correcting Returns and Withholding Refund Requirements**

**Claim Refunds on the DR 1094** — Overpayments of withholding for the current year only should first be deducted from the subsequent month(s) DR 1094 returns, zeroing out these returns until the overpayment is satisfied.

**Wage (W-2) Withholding Refunds** — The department issues refunds of wage withholding once a year. These refunds are issued by completing and remitting an Annual Transmittal of W-2s (DR 1093) at the end of February, indicating the total amount of wages withheld and reported in the prior year by businesses on their employees’ W-2s. If you use the electronic method for filing your W-2s (Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)) you can submit a DR 1093 if an amount appears on 3A (additional balance due) or 3B (a refund). If filing a paper DR 1093, the most current version of the form on the department’s Web site must be filed. Mail this form to the Colorado Department of Revenue, Denver, CO 80261-0009.

An overpayment from a previous year must be requested by filing a Claim for Refund (DR 0137) form. An original or amended form DR 1093 must be included indicating the year in review. The DR 0137 is available on the Taxation

Web site at [www.TaxColorado.com](http://www.TaxColorado.com)

**W-4 Forms** — Colorado does not have a state equivalent of the federal form W-4. Employees should complete the federal W-4 for both federal and Colorado wage withholding tax purposes. An employer must file with the Department of Revenue any W-4 for any employee who is expected to earn more than \$200 per week and who lists more than 10 withholding allowances or an exempt status. Additionally, these W-4 forms shall include a cover letter listing the employer name, address, FEIN, and the number of Withholding Allowance Certificates included. The Colorado Department of Revenue will contact you should it be determined that the requested exemptions must be modified. Withholding Allowance Certificates should be mailed to:

Colorado Department of Revenue  
Discovery Section Room 634  
PO Box 17087  
Denver, CO 80217-0087

#### **Failure to File a Return**

If you have no wage withholding for a period, you must file a “zero” return. To file a Wage (W-2) Withholding return, you may login to Revenue Online after you have created your own Login ID and Password to file your actual return or a “zero” tax due return. Filing electronically reduces the chance of errors. You may also file a paper DR 1094 with a check or money order.

If you fail to file a return, the Department of Revenue will send you a bill with an estimate of your tax due plus penalty and interest. You will have 10 days to report and pay the actual amount of tax withheld for the period plus penalty and interest on the amount of tax due.

#### **Penalties and Interest**

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

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

If you are filing the return after the due date, interest is computed on the balance of the tax due at the **monthly** rate preprinted on the interest line. Interest is due at the current statutory rate for **each** month payment is received

after the due date. The department will automatically calculate any interest and penalty due.

If you receive a notice of tax, penalty and/or interest due which you feel is incorrect or unwarranted, please submit a written protest including any information and documents (such as photocopies of front and back of cancelled checks or EFT confirmation numbers).

Any written protest to a letter received from the Department of Revenue should be sent to the address on the letter. A copy of the letter received from the department should be included with your written protest and supporting documentation.

#### **Annual Information Returns for W-2s**

All employers must provide each employee with an annual statement of the amounts of money deducted and withheld from their employee’s wages—commonly known as W-2 Wage and Tax Statement.

Annual Wage and Withholding Statements (W-2s) must be filed with the Colorado Department of Revenue. It is preferred that these are submitted electronically through Revenue Online. Employers with more than 250 employees are required to file electronically.

Details on how to file through Revenue Online can be found at [www.revenue.state.co.us/FileCoW2](http://www.revenue.state.co.us/FileCoW2)

**Note:** The deadline to file W-2s will be month later if filed electronically through Revenue Online.

If you cannot submit the W-2 forms electronically you must prepare the Annual Transmittal of State W-2 Forms (DR 1093) and submit copies of the paper W-2 forms to the department. (The DR 1093 is not needed if the W-2 forms are submitted electronically unless there is a refund requested or a balance due. In either case, submit a paper DR 1093 directly to the Department of Revenue.)

Please note the following schedule for W-2 forms:

- By last day of January: Furnish form to each employee,
- By last day of February: File paper W-2 forms and DR 1093 (any catch-up payment due), or
- By last day of March: File W-2 forms through Revenue Online.

Further details about filing annual information returns is available in publication FYI Withholding 6, Methods of Filing Colorado Annual W-2 Tax Data.

# Filling Out the “Colorado Department of Revenue W-2 Wage Withholding Tax Return” (DR 1094)

The DR 1094 is used by employers to report Colorado W-2 income taxes that have been withheld from employee pay. Review publication FYI Withholding 5, Colorado Wage Withholding Tax Requirements for detailed information about filing requirements and frequencies.

After completing payroll and withholding Colorado income taxes as defined by the Colorado Income Tax Withholding Tables for Employers (DR 1098), report here the total tax collected for the filing period. This is the Colorado withholding tax that will be reported at the end of the year on federal form W-2-Wage and Tax Statement.

You may pay tax through Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) by echeck or credit card. Or, you may sign up for Electronic Funds Transfer (EFT). Visit [www.Colorado.gov/Revenue/EFT](http://www.Colorado.gov/Revenue/EFT) for more information. **DO NOT FILE A PAPER DR 1094 IF YOU REMITTED THE WITHHOLDING TAXES VIA EFT.**

To prevent being billed by the Department when no taxes were withheld during the filing period, file a zero return. A paper zero return may be mailed, or for fast and simple filing of a zero return access [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) and file electronically.

### Amending Withholding Taxes

If you overpaid for a period, you may take a credit on a future return in the current calendar year. The credit may be taken on a return/payment filed at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) or a subsequent paper form W-2 Wage Withholding Tax Return (DR 1094). If you are unable to claim the credit on a subsequent DR 1094 within the calendar year, you should claim a refund on your Annual Transmittal of State W-2 Forms (DR 1093) for the appropriate year.

If additional tax is owed, file another return for the period the tax is due reporting only the additional amount owed at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). If you cannot file electronically, file a paper DR 1094 reporting only the additional tax due for the period.

Refunds will be issued from a DR 1093 filed at the end of February following the end of the calendar year. For additional information or questions, refer to publication FYI Withholding 5, Colorado Wage Withholding Tax Requirements at [www.TaxColorado.com](http://www.TaxColorado.com)

All FYI publications, forms, and answers to frequently asked questions are available at [www.TaxColorado.com](http://www.TaxColorado.com), the official Taxation Web site. Or, you may call (303) 238-7378 to speak with a representative.

**Account Number:** List the Colorado business account number from your withholding certificate or sales tax license. This number is 8 digits. Do not list your FEIN or EFT number here.

**Filing Period:** List here the filing period for this return. Be sure you are using the correct period end date for your defined filing frequency.

**Line 1** Enter the amount of Colorado income tax withheld for the period. If the tax is zero, file a zero return through Revenue Online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

**Line 2** If a previous period **IN THE CURRENT TAX YEAR** was overstated and paid, complete the worksheet below and calculate the overpayment for the tax period. Transfer the overpayment amount to line 2 of the DR 1094.

**Note:** See the actual DR 1094 on the department’s Web site to view a copy of the worksheet.

**Line 3** Calculate the net amount due by subtracting line 2 from line 1.

**Line 4** Complete only if return is being filed after the due date. Penalty is calculated by determining how far past the due date the return is being filed. If the return is filed within the first month after the due date, calculate the penalty at 5% (.05) of the tax due, or \$5, whichever is greater. For each additional month thereafter the return is delinquent, add one-half of 1% (.005), up to a maximum of 12%.

**Line 5** Complete only if return is being filed after the due date. Refer to publication FYI General 11, Colorado Civil Tax Penalties and Interest to calculate late payment interest. Enter the calculated interest amount on line 5.

**Line 6** Add together the amounts listed on lines 3, 4 and 5. This is the amount that is due. Make check or money order payable to the Colorado Department of Revenue. Use the memo to clearly list “W-2 WTH,” your account number, and tax period.

### MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue  
Denver CO 80261-0009

## W-2 Wage Withholding Tax Return (DR 1094)

Print your Colorado account number here.

Print the FEIN number for your organization here.

Signature of person who prepared return.

