

# Colorado Income Tax Withholding Tables For Employers



## What's Inside?

- Electronic Filing Information
- Filing periods and requirements effective January 1, 2019
- Income Tax Withholding Tables
- General Information about Colorado Income Withholding Tax
- Sample Forms and Instructions



**COLORADO**  
Department of Revenue  
Taxation Division



**Colorado.gov/Tax**

INFORMATION > EDUCATION > ASSISTANCE

## 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 [Colorado.gov/cbe](https://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 website at [Colorado.gov/tax](https://colorado.gov/tax)

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 please refer to publication FYI Withholding 5 "Colorado Wage Withholding Tax Requirements." All FYI publications and forms can be found on the department's website at [Colorado.gov/tax](https://colorado.gov/tax)  
**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). 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 website at [Colorado.gov/tax](https://colorado.gov/tax)

### 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 January 1 through December 31. For example, for the 2020 calendar year, the Department of Revenue looks at the period January 1, 2018 through December 31, 2018 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 in tax. 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 in tax. Monthly filers must file a withholding return on or before the 15<sup>th</sup> day of the following month. For example, a return for the month of March is due April 15.

**Weekly/Frequent** — Employers whose Colorado wage

withholding reported during the lookback period was more than \$50,000 in tax 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.

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	25	26	27	28	29	30	1
	2	3	4	5	6	7	8
<b>Payroll</b>							
<b>Filing period End date</b>	If payroll falls on Tuesday the 27th the filing period end date is Friday the 30th. The due date is Wednesday the 5th.						
<b>Due date</b>							

**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 of withholding tax 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 [Colorado.gov/RevenueOnline](http://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 reduces processing delays and errors. If payment is submitted electronically using EFT, you **do not** need to file a wage withholding return (DR 1094).

You can sign up for EFT through your Revenue Online account or by using the Authorization for Electronic Funds Transfer (EFT) For Tax 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 [Colorado.gov/Revenue/EFT](http://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: [Colorado.gov/Revenue/EFT](http://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 Colorado W-2 Wage Withholding Tax Return (DR 1094) must 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 website must be filed. Be sure to write your account number (CAN), filing period and tax type on all checks and correspondence. The use of electronic payment options is strongly recommended. The form is available on the Taxation website, [Colorado.gov/Tax](http://Colorado.gov/Tax)

### 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 State W-2 forms (DR 1093) at the end of **January**, indicating the total amount of state withholding 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, [Colorado.gov/RevenueOnline](http://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 website 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 website at [Colorado.gov/tax](http://Colorado.gov/tax)

**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 on the Taxation website, [Colorado.gov/tax](http://Colorado.gov/tax) under the Withholding File webpage.

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:** Employers must furnish W-2's forms to employees and the Department of Revenue by the last day of January.

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, [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) by echeck or credit card. Or, you may sign up for Electronic Funds Transfer (EFT). Visit [Colorado.gov/Revenue/EFT](http://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 [Colorado.gov/RevenueOnline](http://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 [Colorado.gov/RevenueOnline](http://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 [Colorado.gov/RevenueOnline](http://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 January following the end of the calendar year. For additional information or questions, refer to publication FYI Withholding 5, Colorado Wage Withholding Tax Requirements at [Colorado.gov/tax](http://Colorado.gov/tax)

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

**Account Number:** List the Colorado business account number from your withholding certificate. 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 [Colorado.gov/RevenueOnline](http://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 website 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 Social Security number you provide on your application here if applicable.

Print the FEIN number for your organization here.



161094 19999

DR 1094 (06/01/16)  
COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-0009  
www.TaxColorado.com

**Colorado W-2 Wage Withholding Tax Return**

DR 1094 (06/01/16) **DO NOT CUT – Return Full Page** 1000-100

Account Number	FEIN	
SSN 1	SSN 2	
Period (mm/yy-AM/YY)	Due Date (mm/yy)	
Last Name or Business Name		
First Name	Middle Initial	
Street Address		
City		
State	ZIP	

1. Total Colorado tax withheld from wages reportable on a W-2	(100)	0.0
2. Overpayment of tax for prior record(s) of the current year only	(905)	0.0
3. Line 1 minus line 2		0.0
4. Penalty (see instructions)	(200)	0.0
5. Interest (see instructions)	(300)	0.0
6. Amount Owed (Total of lines 3, 4 and 5)	(355)	.00

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 stopped due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account.

Signed under penalty of perjury in the second degree

Signature \_\_\_\_\_

Date (mm/yy) \_\_\_\_\_ Phone Number \_\_\_\_\_

DO NOT CUT – Return Full Page

Signature of person who prepared return.