DR 1094 example for DR 1098 (07/01/14)  
COLORADO DEPARTMENT OF REVENUE  
[www.TaxColorado.com](http://www.TaxColorado.com)

### Colorado W-2 Wage Withholding Tax Return

1000-100

Account Number	Period (MMYY - MMYY)	Due Date (MMDDYY)	FEIN	SSN 1	SSN 2
Signed under penalty of perjury in the second degree					
Taxpayer Name or Business Name					
Address					
City		State	Zip		
Signature			Date (MMDDYY)	Phone Number ( )	
The state may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. (Do not write in space below)					
1. Total Colorado tax withheld from wages reportable on a W-2 (100)					00
2. Overpayment of tax for prior record(s) of the current year only (905)					00
3. Line 1 minus line 2					00
4. Penalty (see instructions) (200)					00
5. Interest (see instructions) (300)					00
6. Amount Owed (Total of lines 3, 4 and 5) (355)					\$ .00

Print the Social Security number you provide on your application here if applicable.

**DO NOT WRITE IN THIS SPACE.**

Enter your mailing address here as it appears on your Colorado account. Changes must be made on the DR 1102 “Account Change or Business Closure Form”.

# Filling Out the "Annual Transmittal of State W-2s" (DR 1093)

The DR 1093 Annual Transmittal of State W-2 Forms should be filed in February for withholding taxes reported on W-2s for the prior calendar year.

If you are filing an amended return you are required to mark the Amended Return box. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Most entities are required to file an Annual Withholding Transmittal. Attach this form to the total withholding statements (W-2) that were furnished to each payee.

- If you use the electronic method for filing your W-2s (Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)) you need only submit this form if an amount appears on 3A or 3B. Mail this form to the address shown below.
- If you file paper W-2 statements, you must always attach this form before submitting.

### Due Date

- **ACTIVE (OPEN) ACCOUNTS** - This form must be postmarked on or before the last day in February following the end of the year in which withholdings were made.
- **INACTIVE (CLOSED) ACCOUNTS** - This form must be postmarked within thirty (30) days of the business closure. Should either due date fall on a weekend or holiday, it will be extended to the next business day.

### Completing The Transmittal Form

- Line 1** Enter the total amount of state withholding withheld from all Colorado employees per W-2s.
- Line 2** Enter the total Colorado withholding payments you remitted. DO NOT INCLUDE PENALTY AND/OR INTEREST you paid.
- Line 3** **If amount on lines 1 and 2 are the same, enter a zero on line 6.**
- Line 3A Balance Due** - If line 1 is greater than line 2, complete lines 3A, 4, 5, and 6. Penalty and interest will be calculated automatically when there is a balance due.
- Line 3B Overpayment** - If line 2 is greater than line 1, complete line 3B. **DO NOT ENTER AMOUNT ON LINE 6.** A tax refund will be issued to you automatically upon processing. Timely payment and any outstanding balances on the account will be reviewed prior to issuing the refund.
- Line 4 Penalty** - Enter 5% (.05) of tax due or \$5, whichever amount is greater, for any payment made after the due date, add 1/2% (.005) additional penalty for each additional month you are late up to a maximum of 12% of the tax due. The minimum late filing penalty is \$5.
- Line 5 Interest** - Enter the interest computed on the balance of the tax due if you are filing this return after the due date. Interest is due at the current statutory rate of .25% (.0025) for **each** monthly payment received after the due date.
- Line 6 Additional Balance Paid** - If line 1 is greater than line 2, add lines 3A, 4 and 5. If lines 1 and 2 are equal, enter 0 (zero).

### MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue  
Denver CO 80261-0009

## Annual Transmittal of State W-2s (DR 1093)

Mark this box if you are filing an amended DR 1093. See instructions above.

DO NOT WRITE IN THIS SPACE

Departmental Use Only		DR 1093 (07/14/14) COLORADO DEPARTMENT OF REVENUE Denver CO 80261-0009 <a href="http://www.RevColorado.com">www.RevColorado.com</a>	
 141093V219999		<b>Colorado Department of Revenue</b> <b>Annual Transmittal of State W-2 Forms</b>	
Last Name or Business Name		First Name	Middle Initial
Account Number	Period (MM/YY - MM/YY)	Due Date (MM/DD/YY)	Number of W-2s Attached
SSN 1	SSN 2	FEIN	Phone Number ( )
Mark here if this is an Amended Return <input type="checkbox"/>		Paid by EFT <input type="checkbox"/>	<b>1000-130</b>
1. Total Colorado income taxes withheld per W-2 forms attached.			00
2. Total Colorado income taxes remitted for the period indicated at left.			(890) 00
3. A. Balance Due If line 1 is more than line 2, enter difference and (see instructions).			(100) 00
B. Overpayment If line 2 is more than line 1, enter the difference and (see instructions).			(415) 00
4. Penalty (see instructions)			(200) 00
5. Interest (see instructions)			(300) 00
6. Additional Balance Paid Add lines 3A, 4, and 5			(355) \$ .00
<small>The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.</small>			
Mail reconciliation with W-2 forms and any payment due on line 6 to: Colorado Department of Revenue, Denver, CO 80261-0009			
Signed under penalty of perjury in the second degree.			
Signature		Date (MM/DD/YY)	

## Want to make filing and managing your state withholding taxes easier?

Revenue Online is Web site where taxpayers, businesses and tax professionals can immediately and securely conduct business with the Colorado Department of Revenue on their computers, laptops, smartphones and tablets.

**Revenue Online Account Access for Business** includes the following services for Colorado taxes:

- Access Your Tax Account (Sign Up/Login)
- Add Power of Attorney for all tax matters
- Add Third Party access to Revenue Online account
- Mailing Address Change
- Amend a Return
- Balance Inquiry
- Copy of Return
- File a Protest
- File a Return (including “zero” returns)
- Make a Payment
- Manage online account access
- Set up access to the tax account for more than one person in the business
- Upload E-Filer Attachments (income tax documentation)
- View Letters from the department
- View Payments

### For Withholding Tax specifically you can:

- You can submit a withholding annual reconciliation statement
- You can submit W-2s (electronic files or type them in)
- Sign up as a Withholding Submitter on behalf of a business/client

### How Do I Sign Up for Revenue Online?

Go to Revenue Online [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) Under Sign Up, select “Create a Login ID”, then select “Individuals and Businesses.” Be sure you have information about your account in front of you, such as department-issued Colorado Account Number (CAN); zip code on your account and your most recent Colorado tax return. You must have a Colorado tax account to use Revenue Online.

Scan here, it's **that** easy!



Or visit: [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)—Try it Today!



**Revenue**  
©ONLINE

## How to Determine the Amount to Withhold

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

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

### Wage Bracket Method

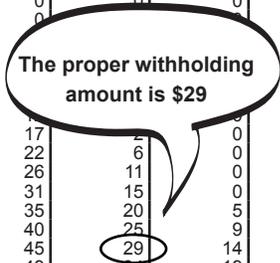
Find the proper table (on pages 12 through 21) for your payroll period and the employee's marital status as