**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 January 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, [Colorado.gov/RevenueOnline](http://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 January 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 .3333% (.003333) 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 (11/21/17) COLORADO DEPARTMENT OF REVENUE Denver CO 80261-0009 <a href="http://Colorado.gov/Rev">Colorado.gov/Rev</a>	
<b>Colorado Department of Revenue Annual Transmittal of State W-2 Forms</b>			
161093 19999			
SSN 1	SSN 2		
FEN	Account Number		
Last Name or Business Name	First Name	Middle Initial	
Address			
City	State	ZIP	
Period (MM/YY - MM/YY)	Due Date (MM/YY)		
Number of W-2s Attached	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.			0.00
2. Total Colorado income taxes remitted for the period indicated above. (890)			0.00
3. A. Balance Due If line 1 is more than line 2, enter difference and (see instructions) (100)			0.00
B. Overpayment If line 2 is more than line 1, enter the difference and (see instructions) (415)			0.00
4. Penalty (see instructions) (200)			0.00
5. Interest (see instructions) (300)			0.00
6. Additional Balance Paid Add lines 3A, 4, and 5 (355) \$			0.00
<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 uncredited funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.</small>			
<small>Mail reconciliation with W-2 forms and any payment due on line 6 to: Colorado Department of Revenue, Denver, CO 80261-0009</small>			
<b>Signed under penalty of perjury in the second degree.</b>			
Signature		Date (MM/DD/YYYY)	

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

Revenue Online is website 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 [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) to register for online access. 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: [Colorado.gov/RevenueOnline](http://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

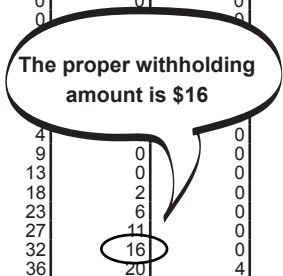
Find the proper table (on pages 12 through 21) for your payroll period and the employee's marital status as

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, 2019)												
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	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	820	0	0	0	0	0	0	0	0	0	0	0
820	920	0	0	0	0	0	0	0	0	0	0	0
920	1,020	0	0	0	0	0	0	0	0	0	0	0
1,020	1,120	4	0	0	0	0	0	0	0	0	0	0
1,120	1,220	9	0	0	0	0	0	0	0	0	0	0
1,220	1,320	13	0	0	0	0	0	0	0	0	0	0
1,320	1,420	18	2	0	0	0	0	0	0	0	0	0
1,420	1,520	23	6	0	0	0	0	0	0	0	0	0
1,520	1,620	27	11	0	0	0	0	0	0	0	0	0
1,620	1,720	32	16	0	0	0	0	0	0	0	0	0
1,720	1,820	36	20	4	0	0	0	0	0	0	0	0
1,820	1,920	41	25	9	0	0	0	0	0	0	0	0
1,920	2,020	46	29	13	0	0	0	0	0	0	0	0
2,020	2,120	50	34	18	2	0	0	0	0	0	0	0
2,120	2,220	55	39	23	6	0	0	0	0	0	0	0
2,220	2,320	60	43	27	11	0	0	0	0	0	0	0
2,320	2,420	64	48	32	16	0	0	0	0	0	0	0
2,420	2,520	69	53	36	20	4	0	0	0	0	0	0
2,520	2,620	73	57	41	25	9	0	0	0	0	0	0
2,620	2,720	78	62	46	29	13	0	0	0	0	0	0
2,720	2,820	83	67	50	34	18	2	0	0	0	0	0
2,820	2,920	87	71	55	39	23	6	0	0	0	0	0
2,920	3,020	92	76	60	43	27	11	0	0	0	0	0
3,020	3,120	97	80	64	48	32	16	0	0	0	0	0
3,120	3,220	101	85	69	53	36	20	4	4	4	4	4
3,220	3,320	106	90	73	57	41	25	9	9	9	9	9
3,320	3,420	111	94	78	62	46	29	13	13	13	13	13
3,420	3,520	115	99	83	67	50	34	18	18	18	18	18
3,520	3,620	120	104	87	71	55	39	23	23	23	23	23
3,620	3,720	124	108	92	76	60	43	27	27	27	27	27
3,720	3,820	129	113	97	80	64	48	32	32	32	32	32
3,820	3,920	134	117	101	85	69	53	36	36	36	36	36
3,920	4,020	138	122	106	90	73	57	41	41	41	41	41
4,020	4,120	143	127	111	94	78	62	46	46	46	46	46
4,120	4,220	148	131	115	99	83	67	50	50	50	50	50
4,220	4,320	152	136	120	104	87	71	55	55	55	55	55
4,320	4,420	157	141	124	108	92	76	60	60	60	60	60
4,420	4,520	161	145	129	113	97	80	64	64	64	64	64
4,520	4,620	166	150	134	117	101	85	69	69	69	69	69
4,620	4,720	171	154	138	122	106	90	73	73	73	73	73
4,720	4,820	175	159	143	127	111	94	78	78	78	78	78
4,820	4,920	180	164	148	131	115	99	83	83	83	83	83
4,920	5,020	185	168	152	136	120	104	87	87	87	87	87
5,020	5,120	189	173	157	141	124	108	92	92	92	92	92
5,120	5,220	194	178	161	145	129	113	97	97	97	97	97
5,220	5,320	198	182	166	150	134	117	101	101	101	101	101
5,320	5,420	203	187	171	154	138	122	106	106	106	106	106
5,420	5,520	208	192	175	159	143	127	111	111	111	111	111
5,520	5,620	212	196	180	164	148	131	115	115	115	115	115
5,620	5,720	217	201	185	168	152	136	120	120	120	120	120
5,720	5,820	222	205	189	173	157	141	124	124	124	124	124
5,820	5,920	226	210	194	178	161	145	129	129	129	129	129
5,920	6,020	231	215	198	182	166	150	134	134	134	134	134
6,020	6,120	236	219	203	187	171	154	138	138	138	138	138
6,120	6,220	240	224	208	192	175	159	143	143	143	143	143
6,220	6,320	245	229	212	196	180	164	148	148	148	148	148
6,320	6,420	249	233	217	201	185	168	152	152	152	152	152
6,420	6,520	254	238	222	205	189	173	157	157	157	157	157
		4.63 percent of the excess over \$6,520 plus										
6,520 and over		256	240	224	208	192	175	159	159	159	159	159





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

If an employee would normally claim more than 10 allowances, please use the amount in the corresponding withholding table for 10 allowances.

## 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 is on the W-2s 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 [Colorado.gov/RevenueOnline](http://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 [Colorado.gov/revenue/eft](http://Colorado.gov/revenue/eft) for more information on how to file by EFT.

# Colorado Income Tax Withholding Tables

for wages paid on or after January 1, 2019

**Weekly Payroll Period--Single Persons (for wages paid on or after January 1, 2019)**

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



**Weekly Payroll Period--Married Persons (for wages paid on or after January 1, 2019)**

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

**Bi-Weekly Payroll Period--Single Persons (for wages paid on or after January 1, 2019)**

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	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	155	0	0	0	0	0	0	0	0	0	0	0
155	205	2	0	0	0	0	0	0	0	0	0	0
205	255	4	0	0	0	0	0	0	0	0	0	0
255	305	6	0	0	0	0	0	0	0	0	0	0
305	355	9	1	0	0	0	0	0	0	0	0	0
355	405	11	3	0	0	0	0	0	0	0	0	0
405	455	13	6	0	0	0	0	0	0	0	0	0
455	505	15	8	0	0	0	0	0	0	0	0	0
505	555	18	10	3	0	0	0	0	0	0	0	0
555	605	20	13	5	0	0	0	0	0	0	0	0
605	655	22	15	7	0	0	0	0	0	0	0	0
655	705	25	17	10	2	0	0	0	0	0	0	0
705	755	27	20	12	5	0	0	0	0	0	0	0
755	805	29	22	14	7	0	0	0	0	0	0	0
805	855	32	24	17	9	2	0	0	0	0	0	0
855	905	34	26	19	12	4	0	0	0	0	0	0
905	955	36	29	21	14	6	0	0	0	0	0	0
955	1,005	39	31	24	16	9	1	0	0	0	0	0
1,005	1,055	41	33	26	18	11	4	0	0	0	0	0
1,055	1,105	43	36	28	21	13	6	0	0	0	0	0
1,105	1,155	46	38	31	23	16	8	1	1	1	1	1
1,155	1,205	48	40	33	25	18	10	3	3	3	3	3
1,205	1,255	50	43	35	28	20	13	5	5	5	5	5
1,255	1,305	52	45	38	30	23	15	8	8	8	8	8
1,305	1,355	55	47	40	32	25	17	10	10	10	10	10
1,355	1,405	57	50	42	35	27	20	12	12	12	12	12
1,405	1,455	59	52	44	37	30	22	15	15	15	15	15
1,455	1,505	62	54	47	39	32	24	17	17	17	17	17
1,505	1,555	64	57	49	42	34	27	19	19	19	19	19
1,555	1,605	66	59	51	44	36	29	22	22	22	22	22
1,605	1,655	69	61	54	46	39	31	24	24	24	24	24
1,655	1,705	71	64	56	49	41	34	26	26	26	26	26
1,705	1,755	73	66	58	51	43	36	28	28	28	28	28
1,755	1,805	76	68	61	53	46	38	31	31	31	31	31
1,805	1,855	78	70	63	56	48	41	33	33	33	33	33
1,855	1,905	80	73	65	58	50	43	35	35	35	35	35
1,905	1,955	83	75	68	60	53	45	38	38	38	38	38
1,955	2,005	85	77	70	62	55	48	40	40	40	40	40
2,005	2,055	87	80	72	65	57	50	42	42	42	42	42
2,055	2,105	90	82	75	67	60	52	45	45	45	45	45
2,105	2,155	92	84	77	69	62	54	47	47	47	47	47
2,155	2,205	94	87	79	72	64	57	49	49	49	49	49
2,205	2,255	96	89	82	74	67	59	52	52	52	52	52
2,255	2,305	99	91	84	76	69	61	54	54	54	54	54
2,305	2,355	101	94	86	79	71	64	56	56	56	56	56
2,355	2,405	103	96	88	81	74	66	59	59	59	59	59
2,405	2,455	106	98	91	83	76	68	61	61	61	61	61
2,455	2,505	108	101	93	86	78	71	63	63	63	63	63
2,505	2,555	110	103	95	88	80	73	65	65	65	65	65
2,555	2,605	113	105	98	90	83	75	68	68	68	68	68
2,605	2,655	115	108	100	93	85	78	70	70	70	70	70
2,655	2,705	117	110	102	95	87	80	72	72	72	72	72
2,705	2,755	120	112	105	97	90	82	75	75	75	75	75
2,755	2,805	122	114	107	100	92	85	77	77	77	77	77
2,805	2,855	124	117	109	102	94	87	79	79	79	79	79
2,855	2,905	127	119	112	104	97	89	82	82	82	82	82
2,905	2,955	129	121	114	106	99	91	84	84	84	84	84
2,955	3,005	131	124	116	109	101	94	86	86	86	86	86
3,005 and over		4.63 percent of the excess over \$3,005 plus										
		132	125	117	110	102	95	87	87	87	87	87