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

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

## Determining the Withholding Amount

Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2015)												
Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is:												
\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
700	800	2	0	0	0	0	0	0	0	0	0	0
800	900	6	0	0	0	0	0	0	0	0	0	0
900	1,000	11	0	0	0	0	0	0	0	0	0	0
1,000	1,100	15	0	0	0	0	0	0	0	0	0	0
1,100	1,200	20	5	0	0	0	0	0	0	0	0	0
1,200	1,300	25	9	0	0	0	0	0	0	0	0	0
1,300	1,400	29	14	0	0	0	0	0	0	0	0	0
1,400	1,500	34	19	0	0	0	0	0	0	0	0	0
1,500	1,600	39	23	0	0	0	0	0	0	0	0	0
1,600	1,700	43	28	0	0	0	0	0	0	0	0	0
1,700	1,800	48	32	17	2	0	0	0	0	0	0	0
1,800	1,900	52	37	22	6	0	0	0	0	0	0	0
1,900	2,000	57	42	26	11	0	0	0	0	0	0	0
2,000	2,100	62	46	31	15	0	0	0	0	0	0	0
2,100	2,200	66	51	35	20	5	0	0	0	0	0	0
2,200	2,300	71	56	40	25	9	0	0	0	0	0	0
2,300	2,400	76	60	45	29	14	0	0	0	0	0	0
2,400	2,500	80	65	49	34	19	3	0	0	0	0	0
2,500	2,600	85	69	54	39	23	8	0	0	0	0	0
2,600	2,700	90	74	59	43	28	12	0	0	0	0	0
2,700	2,800	94	79	63	48	32	17	2	0	0	0	0
2,800	2,900	99	83	68	52	37	22	6	0	0	0	0
2,900	3,000	103	88	73	57	42	26	11	0	0	0	0
3,000	3,100	108	93	77	62	46	31	15	0	0	0	0
3,100	3,200	113	97	82	66	51	35	20	5	0	0	0
3,200	3,300	117	102	86	71	56	40	25	9	0	0	0
3,300	3,400	122	106	91	76	60	45	29	14	0	0	0
3,400	3,500	127	111	96	80	65	49	34	19	3	0	0
3,500	3,600	131	116	100	85	69	54	39	23	8	0	0
3,600	3,700	136	120	105	90	74	59	43	28	12	0	0
3,700	3,800	140	125	110	94	79	63	48	32	17	2	0
3,800	3,900	145	130	114	99	83	68	52	37	22	6	0
3,900	4,000	150	134	119	103	88	73	57	42	26	11	0
4,000	4,100	154	139	123	108	93	77	62	46	31	15	0
4,100	4,200	159	144	128	113	97	82	66	51	35	20	5
4,200	4,300	164	148	133	117	102	86	71	56	40	25	9
4,300	4,400	168	153	137	122	106	91	76	60	45	29	14
4,400	4,500	173	157	142	127	111	96	80	65	49	34	19
4,500	4,600	177	162	147	131	116	100	85	69	54	39	23
4,600	4,700	182	167	151	136	120	105	90	74	59	43	28
4,700	4,800	187	171	156	140	125	110	94	79	63	48	32
4,800	4,900	191	176	161	145	130	114	99	83	68	52	37
4,900	5,000	196	181	165	150	134	119	103	88	73	57	42
5,000	5,100	201	185	170	154	139	123	108	93	77	62	46
5,100	5,200	205	190	174	159	144	128	113	97	82	66	51
5,200	5,300	210	194	179	164	148	133	117	102	86	71	56
5,300	5,400	215	199	184	168	153	137	122	106	91	76	60
5,400	5,500	219	204	188	173	157	142	127	111	96	80	65
5,500	5,600	224	208	193	177	162	147	131	116	100	85	69
5,600	5,700	228	213	198	182	167	151	136	120	105	90	74
5,700	5,800	233	218	202	187	171	156	140	125	110	94	79
5,800	5,900	238	222	207	191	176	161	145	130	114	99	83
5,900	6,000	242	227	211	196	181	165	150	134	119	103	88
6,000	6,100	247	232	216	201	185	170	154	139	123	108	93
6,100	6,200	252	236	221	205	190	174	159	144	128	113	97
6,200	6,300	256	241	225	210	194	179	164	148	133	117	102
6,300	6,400	261	245	230	215	199	184	168	153	137	122	106
6,400	6,500	265	250	235	219	204	188	173	157	142	127	111
6,500 and over		4.63 percent of the excess over \$6,500 plus										
		268	252	237	221	206	191	175	160	144	129	113



## What If an Employee Claims More than 10 Allowances?

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

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

**Example: Withholding for a married employee who is paid \$4,750 on a semimonthly basis and claims 12 allowances would be calculated as follows:**

Total allowances .....	12
Subtract 10 .....	<u>– 10</u>
Excess allowances .....	2
Multiply by 1 allowance value .....	x \$ <u>167</u>
Value of excess allowances.....	\$ 334
Monthly wage .....	\$ 4,750
Subtract value of excess allowances.....	<u>– 334</u>
Adjusted wage .....	\$ 4,416

## Frequently Asked Questions About Colorado Withholding Tax Requirements

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

**Answer:** No. Use the same exemptions for Colorado withholding as the employee claims on the federal W-4 forms. Call (800) 829-1040 to order federal W-4 forms. You may also visit [www.IRS.gov](http://www.IRS.gov)

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

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

**Question:** What determines whether a return is filed late?

**Answer:** The postmark stamped by the U.S. Postal Service determines whether a filing is late. In other words, if a return that is due on the 15th day of a month is postmarked on or before the 15th, it will be accepted as "timely filed" regardless of when it arrives at Department of Revenue offices. Timely filing for weekly filers paying by EFT credit requires origination of the payment transaction on the due date. If paying through the Department's EFT debit service, the payment must be made by 4:00 p.m. Mountain Time on the due date.

**Question:** If I make a withholding tax payment by EFT, do I need to also file through Revenue Online or on paper?

**Answer:** No. The EFT withholding payment satisfies the filing requirement. Filing a return in addition to the payment may result in an erroneous bill.

**Question:** How do I use Secure Messaging in my Revenue Online Account?

**Answer:** First, you need to create your Login ID and Password in Revenue Online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). For instructions see the "Help" link under the Revenue Online home page menu.

**Question:** How do EFT filers pay penalty and interest?

**Answer:** Payment of penalties and interest may be made on Revenue Online or by check.

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

**Answer:** Yes. The department encourages it. Visit [www.Colorado.gov/revenue/eff](http://www.Colorado.gov/revenue/eff) for more information on how to file by EFT.

# Colorado Income Tax Withholding Tables

for wages paid on or after January 1, 2015

## Weekly Payroll Period--Single Persons (for wages paid on or after January 1, 2015)

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	100	2	0	0	0	0	0	0	0	0	0	0
100	125	3	0	0	0	0	0	0	0	0	0	0
125	150	4	1	0	0	0	0	0	0	0	0	0
150	175	5	2	0	0	0	0	0	0	0	0	0
175	200	7	3	0	0	0	0	0	0	0	0	0
200	225	8	4	1	0	0	0	0	0	0	0	0
225	250	9	5	2	0	0	0	0	0	0	0	0
250	275	10	7	3	0	0	0	0	0	0	0	0
275	300	11	8	4	1	0	0	0	0	0	0	0
300	325	12	9	5	2	0	0	0	0	0	0	0
325	350	14	10	6	3	0	0	0	0	0	0	0
350	375	15	11	8	4	0	0	0	0	0	0	0
375	400	16	12	9	5	2	0	0	0	0	0	0
400	425	17	13	10	6	3	0	0	0	0	0	0
425	450	18	15	11	8	4	0	0	0	0	0	0
450	475	19	16	12	9	5	2	0	0	0	0	0
475	500	21	17	13	10	6	3	0	0	0	0	0
500	525	22	18	15	11	7	4	0	0	0	0	0
525	550	23	19	16	12	9	5	1	0	0	0	0
550	575	24	20	17	13	10	6	3	0	0	0	0
575	600	25	22	18	14	11	7	4	0	0	0	0
600	625	26	23	19	16	12	9	5	1	0	0	0
625	650	27	24	20	17	13	10	6	3	0	0	0
650	675	29	25	22	18	14	11	7	4	0	0	0
675	700	30	26	23	19	16	12	8	5	1	0	0
700	725	31	27	24	20	17	13	10	6	2	0	0
725	750	32	29	25	21	18	14	11	7	4	0	0
750	775	33	30	26	23	19	15	12	8	5	1	0
775	800	34	31	27	24	20	17	13	9	6	2	0
800	825	36	32	28	25	21	18	14	11	7	4	0
825	850	37	33	30	26	22	19	15	12	8	5	1
850	875	38	34	31	27	24	20	17	13	9	6	2
875	900	39	35	32	28	25	21	18	14	11	7	3
900	925	40	37	33	30	26	22	19	15	12	8	5
925	950	41	38	34	31	27	24	20	16	13	9	6
950	975	43	39	35	32	28	25	21	18	14	10	7
975	1,000	44	40	37	33	29	26	22	19	15	12	8
1,000	1,025	45	41	38	34	31	27	23	20	16	13	9
1,025	1,050	46	42	39	35	32	28	25	21	17	14	10
1,050	1,075	47	44	40	36	33	29	26	22	19	15	12
1,075	1,100	48	45	41	38	34	30	27	23	20	16	13
1,100	1,125	49	46	42	39	35	32	28	25	21	17	14
1,125	1,150	51	47	43	40	36	33	29	26	22	19	15
1,150	1,175	52	48	45	41	38	34	30	27	23	20	16
1,175	1,200	53	49	46	42	39	35	32	28	24	21	17
1,200	1,225	54	51	47	43	40	36	33	29	26	22	18
1,225	1,250	55	52	48	45	41	37	34	30	27	23	20
1,250	1,275	56	53	49	46	42	39	35	31	28	24	21
1,275	1,300	58	54	50	47	43	40	36	33	29	26	22
1,300	1,325	59	55	52	48	44	41	37	34	30	27	23
1,325	1,350	60	56	53	49	46	42	39	35	31	28	24
1,350	1,375	61	57	54	50	47	43	40	36	33	29	25
1,375	1,400	62	59	55	52	48	44	41	37	34	30	27
1,400	1,425	63	60	56	53	49	46	42	38	35	31	28
1,425	1,450	65	61	57	54	50	47	43	40	36	32	29
1,450	1,475	66	62	59	55	51	48	44	41	37	34	30
1,475	1,500	67	63	60	56	53	49	45	42	38	35	31
1,500	1,525	68	64	61	57	54	50	47	43	39	36	32
		4.63 percent of the excess over \$1,525 plus										
1,525 and over		69	65	61	58	54	51	47	44	40	37	33