**Bi-Weekly Payroll Period--Married Persons (for wages paid on or after January 1, 2019)**

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

**Semimonthly Payroll Period--Single Persons (for wages paid on or after January 1, 2019)**

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	1	0	0	0	0	0	0	0	0	0	0
200	250	3	0	0	0	0	0	0	0	0	0	0
250	300	5	0	0	0	0	0	0	0	0	0	0
300	350	8	0	0	0	0	0	0	0	0	0	0
350	400	10	2	0	0	0	0	0	0	0	0	0
400	450	12	4	0	0	0	0	0	0	0	0	0
450	500	15	7	0	0	0	0	0	0	0	0	0
500	550	17	9	1	0	0	0	0	0	0	0	0
550	600	19	11	3	0	0	0	0	0	0	0	0
600	650	22	14	5	0	0	0	0	0	0	0	0
650	700	24	16	8	0	0	0	0	0	0	0	0
700	750	26	18	10	2	0	0	0	0	0	0	0
750	800	29	20	12	4	0	0	0	0	0	0	0
800	850	31	23	15	7	0	0	0	0	0	0	0
850	900	33	25	17	9	1	0	0	0	0	0	0
900	950	35	27	19	11	3	0	0	0	0	0	0
950	1,000	38	30	22	14	5	0	0	0	0	0	0
1,000	1,050	40	32	24	16	8	0	0	0	0	0	0
1,050	1,100	42	34	26	18	10	2	0	0	0	0	0
1,100	1,150	45	37	29	20	12	4	0	0	0	0	0
1,150	1,200	47	39	31	23	15	7	0	0	0	0	0
1,200	1,250	49	41	33	25	17	9	1	1	1	1	1
1,250	1,300	52	44	35	27	19	11	3	3	3	3	3
1,300	1,350	54	46	38	30	22	14	5	5	5	5	5
1,350	1,400	56	48	40	32	24	16	8	8	8	8	8
1,400	1,450	59	51	42	34	26	18	10	10	10	10	10
1,450	1,500	61	53	45	37	29	20	12	12	12	12	12
1,500	1,550	63	55	47	39	31	23	15	15	15	15	15
1,550	1,600	66	57	49	41	33	25	17	17	17	17	17
1,600	1,650	68	60	52	44	35	27	19	19	19	19	19
1,650	1,700	70	62	54	46	38	30	22	22	22	22	22
1,700	1,750	73	64	56	48	40	32	24	24	24	24	24
1,750	1,800	75	67	59	51	42	34	26	26	26	26	26
1,800	1,850	77	69	61	53	45	37	29	29	29	29	29
1,850	1,900	79	71	63	55	47	39	31	31	31	31	31
1,900	1,950	82	74	66	57	49	41	33	33	33	33	33
1,950	2,000	84	76	68	60	52	44	35	35	35	35	35
2,000	2,050	86	78	70	62	54	46	38	38	38	38	38
2,050	2,100	89	81	73	64	56	48	40	40	40	40	40
2,100	2,150	91	83	75	67	59	51	42	42	42	42	42
2,150	2,200	93	85	77	69	61	53	45	45	45	45	45
2,200	2,250	96	88	79	71	63	55	47	47	47	47	47
2,250	2,300	98	90	82	74	66	57	49	49	49	49	49
2,300	2,350	100	92	84	76	68	60	52	52	52	52	52
2,350	2,400	103	95	86	78	70	62	54	54	54	54	54
2,400	2,450	105	97	89	81	73	64	56	56	56	56	56
2,450	2,500	107	99	91	83	75	67	59	59	59	59	59
2,500	2,550	110	101	93	85	77	69	61	61	61	61	61
2,550	2,600	112	104	96	88	79	71	63	63	63	63	63
2,600	2,650	114	106	98	90	82	74	66	66	66	66	66
2,650	2,700	117	108	100	92	84	76	68	68	68	68	68
2,700	2,750	119	111	103	95	86	78	70	70	70	70	70
2,750	2,800	121	113	105	97	89	81	73	73	73	73	73
2,800	2,850	123	115	107	99	91	83	75	75	75	75	75
2,850	2,900	126	118	110	101	93	85	77	77	77	77	77
2,900	2,950	128	120	112	104	96	88	79	79	79	79	79
2,950	3,000	130	122	114	106	98	90	82	82	82	82	82
3,000	3,050	133	125	117	108	100	92	84	84	84	84	84
		4.63 percent of the excess over \$3,050 plus										
3,050 and over		134	126	118	110	101	93	85	85	85	85	85



**Semimonthly Payroll Period--Married Persons (for wages paid on or after January 1, 2019)**

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	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
360	410	0	0	0	0	0	0	0	0	0	0	0
410	460	0	0	0	0	0	0	0	0	0	0	0
460	510	0	0	0	0	0	0	0	0	0	0	0
510	560	2	0	0	0	0	0	0	0	0	0	0
560	610	4	0	0	0	0	0	0	0	0	0	0
610	660	7	0	0	0	0	0	0	0	0	0	0
660	710	9	1	0	0	0	0	0	0	0	0	0
710	760	11	3	0	0	0	0	0	0	0	0	0
760	810	14	5	0	0	0	0	0	0	0	0	0
810	860	16	8	0	0	0	0	0	0	0	0	0
860	910	18	10	2	0	0	0	0	0	0	0	0
910	960	21	12	4	0	0	0	0	0	0	0	0
960	1,010	23	15	7	0	0	0	0	0	0	0	0
1,010	1,060	25	17	9	1	0	0	0	0	0	0	0
1,060	1,110	27	19	11	3	0	0	0	0	0	0	0
1,110	1,160	30	22	14	5	0	0	0	0	0	0	0
1,160	1,210	32	24	16	8	0	0	0	0	0	0	0
1,210	1,260	34	26	18	10	2	0	0	0	0	0	0
1,260	1,310	37	29	21	12	4	0	0	0	0	0	0
1,310	1,360	39	31	23	15	7	0	0	0	0	0	0
1,360	1,410	41	33	25	17	9	1	0	0	0	0	0
1,410	1,460	44	36	27	19	11	3	0	0	0	0	0
1,460	1,510	46	38	30	22	14	5	0	0	0	0	0
1,510	1,560	48	40	32	24	16	8	0	0	0	0	0
1,560	1,610	51	43	34	26	18	10	2	2	2	2	2
1,610	1,660	53	45	37	29	21	12	4	4	4	4	4
1,660	1,710	55	47	39	31	23	15	7	7	7	7	7
1,710	1,760	58	49	41	33	25	17	9	9	9	9	9
1,760	1,810	60	52	44	36	27	19	11	11	11	11	11
1,810	1,860	62	54	46	38	30	22	14	14	14	14	14
1,860	1,910	65	56	48	40	32	24	16	16	16	16	16
1,910	1,960	67	59	51	43	34	26	18	18	18	18	18
1,960	2,010	69	61	53	45	37	29	21	21	21	21	21
2,010	2,060	71	63	55	47	39	31	23	23	23	23	23
2,060	2,110	74	66	58	49	41	33	25	25	25	25	25
2,110	2,160	76	68	60	52	44	36	27	27	27	27	27
2,160	2,210	78	70	62	54	46	38	30	30	30	30	30
2,210	2,260	81	73	65	56	48	40	32	32	32	32	32
2,260	2,310	83	75	67	59	51	43	34	34	34	34	34
2,310	2,360	85	77	69	61	53	45	37	37	37	37	37
2,360	2,410	88	80	71	63	55	47	39	39	39	39	39
2,410	2,460	90	82	74	66	58	49	41	41	41	41	41
2,460	2,510	92	84	76	68	60	52	44	44	44	44	44
2,510	2,560	95	87	78	70	62	54	46	46	46	46	46
2,560	2,610	97	89	81	73	65	56	48	48	48	48	48
2,610	2,660	99	91	83	75	67	59	51	51	51	51	51
2,660	2,710	102	93	85	77	69	61	53	53	53	53	53
2,710	2,760	104	96	88	80	71	63	55	55	55	55	55
2,760	2,810	106	98	90	82	74	66	58	58	58	58	58
2,810	2,860	108	100	92	84	76	68	60	60	60	60	60
2,860	2,910	111	103	95	87	78	70	62	62	62	62	62
2,910	2,960	113	105	97	89	81	73	65	65	65	65	65
2,960	3,010	115	107	99	91	83	75	67	67	67	67	67
3,010	3,060	118	110	102	93	85	77	69	69	69	69	69
3,060	3,110	120	112	104	96	88	80	71	71	71	71	71
3,110	3,160	122	114	106	98	90	82	74	74	74	74	74
3,160	3,210	125	117	108	100	92	84	76	76	76	76	76
3,210	3,260	127	119	111	103	95	87	78	78	78	78	78
3,260 and over		4.63 percent of the excess over \$3,260 plus										
		128	120	112	104	96	88	80	80	80	80	80