**Weekly Payroll Period--Married Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	200	1	0	0	0	0	0	0	0	0	0	0
200	225	2	0	0	0	0	0	0	0	0	0	0
225	250	3	0	0	0	0	0	0	0	0	0	0
250	275	4	1	0	0	0	0	0	0	0	0	0
275	300	6	2	0	0	0	0	0	0	0	0	0
300	325	7	3	0	0	0	0	0	0	0	0	0
325	350	8	4	1	0	0	0	0	0	0	0	0
350	375	9	6	2	0	0	0	0	0	0	0	0
375	400	10	7	3	0	0	0	0	0	0	0	0
400	425	11	8	4	1	0	0	0	0	0	0	0
425	450	13	9	5	2	0	0	0	0	0	0	0
450	475	14	10	7	3	0	0	0	0	0	0	0
475	500	15	11	8	4	1	0	0	0	0	0	0
500	525	16	13	9	5	2	0	0	0	0	0	0
525	550	17	14	10	7	3	0	0	0	0	0	0
550	575	18	15	11	8	4	1	0	0	0	0	0
575	600	20	16	12	9	5	2	0	0	0	0	0
600	625	21	17	14	10	6	3	0	0	0	0	0
625	650	22	18	15	11	8	4	0	0	0	0	0
650	675	23	19	16	12	9	5	2	0	0	0	0
675	700	24	21	17	13	10	6	3	0	0	0	0
700	725	25	22	18	15	11	8	4	0	0	0	0
725	750	26	23	19	16	12	9	5	2	0	0	0
750	775	28	24	21	17	13	10	6	3	0	0	0
775	800	29	25	22	18	15	11	7	4	0	0	0
800	825	30	26	23	19	16	12	9	5	1	0	0
825	850	31	28	24	20	17	13	10	6	3	0	0
850	875	32	29	25	22	18	14	11	7	4	0	0
875	900	33	30	26	23	19	16	12	9	5	1	0
900	925	35	31	27	24	20	17	13	10	6	3	0
925	950	36	32	29	25	22	18	14	11	7	4	0
950	975	37	33	30	26	23	19	16	12	8	5	1
975	1,000	38	35	31	27	24	20	17	13	10	6	2
1,000	1,025	39	36	32	29	25	21	18	14	11	7	4
1,025	1,050	40	37	33	30	26	23	19	15	12	8	5
1,050	1,075	42	38	34	31	27	24	20	17	13	9	6
1,075	1,100	43	39	36	32	28	25	21	18	14	11	7
1,100	1,125	44	40	37	33	30	26	22	19	15	12	8
1,125	1,150	45	41	38	34	31	27	24	20	17	13	9
1,150	1,175	46	43	39	35	32	28	25	21	18	14	11
1,175	1,200	47	44	40	37	33	30	26	22	19	15	12
1,200	1,225	48	45	41	38	34	31	27	24	20	16	13
1,225	1,250	50	46	43	39	35	32	28	25	21	18	14
1,250	1,275	51	47	44	40	37	33	29	26	22	19	15
1,275	1,300	52	48	45	41	38	34	31	27	23	20	16
1,300	1,325	53	50	46	42	39	35	32	28	25	21	17
1,325	1,350	54	51	47	44	40	36	33	29	26	22	19
1,350	1,375	55	52	48	45	41	38	34	30	27	23	20
1,375	1,400	57	53	49	46	42	39	35	32	28	25	21
1,400	1,425	58	54	51	47	43	40	36	33	29	26	22
1,425	1,450	59	55	52	48	45	41	38	34	30	27	23
1,450	1,475	60	56	53	49	46	42	39	35	32	28	24
1,475	1,500	61	58	54	51	47	43	40	36	33	29	26
1,500	1,525	62	59	55	52	48	45	41	37	34	30	27
1,525	1,550	64	60	56	53	49	46	42	39	35	31	28
1,550	1,575	65	61	58	54	50	47	43	40	36	33	29
1,575	1,600	66	62	59	55	52	48	44	41	37	34	30
1,600	1,625	67	63	60	56	53	49	46	42	39	35	31
1,625 and over		4.63 percent of the excess over \$1,625 plus										
		68	64	60	57	53	50	46	43	39	36	32

**Bi-Weekly Payroll Period--Single Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	150	2	0	0	0	0	0	0	0	0	0	0
150	200	4	0	0	0	0	0	0	0	0	0	0
200	250	6	0	0	0	0	0	0	0	0	0	0
250	300	9	2	0	0	0	0	0	0	0	0	0
300	350	11	4	0	0	0	0	0	0	0	0	0
350	400	13	6	0	0	0	0	0	0	0	0	0
400	450	16	8	1	0	0	0	0	0	0	0	0
450	500	18	11	4	0	0	0	0	0	0	0	0
500	550	20	13	6	0	0	0	0	0	0	0	0
550	600	23	15	8	1	0	0	0	0	0	0	0
600	650	25	18	11	3	0	0	0	0	0	0	0
650	700	27	20	13	6	0	0	0	0	0	0	0
700	750	29	22	15	8	1	0	0	0	0	0	0
750	800	32	25	18	10	3	0	0	0	0	0	0
800	850	34	27	20	13	6	0	0	0	0	0	0
850	900	36	29	22	15	8	1	0	0	0	0	0
900	950	39	32	24	17	10	3	0	0	0	0	0
950	1,000	41	34	27	20	13	5	0	0	0	0	0
1,000	1,050	43	36	29	22	15	8	1	0	0	0	0
1,050	1,100	46	39	31	24	17	10	3	0	0	0	0
1,100	1,150	48	41	34	27	19	12	5	0	0	0	0
1,150	1,200	50	43	36	29	22	15	8	0	0	0	0
1,200	1,250	53	45	38	31	24	17	10	3	0	0	0
1,250	1,300	55	48	41	34	26	19	12	5	0	0	0
1,300	1,350	57	50	43	36	29	22	15	7	0	0	0
1,350	1,400	60	52	45	38	31	24	17	10	3	0	0
1,400	1,450	62	55	48	41	33	26	19	12	5	0	0
1,450	1,500	64	57	50	43	36	29	21	14	7	0	0
1,500	1,550	67	59	52	45	38	31	24	17	10	2	0
1,550	1,600	69	62	55	47	40	33	26	19	12	5	0
1,600	1,650	71	64	57	50	43	36	28	21	14	7	0
1,650	1,700	73	66	59	52	45	38	31	24	16	9	2
1,700	1,750	76	69	62	54	47	40	33	26	19	12	5
1,750	1,800	78	71	64	57	50	42	35	28	21	14	7
1,800	1,850	80	73	66	59	52	45	38	31	23	16	9
1,850	1,900	83	76	68	61	54	47	40	33	26	19	11
1,900	1,950	85	78	71	64	57	49	42	35	28	21	14
1,950	2,000	87	80	73	66	59	52	45	37	30	23	16
2,000	2,050	90	83	75	68	61	54	47	40	33	26	18
2,050	2,100	92	85	78	71	63	56	49	42	35	28	21
2,100	2,150	94	87	80	73	66	59	52	44	37	30	23
2,150	2,200	97	89	82	75	68	61	54	47	40	32	25
2,200	2,250	99	92	85	78	70	63	56	49	42	35	28
2,250	2,300	101	94	87	80	73	66	58	51	44	37	30
2,300	2,350	104	96	89	82	75	68	61	54	47	39	32
2,350	2,400	106	99	92	84	77	70	63	56	49	42	35
2,400	2,450	108	101	94	87	80	73	65	58	51	44	37
2,450	2,500	110	103	96	89	82	75	68	61	54	46	39
2,500	2,550	113	106	99	91	84	77	70	63	56	49	42
2,550	2,600	115	108	101	94	87	80	72	65	58	51	44
2,600	2,650	117	110	103	96	89	82	75	68	60	53	46
2,650	2,700	120	113	106	98	91	84	77	70	63	56	49
2,700	2,750	122	115	108	101	94	86	79	72	65	58	51
2,750	2,800	124	117	110	103	96	89	82	75	67	60	53
2,800	2,850	127	120	112	105	98	91	84	77	70	63	55
2,850	2,900	129	122	115	108	101	93	86	79	72	65	58
2,900	2,950	131	124	117	110	103	96	89	81	74	67	60
2,950	3,000	134	127	119	112	105	98	91	84	77	70	62
3,000 and over		4.63 percent of the excess over \$3,000 plus										
		135	128	121	113	106	99	92	85	78	71	64

**Bi-Weekly Payroll Period--Married Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300	350	0	0	0	0	0	0	0	0	0	0	0
350	400	2	0	0	0	0	0	0	0	0	0	0
400	450	4	0	0	0	0	0	0	0	0	0	0
450	500	7	0	0	0	0	0	0	0	0	0	0
500	550	9	2	0	0	0	0	0	0	0	0	0
550	600	11	4	0	0	0	0	0	0	0	0	0
600	650	14	6	0	0	0	0	0	0	0	0	0
650	700	16	9	2	0	0	0	0	0	0	0	0
700	750	18	11	4	0	0	0	0	0	0	0	0
750	800	21	13	6	0	0	0	0	0	0	0	0
800	850	23	16	9	2	0	0	0	0	0	0	0
850	900	25	18	11	4	0	0	0	0	0	0	0
900	950	28	20	13	6	0	0	0	0	0	0	0
950	1,000	30	23	16	8	1	0	0	0	0	0	0
1,000	1,050	32	25	18	11	4	0	0	0	0	0	0
1,050	1,100	34	27	20	13	6	0	0	0	0	0	0
1,100	1,150	37	30	23	15	8	1	0	0	0	0	0
1,150	1,200	39	32	25	18	11	3	0	0	0	0	0
1,200	1,250	41	34	27	20	13	6	0	0	0	0	0
1,250	1,300	44	37	29	22	15	8	1	0	0	0	0
1,300	1,350	46	39	32	25	18	10	3	0	0	0	0
1,350	1,400	48	41	34	27	20	13	6	0	0	0	0
1,400	1,450	51	44	36	29	22	15	8	1	0	0	0
1,450	1,500	53	46	39	32	24	17	10	3	0	0	0
1,500	1,550	55	48	41	34	27	20	13	5	0	0	0
1,550	1,600	58	50	43	36	29	22	15	8	1	0	0
1,600	1,650	60	53	46	39	31	24	17	10	3	0	0
1,650	1,700	62	55	48	41	34	27	19	12	5	0	0
1,700	1,750	65	57	50	43	36	29	22	15	8	0	0
1,750	1,800	67	60	53	45	38	31	24	17	10	3	0
1,800	1,850	69	62	55	48	41	34	26	19	12	5	0
1,850	1,900	71	64	57	50	43	36	29	22	15	7	0
1,900	1,950	74	67	60	52	45	38	31	24	17	10	3
1,950	2,000	76	69	62	55	48	41	33	26	19	12	5
2,000	2,050	78	71	64	57	50	43	36	29	21	14	7
2,050	2,100	81	74	67	59	52	45	38	31	24	17	10
2,100	2,150	83	76	69	62	55	47	40	33	26	19	12
2,150	2,200	85	78	71	64	57	50	43	36	28	21	14
2,200	2,250	88	81	73	66	59	52	45	38	31	24	16
2,250	2,300	90	83	76	69	62	54	47	40	33	26	19
2,300	2,350	92	85	78	71	64	57	50	42	35	28	21
2,350	2,400	95	88	80	73	66	59	52	45	38	31	23
2,400	2,450	97	90	83	76	68	61	54	47	40	33	26
2,450	2,500	99	92	85	78	71	64	57	49	42	35	28
2,500	2,550	102	94	87	80	73	66	59	52	45	37	30
2,550	2,600	104	97	90	83	75	68	61	54	47	40	33
2,600	2,650	106	99	92	85	78	71	63	56	49	42	35
2,650	2,700	109	101	94	87	80	73	66	59	52	44	37
2,700	2,750	111	104	97	89	82	75	68	61	54	47	40
2,750	2,800	113	106	99	92	85	78	70	63	56	49	42
2,800	2,850	115	108	101	94	87	80	73	66	58	51	44
2,850	2,900	118	111	104	96	89	82	75	68	61	54	47
2,900	2,950	120	113	106	99	92	84	77	70	63	56	49
2,950	3,000	122	115	108	101	94	87	80	73	65	58	51
3,000	3,050	125	118	110	103	96	89	82	75	68	61	54
3,050	3,100	127	120	113	106	99	91	84	77	70	63	56
3,100	3,150	129	122	115	108	101	94	87	80	72	65	58
3,150	3,200	132	125	117	110	103	96	89	82	75	68	60
3,200 and over		4.63 percent of the excess over \$3,200 plus										
3,200 and over		133	126	119	111	104	97	90	83	76	69	62

Semi-Monthly Payroll Period--Single Persons (for wages paid on or after January 1, 2015)												
Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	200	4	0	0	0	0	0	0	0	0	0	0
200	250	6	0	0	0	0	0	0	0	0	0	0
250	300	8	1	0	0	0	0	0	0	0	0	0
300	350	11	3	0	0	0	0	0	0	0	0	0
350	400	13	5	0	0	0	0	0	0	0	0	0
400	450	15	8	0	0	0	0	0	0	0	0	0
450	500	18	10	2	0	0	0	0	0	0	0	0
500	550	20	12	4	0	0	0	0	0	0	0	0
550	600	22	14	7	0	0	0	0	0	0	0	0
600	650	25	17	9	1	0	0	0	0	0	0	0
650	700	27	19	11	4	0	0	0	0	0	0	0
700	750	29	21	14	6	0	0	0	0	0	0	0
750	800	31	24	16	8	1	0	0	0	0	0	0
800	850	34	26	18	11	3	0	0	0	0	0	0
850	900	36	28	21	13	5	0	0	0	0	0	0
900	950	38	31	23	15	8	0	0	0	0	0	0
950	1,000	41	33	25	18	10	2	0	0	0	0	0
1,000	1,050	43	35	28	20	12	4	0	0	0	0	0
1,050	1,100	45	38	30	22	14	7	0	0	0	0	0
1,100	1,150	48	40	32	25	17	9	1	0	0	0	0
1,150	1,200	50	42	35	27	19	11	4	0	0	0	0
1,200	1,250	52	45	37	29	21	14	6	0	0	0	0
1,250	1,300	55	47	39	31	24	16	8	1	0	0	0
1,300	1,350	57	49	41	34	26	18	11	3	0	0	0
1,350	1,400	59	52	44	36	28	21	13	5	0	0	0
1,400	1,450	62	54	46	38	31	23	15	8	0	0	0
1,450	1,500	64	56	48	41	33	25	18	10	2	0	0
1,500	1,550	66	58	51	43	35	28	20	12	4	0	0
1,550	1,600	68	61	53	45	38	30	22	14	7	0	0
1,600	1,650	71	63	55	48	40	32	25	17	9	1	0
1,650	1,700	73	65	58	50	42	35	27	19	11	4	0
1,700	1,750	75	68	60	52	45	37	29	21	14	6	0
1,750	1,800	78	70	62	55	47	39	31	24	16	8	1
1,800	1,850	80	72	65	57	49	41	34	26	18	11	3
1,850	1,900	82	75	67	59	52	44	36	28	21	13	5
1,900	1,950	85	77	69	62	54	46	38	31	23	15	8
1,950	2,000	87	79	72	64	56	48	41	33	25	18	10
2,000	2,050	89	82	74	66	58	51	43	35	28	20	12
2,050	2,100	92	84	76	68	61	53	45	38	30	22	14
2,100	2,150	94	86	79	71	63	55	48	40	32	25	17
2,150	2,200	96	89	81	73	65	58	50	42	35	27	19
2,200	2,250	99	91	83	75	68	60	52	45	37	29	21
2,250	2,300	101	93	85	78	70	62	55	47	39	31	24
2,300	2,350	103	95	88	80	72	65	57	49	41	34	26
2,350	2,400	106	98	90	82	75	67	59	52	44	36	28
2,400	2,450	108	100	92	85	77	69	62	54	46	38	31
2,450	2,500	110	102	95	87	79	72	64	56	48	41	33
2,500	2,550	112	105	97	89	82	74	66	58	51	43	35
2,550	2,600	115	107	99	92	84	76	68	61	53	45	38
2,600	2,650	117	109	102	94	86	79	71	63	55	48	40
2,650	2,700	119	112	104	96	89	81	73	65	58	50	42
2,700	2,750	122	114	106	99	91	83	75	68	60	52	45
2,750	2,800	124	116	109	101	93	85	78	70	62	55	47
2,800	2,850	126	119	111	103	95	88	80	72	65	57	49
2,850	2,900	129	121	113	106	98	90	82	75	67	59	52
2,900	2,950	131	123	116	108	100	92	85	77	69	62	54
2,950	3,000	133	126	118	110	102	95	87	79	72	64	56
3,000	3,050	136	128	120	112	105	97	89	82	74	66	58
		4.63 percent of the excess over \$3,050 plus										
3,050 and over		137	129	121	114	106	98	90	83	75	67	60