**Monthly Payroll Period--Single Persons (for wages paid on or after January 1, 2019)**

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	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	320	0	0	0	0	0	0	0	0	0	0	0
320	420	2	0	0	0	0	0	0	0	0	0	0
420	520	7	0	0	0	0	0	0	0	0	0	0
520	620	12	0	0	0	0	0	0	0	0	0	0
620	720	16	0	0	0	0	0	0	0	0	0	0
720	820	21	5	0	0	0	0	0	0	0	0	0
820	920	26	9	0	0	0	0	0	0	0	0	0
920	1,020	30	14	0	0	0	0	0	0	0	0	0
1,020	1,120	35	19	2	0	0	0	0	0	0	0	0
1,120	1,220	40	23	7	0	0	0	0	0	0	0	0
1,220	1,320	44	28	12	0	0	0	0	0	0	0	0
1,320	1,420	49	33	16	0	0	0	0	0	0	0	0
1,420	1,520	53	37	21	5	0	0	0	0	0	0	0
1,520	1,620	58	42	26	9	0	0	0	0	0	0	0
1,620	1,720	63	46	30	14	0	0	0	0	0	0	0
1,720	1,820	67	51	35	19	2	0	0	0	0	0	0
1,820	1,920	72	56	40	23	7	0	0	0	0	0	0
1,920	2,020	77	60	44	28	12	0	0	0	0	0	0
2,020	2,120	81	65	49	33	16	0	0	0	0	0	0
2,120	2,220	86	70	53	37	21	5	0	0	0	0	0
2,220	2,320	90	74	58	42	26	9	0	0	0	0	0
2,320	2,420	95	79	63	46	30	14	0	0	0	0	0
2,420	2,520	100	83	67	51	35	19	2	2	2	2	2
2,520	2,620	104	88	72	56	40	23	7	7	7	7	7
2,620	2,720	109	93	77	60	44	28	12	12	12	12	12
2,720	2,820	114	97	81	65	49	33	16	16	16	16	16
2,820	2,920	118	102	86	70	53	37	21	21	21	21	21
2,920	3,020	123	107	90	74	58	42	26	26	26	26	26
3,020	3,120	127	111	95	79	63	46	30	30	30	30	30
3,120	3,220	132	116	100	83	67	51	35	35	35	35	35
3,220	3,320	137	121	104	88	72	56	40	40	40	40	40
3,320	3,420	141	125	109	93	77	60	44	44	44	44	44
3,420	3,520	146	130	114	97	81	65	49	49	49	49	49
3,520	3,620	151	134	118	102	86	70	53	53	53	53	53
3,620	3,720	155	139	123	107	90	74	58	58	58	58	58
3,720	3,820	160	144	127	111	95	79	63	63	63	63	63
3,820	3,920	165	148	132	116	100	83	67	67	67	67	67
3,920	4,020	169	153	137	121	104	88	72	72	72	72	72
4,020	4,120	174	158	141	125	109	93	77	77	77	77	77
4,120	4,220	178	162	146	130	114	97	81	81	81	81	81
4,220	4,320	183	167	151	134	118	102	86	86	86	86	86
4,320	4,420	188	171	155	139	123	107	90	90	90	90	90
4,420	4,520	192	176	160	144	127	111	95	95	95	95	95
4,520	4,620	197	181	165	148	132	116	100	100	100	100	100
4,620	4,720	202	185	169	153	137	121	104	104	104	104	104
4,720	4,820	206	190	174	158	141	125	109	109	109	109	109
4,820	4,920	211	195	178	162	146	130	114	114	114	114	114
4,920	5,020	215	199	183	167	151	134	118	118	118	118	118
5,020	5,120	220	204	188	171	155	139	123	123	123	123	123
5,120	5,220	225	209	192	176	160	144	127	127	127	127	127
5,220	5,320	229	213	197	181	165	148	132	132	132	132	132
5,320	5,420	234	218	202	185	169	153	137	137	137	137	137
5,420	5,520	239	222	206	190	174	158	141	141	141	141	141
5,520	5,620	243	227	211	195	178	162	146	146	146	146	146
5,620	5,720	248	232	215	199	183	167	151	151	151	151	151
5,720	5,820	252	236	220	204	188	171	155	155	155	155	155
5,820	5,920	257	241	225	209	192	176	160	160	160	160	160
5,920	6,020	262	246	229	213	197	181	165	165	165	165	165
6,020 and over		4.63 percent of the excess over \$6,020 plus										
		264	248	232	215	199	183	167	167	167	167	167