Semi-Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2015)												
Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	400	1	0	0	0	0	0	0	0	0	0	0
400	450	3	0	0	0	0	0	0	0	0	0	0
450	500	5	0	0	0	0	0	0	0	0	0	0
500	550	8	0	0	0	0	0	0	0	0	0	0
550	600	10	2	0	0	0	0	0	0	0	0	0
600	650	12	5	0	0	0	0	0	0	0	0	0
650	700	15	7	0	0	0	0	0	0	0	0	0
700	750	17	9	2	0	0	0	0	0	0	0	0
750	800	19	12	4	0	0	0	0	0	0	0	0
800	850	22	14	6	0	0	0	0	0	0	0	0
850	900	24	16	8	1	0	0	0	0	0	0	0
900	950	26	19	11	3	0	0	0	0	0	0	0
950	1,000	29	21	13	5	0	0	0	0	0	0	0
1,000	1,050	31	23	15	8	0	0	0	0	0	0	0
1,050	1,100	33	25	18	10	2	0	0	0	0	0	0
1,100	1,150	35	28	20	12	5	0	0	0	0	0	0
1,150	1,200	38	30	22	15	7	0	0	0	0	0	0
1,200	1,250	40	32	25	17	9	2	0	0	0	0	0
1,250	1,300	42	35	27	19	12	4	0	0	0	0	0
1,300	1,350	45	37	29	22	14	6	0	0	0	0	0
1,350	1,400	47	39	32	24	16	8	1	0	0	0	0
1,400	1,450	49	42	34	26	19	11	3	0	0	0	0
1,450	1,500	52	44	36	29	21	13	5	0	0	0	0
1,500	1,550	54	46	39	31	23	15	8	0	0	0	0
1,550	1,600	56	49	41	33	25	18	10	2	0	0	0
1,600	1,650	59	51	43	35	28	20	12	5	0	0	0
1,650	1,700	61	53	46	38	30	22	15	7	0	0	0
1,700	1,750	63	56	48	40	32	25	17	9	2	0	0
1,750	1,800	66	58	50	42	35	27	19	12	4	0	0
1,800	1,850	68	60	52	45	37	29	22	14	6	0	0
1,850	1,900	70	63	55	47	39	32	24	16	8	1	0
1,900	1,950	73	65	57	49	42	34	26	19	11	3	0
1,950	2,000	75	67	59	52	44	36	29	21	13	5	0
2,000	2,050	77	69	62	54	46	39	31	23	15	8	0
2,050	2,100	79	72	64	56	49	41	33	25	18	10	2
2,100	2,150	82	74	66	59	51	43	35	28	20	12	5
2,150	2,200	84	76	69	61	53	46	38	30	22	15	7
2,200	2,250	86	79	71	63	56	48	40	32	25	17	9
2,250	2,300	89	81	73	66	58	50	42	35	27	19	12
2,300	2,350	91	83	76	68	60	52	45	37	29	22	14
2,350	2,400	93	86	78	70	63	55	47	39	32	24	16
2,400	2,450	96	88	80	73	65	57	49	42	34	26	19
2,450	2,500	98	90	83	75	67	59	52	44	36	29	21
2,500	2,550	100	93	85	77	69	62	54	46	39	31	23
2,550	2,600	103	95	87	79	72	64	56	49	41	33	25
2,600	2,650	105	97	90	82	74	66	59	51	43	35	28
2,650	2,700	107	100	92	84	76	69	61	53	46	38	30
2,700	2,750	110	102	94	86	79	71	63	56	48	40	32
2,750	2,800	112	104	96	89	81	73	66	58	50	42	35
2,800	2,850	114	106	99	91	83	76	68	60	52	45	37
2,850	2,900	117	109	101	93	86	78	70	63	55	47	39
2,900	2,950	119	111	103	96	88	80	73	65	57	49	42
2,950	3,000	121	113	106	98	90	83	75	67	59	52	44
3,000	3,050	123	116	108	100	93	85	77	69	62	54	46
3,050	3,100	126	118	110	103	95	87	79	72	64	56	49
3,100	3,150	128	120	113	105	97	90	82	74	66	59	51
3,150	3,200	130	123	115	107	100	92	84	76	69	61	53
3,200	3,250	133	125	117	110	102	94	86	79	71	63	56
		4.63 percent of the excess over \$3,250 plus										
3,250 and over		134	126	118	111	103	95	88	80	72	64	57

**Monthly Payroll Period--Single Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	300	3	0	0	0	0	0	0	0	0	0	0
300	400	7	0	0	0	0	0	0	0	0	0	0
400	500	12	0	0	0	0	0	0	0	0	0	0
500	600	17	1	0	0	0	0	0	0	0	0	0
600	700	21	6	0	0	0	0	0	0	0	0	0
700	800	26	10	0	0	0	0	0	0	0	0	0
800	900	30	15	0	0	0	0	0	0	0	0	0
900	1,000	35	20	4	0	0	0	0	0	0	0	0
1,000	1,100	40	24	9	0	0	0	0	0	0	0	0
1,100	1,200	44	29	14	0	0	0	0	0	0	0	0
1,200	1,300	49	34	18	3	0	0	0	0	0	0	0
1,300	1,400	54	38	23	7	0	0	0	0	0	0	0
1,400	1,500	58	43	27	12	0	0	0	0	0	0	0
1,500	1,600	63	47	32	17	1	0	0	0	0	0	0
1,600	1,700	68	52	37	21	6	0	0	0	0	0	0
1,700	1,800	72	57	41	26	10	0	0	0	0	0	0
1,800	1,900	77	61	46	30	15	0	0	0	0	0	0
1,900	2,000	81	66	51	35	20	4	0	0	0	0	0
2,000	2,100	86	71	55	40	24	9	0	0	0	0	0
2,100	2,200	91	75	60	44	29	14	0	0	0	0	0
2,200	2,300	95	80	64	49	34	18	3	0	0	0	0
2,300	2,400	100	84	69	54	38	23	7	0	0	0	0
2,400	2,500	105	89	74	58	43	27	12	0	0	0	0
2,500	2,600	109	94	78	63	47	32	17	1	0	0	0
2,600	2,700	114	98	83	68	52	37	21	6	0	0	0
2,700	2,800	118	103	88	72	57	41	26	10	0	0	0
2,800	2,900	123	108	92	77	61	46	30	15	0	0	0
2,900	3,000	128	112	97	81	66	51	35	20	4	0	0
3,000	3,100	132	117	101	86	71	55	40	24	9	0	0
3,100	3,200	137	122	106	91	75	60	44	29	14	0	0
3,200	3,300	142	126	111	95	80	64	49	34	18	3	0
3,300	3,400	146	131	115	100	84	69	54	38	23	7	0
3,400	3,500	151	135	120	105	89	74	58	43	27	12	0
3,500	3,600	155	140	125	109	94	78	63	47	32	17	1
3,600	3,700	160	145	129	114	98	83	68	52	37	21	6
3,700	3,800	165	149	134	118	103	88	72	57	41	26	10
3,800	3,900	169	154	139	123	108	92	77	61	46	30	15
3,900	4,000	174	159	143	128	112	97	81	66	51	35	20
4,000	4,100	179	163	148	132	117	101	86	71	55	40	24
4,100	4,200	183	168	152	137	122	106	91	75	60	44	29
4,200	4,300	188	172	157	142	126	111	95	80	64	49	34
4,300	4,400	193	177	162	146	131	115	100	84	69	54	38
4,400	4,500	197	182	166	151	135	120	105	89	74	58	43
4,500	4,600	202	186	171	155	140	125	109	94	78	63	47
4,600	4,700	206	191	176	160	145	129	114	98	83	68	52
4,700	4,800	211	196	180	165	149	134	118	103	88	72	57
4,800	4,900	216	200	185	169	154	139	123	108	92	77	61
4,900	5,000	220	205	189	174	159	143	128	112	97	81	66
5,000	5,100	225	210	194	179	163	148	132	117	101	86	71
5,100	5,200	230	214	199	183	168	152	137	122	106	91	75
5,200	5,300	234	219	203	188	172	157	142	126	111	95	80
5,300	5,400	239	223	208	193	177	162	146	131	115	100	84
5,400	5,500	243	228	213	197	182	166	151	135	120	105	89
5,500	5,600	248	233	217	202	186	171	155	140	125	109	94
5,600	5,700	253	237	222	206	191	176	160	145	129	114	98
5,700	5,800	257	242	226	211	196	180	165	149	134	118	103
5,800	5,900	262	247	231	216	200	185	169	154	139	123	108
5,900	6,000	267	251	236	220	205	189	174	159	143	128	112
6,000 and over		4.63 percent of the excess over \$6,000 plus										
		269	253	238	223	207	192	176	161	145	130	115

**Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
700	800	2	0	0	0	0	0	0	0	0	0	0
800	900	6	0	0	0	0	0	0	0	0	0	0
900	1,000	11	0	0	0	0	0	0	0	0	0	0
1,000	1,100	15	0	0	0	0	0	0	0	0	0	0
1,100	1,200	20	5	0	0	0	0	0	0	0	0	0
1,200	1,300	25	9	0	0	0	0	0	0	0	0	0
1,300	1,400	29	14	0	0	0	0	0	0	0	0	0
1,400	1,500	34	19	3	0	0	0	0	0	0	0	0
1,500	1,600	39	23	8	0	0	0	0	0	0	0	0
1,600	1,700	43	28	12	0	0	0	0	0	0	0	0
1,700	1,800	48	32	17	2	0	0	0	0	0	0	0
1,800	1,900	52	37	22	6	0	0	0	0	0	0	0
1,900	2,000	57	42	26	11	0	0	0	0	0	0	0
2,000	2,100	62	46	31	15	0	0	0	0	0	0	0
2,100	2,200	66	51	35	20	5	0	0	0	0	0	0
2,200	2,300	71	56	40	25	9	0	0	0	0	0	0
2,300	2,400	76	60	45	29	14	0	0	0	0	0	0
2,400	2,500	80	65	49	34	19	3	0	0	0	0	0
2,500	2,600	85	69	54	39	23	8	0	0	0	0	0
2,600	2,700	90	74	59	43	28	12	0	0	0	0	0
2,700	2,800	94	79	63	48	32	17	2	0	0	0	0
2,800	2,900	99	83	68	52	37	22	6	0	0	0	0
2,900	3,000	103	88	73	57	42	26	11	0	0	0	0
3,000	3,100	108	93	77	62	46	31	15	0	0	0	0
3,100	3,200	113	97	82	66	51	35	20	5	0	0	0
3,200	3,300	117	102	86	71	56	40	25	9	0	0	0
3,300	3,400	122	106	91	76	60	45	29	14	0	0	0
3,400	3,500	127	111	96	80	65	49	34	19	3	0	0
3,500	3,600	131	116	100	85	69	54	39	23	8	0	0
3,600	3,700	136	120	105	90	74	59	43	28	12	0	0
3,700	3,800	140	125	110	94	79	63	48	32	17	2	0
3,800	3,900	145	130	114	99	83	68	52	37	22	6	0
3,900	4,000	150	134	119	103	88	73	57	42	26	11	0
4,000	4,100	154	139	123	108	93	77	62	46	31	15	0
4,100	4,200	159	144	128	113	97	82	66	51	35	20	5
4,200	4,300	164	148	133	117	102	86	71	56	40	25	9
4,300	4,400	168	153	137	122	106	91	76	60	45	29	14
4,400	4,500	173	157	142	127	111	96	80	65	49	34	19
4,500	4,600	177	162	147	131	116	100	85	69	54	39	23
4,600	4,700	182	167	151	136	120	105	90	74	59	43	28
4,700	4,800	187	171	156	140	125	110	94	79	63	48	32
4,800	4,900	191	176	161	145	130	114	99	83	68	52	37
4,900	5,000	196	181	165	150	134	119	103	88	73	57	42
5,000	5,100	201	185	170	154	139	123	108	93	77	62	46
5,100	5,200	205	190	174	159	144	128	113	97	82	66	51
5,200	5,300	210	194	179	164	148	133	117	102	86	71	56
5,300	5,400	215	199	184	168	153	137	122	106	91	76	60
5,400	5,500	219	204	188	173	157	142	127	111	96	80	65
5,500	5,600	224	208	193	177	162	147	131	116	100	85	69
5,600	5,700	228	213	198	182	167	151	136	120	105	90	74
5,700	5,800	233	218	202	187	171	156	140	125	110	94	79
5,800	5,900	238	222	207	191	176	161	145	130	114	99	83
5,900	6,000	242	227	211	196	181	165	150	134	119	103	88
6,000	6,100	247	232	216	201	185	170	154	139	123	108	93
6,100	6,200	252	236	221	205	190	174	159	144	128	113	97
6,200	6,300	256	241	225	210	194	179	164	148	133	117	102
6,300	6,400	261	245	230	215	199	184	168	153	137	122	106
6,400	6,500	265	250	235	219	204	188	173	157	142	127	111
6,500 and over		4.63 percent of the excess over \$6,500 plus										
		268	252	237	221	206	191	175	160	144	129	113

**Daily Payroll Period--Single Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	30	1	0	0	0	0	0	0	0	0	0	0
30	40	1	1	0	0	0	0	0	0	0	0	0
40	50	2	1	1	0	0	0	0	0	0	0	0
50	60	2	2	1	1	0	0	0	0	0	0	0
60	70	3	2	2	1	1	0	0	0	0	0	0
70	80	3	3	2	2	1	1	0	0	0	0	0
80	90	4	3	3	2	2	1	1	0	0	0	0
90	100	4	4	3	3	2	2	1	1	0	0	0
100	110	5	4	4	3	3	2	2	1	1	0	0
110	120	5	5	4	4	3	2	2	1	1	0	0
120	130	5	5	4	4	3	3	2	2	1	1	0
130	140	6	5	5	4	4	3	3	2	2	1	1
140	150	6	6	5	5	4	4	3	3	2	2	1
150	160	7	6	6	5	5	4	4	3	3	2	2
160	170	7	7	6	6	5	5	4	4	3	3	2
170	180	8	7	7	6	6	5	5	4	4	3	3
180	190	8	8	7	7	6	6	5	5	4	4	3
190	200	9	8	8	7	7	6	6	5	5	4	4
200	210	9	9	8	8	7	7	6	6	5	5	4
210	220	10	9	9	8	8	7	7	6	6	5	5
220	230	10	10	9	9	8	8	7	7	6	6	5
230	240	11	10	10	9	9	8	8	7	7	6	6
240	250	11	11	10	10	9	9	8	7	7	6	6
250	260	12	11	10	10	9	9	8	8	7	7	6
260	270	12	11	11	10	10	9	9	8	8	7	7
270	280	12	12	11	11	10	10	9	9	8	8	7
280	290	13	12	12	11	11	10	10	9	9	8	8
290	300	13	13	12	12	11	11	10	10	9	9	8
300	310	14	13	13	12	12	11	11	10	10	9	9
310	320	14	14	13	13	12	12	11	11	10	10	9
320	330	15	14	14	13	13	12	12	11	11	10	10
330	340	15	15	14	14	13	13	12	12	11	11	10
340	350	16	15	15	14	14	13	13	12	12	11	11
350	360	16	16	15	15	14	14	13	13	12	12	11
360	370	17	16	16	15	15	14	14	13	13	12	12
370	380	17	17	16	16	15	15	14	14	13	13	12
380	390	18	17	17	16	16	15	14	14	13	13	12
390	400	18	17	17	16	16	15	15	14	14	13	13
400	410	18	18	17	17	16	16	15	15	14	14	13
410	420	19	18	18	17	17	16	16	15	15	14	14
420	430	19	19	18	18	17	17	16	16	15	15	14
430	440	20	19	19	18	18	17	17	16	16	15	15
440	450	20	20	19	19	18	18	17	17	16	16	15
450	460	21	20	20	19	19	18	18	17	17	16	16
460	470	21	21	20	20	19	19	18	18	17	17	16
470	480	22	21	21	20	20	19	19	18	18	17	17
480	490	22	22	21	21	20	20	19	19	18	18	17
490	500	23	22	22	21	21	20	20	19	19	18	18
500	510	23	23	22	22	21	21	20	20	19	19	18
510	520	24	23	23	22	22	21	21	20	19	19	18
520	530	24	24	23	22	22	21	21	20	20	19	19
530	540	24	24	23	23	22	22	21	21	20	20	19
540	550	25	24	24	23	23	22	22	21	21	20	20
550	560	25	25	24	24	23	23	22	22	21	21	20
560	570	26	25	25	24	24	23	23	22	22	21	21
570	580	26	26	25	25	24	24	23	23	22	22	21
580	590	27	26	26	25	25	24	24	23	23	22	22
590	600	27	27	26	26	25	25	24	24	23	23	22
600 and over		4.63 percent of the excess over \$600 plus										
		27	27	26	26	25	25	24	24	23	23	22