**Monthly Payroll Period--Married Persons (for wages paid on or after January 1, 2019)**

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	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	820	0	0	0	0	0	0	0	0	0	0	0
820	920	0	0	0	0	0	0	0	0	0	0	0
920	1,020	0	0	0	0	0	0	0	0	0	0	0
1,020	1,120	4	0	0	0	0	0	0	0	0	0	0
1,120	1,220	9	0	0	0	0	0	0	0	0	0	0
1,220	1,320	13	0	0	0	0	0	0	0	0	0	0
1,320	1,420	18	2	0	0	0	0	0	0	0	0	0
1,420	1,520	23	6	0	0	0	0	0	0	0	0	0
1,520	1,620	27	11	0	0	0	0	0	0	0	0	0
1,620	1,720	32	16	0	0	0	0	0	0	0	0	0
1,720	1,820	36	20	4	0	0	0	0	0	0	0	0
1,820	1,920	41	25	9	0	0	0	0	0	0	0	0
1,920	2,020	46	29	13	0	0	0	0	0	0	0	0
2,020	2,120	50	34	18	2	0	0	0	0	0	0	0
2,120	2,220	55	39	23	6	0	0	0	0	0	0	0
2,220	2,320	60	43	27	11	0	0	0	0	0	0	0
2,320	2,420	64	48	32	16	0	0	0	0	0	0	0
2,420	2,520	69	53	36	20	4	0	0	0	0	0	0
2,520	2,620	73	57	41	25	9	0	0	0	0	0	0
2,620	2,720	78	62	46	29	13	0	0	0	0	0	0
2,720	2,820	83	67	50	34	18	2	0	0	0	0	0
2,820	2,920	87	71	55	39	23	6	0	0	0	0	0
2,920	3,020	92	76	60	43	27	11	0	0	0	0	0
3,020	3,120	97	80	64	48	32	16	0	0	0	0	0
3,120	3,220	101	85	69	53	36	20	4	4	4	4	4
3,220	3,320	106	90	73	57	41	25	9	9	9	9	9
3,320	3,420	111	94	78	62	46	29	13	13	13	13	13
3,420	3,520	115	99	83	67	50	34	18	18	18	18	18
3,520	3,620	120	104	87	71	55	39	23	23	23	23	23
3,620	3,720	124	108	92	76	60	43	27	27	27	27	27
3,720	3,820	129	113	97	80	64	48	32	32	32	32	32
3,820	3,920	134	117	101	85	69	53	36	36	36	36	36
3,920	4,020	138	122	106	90	73	57	41	41	41	41	41
4,020	4,120	143	127	111	94	78	62	46	46	46	46	46
4,120	4,220	148	131	115	99	83	67	50	50	50	50	50
4,220	4,320	152	136	120	104	87	71	55	55	55	55	55
4,320	4,420	157	141	124	108	92	76	60	60	60	60	60
4,420	4,520	161	145	129	113	97	80	64	64	64	64	64
4,520	4,620	166	150	134	117	101	85	69	69	69	69	69
4,620	4,720	171	154	138	122	106	90	73	73	73	73	73
4,720	4,820	175	159	143	127	111	94	78	78	78	78	78
4,820	4,920	180	164	148	131	115	99	83	83	83	83	83
4,920	5,020	185	168	152	136	120	104	87	87	87	87	87
5,020	5,120	189	173	157	141	124	108	92	92	92	92	92
5,120	5,220	194	178	161	145	129	113	97	97	97	97	97
5,220	5,320	198	182	166	150	134	117	101	101	101	101	101
5,320	5,420	203	187	171	154	138	122	106	106	106	106	106
5,420	5,520	208	192	175	159	143	127	111	111	111	111	111
5,520	5,620	212	196	180	164	148	131	115	115	115	115	115
5,620	5,720	217	201	185	168	152	136	120	120	120	120	120
5,720	5,820	222	205	189	173	157	141	124	124	124	124	124
5,820	5,920	226	210	194	178	161	145	129	129	129	129	129
5,920	6,020	231	215	198	182	166	150	134	134	134	134	134
6,020	6,120	236	219	203	187	171	154	138	138	138	138	138
6,120	6,220	240	224	208	192	175	159	143	143	143	143	143
6,220	6,320	245	229	212	196	180	164	148	148	148	148	148
6,320	6,420	249	233	217	201	185	168	152	152	152	152	152
6,420	6,520	254	238	222	205	189	173	157	157	157	157	157
6,520 and over		4.63 percent of the excess over \$6,520 plus										
		256	240	224	208	192	175	159	159	159	159	159