**Daily Payroll Period--Married Persons (for wages paid on or after January 1, 2015)**

Wages are		and the number of withholding allowances claimed is:										
at least	less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is:										
\$0	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	50	1	0	0	0	0	0	0	0	0	0	0
50	60	1	1	0	0	0	0	0	0	0	0	0
60	70	2	1	1	0	0	0	0	0	0	0	0
70	80	2	2	1	1	0	0	0	0	0	0	0
80	90	3	2	2	1	1	0	0	0	0	0	0
90	100	3	3	2	2	1	1	0	0	0	0	0
100	110	4	3	3	2	2	1	1	0	0	0	0
110	120	4	4	3	3	2	2	1	1	0	0	0
120	130	5	4	4	3	3	2	2	1	1	0	0
130	140	5	5	4	4	3	3	2	2	1	1	0
140	150	6	5	5	4	4	3	3	2	2	1	1
150	160	6	6	5	5	4	4	3	3	2	2	1
160	170	7	6	6	5	5	4	4	3	2	2	1
170	180	7	7	6	5	5	4	4	3	3	2	2
180	190	7	7	6	6	5	5	4	4	3	3	2
190	200	8	7	7	6	6	5	5	4	4	3	3
200	210	8	8	7	7	6	6	5	5	4	4	3
210	220	9	8	8	7	7	6	6	5	5	4	4
220	230	9	9	8	8	7	7	6	6	5	5	4
230	240	10	9	9	8	8	7	7	6	6	5	5
240	250	10	10	9	9	8	8	7	7	6	6	5
250	260	11	10	10	9	9	8	8	7	7	6	6
260	270	11	11	10	10	9	9	8	8	7	7	6
270	280	12	11	11	10	10	9	9	8	8	7	7
280	290	12	12	11	11	10	10	9	9	8	8	7
290	300	13	12	12	11	11	10	10	9	9	8	7
300	310	13	13	12	12	11	10	10	9	9	8	8
310	320	13	13	12	12	11	11	10	10	9	9	8
320	330	14	13	13	12	12	11	11	10	10	9	9
330	340	14	14	13	13	12	12	11	11	10	10	9
340	350	15	14	14	13	13	12	12	11	11	10	10
350	360	15	15	14	14	13	13	12	12	11	11	10
360	370	16	15	15	14	14	13	13	12	12	11	11
370	380	16	16	15	15	14	14	13	13	12	12	11
380	390	17	16	16	15	15	14	14	13	13	12	12
390	400	17	17	16	16	15	15	14	14	13	13	12
400	410	18	17	17	16	16	15	15	14	14	13	13
410	420	18	18	17	17	16	16	15	15	14	14	13
420	430	19	18	18	17	17	16	16	15	15	14	14
430	440	19	19	18	18	17	17	16	15	15	14	14
440	450	20	19	18	18	17	17	16	16	15	15	14
450	460	20	19	19	18	18	17	17	16	16	15	15
460	470	20	20	19	19	18	18	17	17	16	16	15
470	480	21	20	20	19	19	18	18	17	17	16	16
480	490	21	21	20	20	19	19	18	18	17	17	16
490	500	22	21	21	20	20	19	19	18	18	17	17
500	510	22	22	21	21	20	20	19	19	18	18	17
510	520	23	22	22	21	21	20	20	19	19	18	18
520	530	23	23	22	22	21	21	20	20	19	19	18
530	540	24	23	23	22	22	21	21	20	20	19	19
540	550	24	24	23	23	22	22	21	21	20	20	19
550	560	25	24	24	23	23	22	22	21	21	20	20
560	570	25	25	24	24	23	23	22	22	21	21	20
570	580	26	25	25	24	24	23	22	22	21	21	20
580	590	26	25	25	24	24	23	23	22	22	21	21
590	600	26	26	25	25	24	24	23	23	22	22	21
600	610	27	26	26	25	25	24	24	23	23	22	22
610	620	27	27	26	26	25	25	24	24	23	23	22
620 and over		4.63 percent of the excess over \$620 plus										
		28	27	27	26	26	25	25	24	24	23	23

## Percentage Method of Withholding

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

To find the tax:

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

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

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

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

Gross pay.....	\$	4,255
Subtract value of 3 allowances .....		<u>-1,000</u>
Adjusted wage .....		3,255
From <b>Percentage Withholding Table</b> .....		<u>- 717</u>
.....		2,538
Multiply by 4.63%.....	x	<u>.0463</u>
<b>Proper Amount of Withholding</b> .....	<b>\$</b>	<b>118</b>
<small>(Round to the nearest whole dollar)</small>		

## Allowance Table

Exemption amount: \$4,000

If the number of withholding allowances is:	And wages are paid:					
	Weekly	Biweekly	Semimonthly	Monthly	Annually	Daily
	The total amount of withholding allowance for the payroll period is:					
0	\$0	\$0	\$0	\$0	\$0	\$0
1	77	154	167	333	4,000	11
2	154	308	333	667	8,000	22
3	231	462	500	1,000	12,000	33
4	308	615	667	1,333	16,000	44
5	385	769	833	1,667	20,000	55
6	462	923	1,000	2,000	24,000	66
7	538	1077	1,167	2,333	28,000	77
8	615	1231	1,333	2,667	32,000	88
9	692	1385	1,500	3,000	36,000	99
10	769	1538	1,667	3,333	40,000	110
Over 10	Multiply the number of allowances claimed by the amount for one withholding allowance in the appropriate payroll period.					

## Percentage Withholding Tables

### Single Person

If the amount of adjusted wages is:

The amount of income tax to be withheld is:

### Married Person

If the amount of adjusted wages is:

The amount of income tax to be withheld is:

<b>Weekly Payroll Period:</b> \$44 or less More than \$44	\$0 4.63% of the excess over \$44	<b>Weekly Payroll Period:</b> \$165 or less More than \$165	\$0 4.63% of the excess over \$165
<b>Biweekly Payroll Period:</b> \$88 or less More than \$88	\$0 4.63% of the excess over \$88	<b>Biweekly Payroll Period:</b> \$331 or less More than \$331	\$0 4.63% of the excess over \$331
<b>Semimonthly Payroll Period:</b> \$96 or less More than \$96	\$0 4.63% of the excess over \$96	<b>Semimonthly Payroll Period:</b> \$358 or less More than \$358	\$0 4.63% of the excess over \$358
<b>Monthly Payroll Period:</b> \$192 or less More than \$192	\$0 4.63% of the excess over \$192	<b>Monthly Payroll Period:</b> \$717 or less More than \$717	\$0 4.63% of the excess over \$717
<b>Annual Payroll Period:</b> \$2,300 or less More than \$2,300	\$0 4.63% of the excess over \$2,300	<b>Annual Payroll Period:</b> \$8,600 or less More than \$8,600	\$0 4.63% of the excess over \$8,600
<b>Daily Payroll Period:</b> \$6 or less More than \$6	\$0 4.63% of the excess over \$6	<b>Daily Payroll Period:</b> \$24 or less More than \$24	\$0 4.63% of the excess over \$24

## Colorado Department of Revenue Taxpayer Service Centers

### Denver Metro

1375 Sherman Street  
Denver, CO 80261

### Grand Junction

222 South 6th St., Room 208  
Grand Junction, CO 81501

### Colorado Springs

2447 North Union Blvd.  
Colorado Springs, CO 80909

### Pueblo

827 W. 4th St., Suite A  
Pueblo, CO 81003

### Fort Collins

3030 S. College Avenue  
Fort Collins, CO 80525

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

## Tax Classes and Workshops

The Colorado Department of Revenue conducts live and online classes on state sales tax law and sales tax filing. Online classes on other topics are listed and accessible on the Colorado Department of Revenue Web site. Both options offer CPE credit. Class descriptions, schedules and announcements or new classes are available at [www.dortaxtraining.com](http://www.dortaxtraining.com)