**Daily Payroll Period--Single Persons (for wages paid on or after January 1, 2019)**

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



**Daily Payroll Period--Married Persons (for wages paid on or after January 1, 2019)**

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

## 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>-1,013</u>
Adjusted wage .....		3,242
From <b>Percentage Withholding Table</b> .....		<u>- 721</u>
.....		2,521
Multiply by 4.63%.....	x	<u>.0463</u>
<b>Proper Amount of Withholding</b> .....	\$	<b>117</b>
(Round to the nearest whole dollar)		

**NOTE:** Less will be withheld per pay period for low income filers with 7 or more allowances if using the wage bracket method rather than the percentage method. This could increase their chances of being under-withheld. If you are concerned about not withholding enough for your Colorado tax liability, use the percentage method to estimate withholding.

## Allowance Table (for wages paid on or after January 1, 2019)

Exemption amount: \$4,200

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	81	162	175	350	4,200	12
2	162	323	350	700	8,400	23
3	242	485	525	1,050	12,600	35
4	323	646	700	1,400	16,800	46
5	404	808	875	1,750	21,000	58
6	485	969	1,050	2,100	25,200	69
7	485	969	1,050	2,100	25,200	69
8	485	969	1,050	2,100	25,200	69
9	485	969	1,050	2,100	25,200	69
10	485	969	1,050	2,100	25,200	69
Over 10	Use the amount for 10 allowances in the appropriate payroll period.					

## Percentage Withholding Tables (for wages paid on or after January 1, 2019)

### 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>		<b>Weekly Payroll Period:</b>	
\$73 or less	\$0	\$227 or less	\$0
More than \$73	4.63% of the excess over \$73	More than \$227	4.63% of the excess over \$227
<b>Biweekly Payroll Period:</b>		<b>Biweekly Payroll Period:</b>	
\$146 or less	\$0	\$454 or less	\$0
More than \$146	4.63% of the excess over \$146	More than \$454	4.63% of the excess over \$454
<b>Semimonthly Payroll Period:</b>		<b>Semimonthly Payroll Period:</b>	
\$158 or less	\$0	\$492 or less	\$0
More than \$158	4.63% of the excess over \$158	More than \$492	4.63% of the excess over \$492
<b>Monthly Payroll Period:</b>		<b>Monthly Payroll Period:</b>	
\$317 or less	\$0	\$983 or less	\$0
More than \$317	4.63% of the excess over \$317	More than \$983	4.63% of the excess over \$983
<b>Annual Payroll Period:</b>		<b>Annual Payroll Period:</b>	
\$3,800 or less	\$0	\$11,800 or less	\$0
More than \$3,800	4.63% of the excess over \$3,800	More than \$11,800	4.63% of the excess over \$11,800
<b>Daily Payroll Period:</b>		<b>Daily Payroll Period:</b>	
\$10 or less	\$0	\$32 or less	\$0
More than \$10	4.63% of the excess over \$10	More than \$32	4.63% of the excess over \$32

## Colorado Department of Revenue Taxpayer Service Centers

### Denver Metro

1375 Sherman St  
Denver, CO 80261

### Grand Junction

222 S 6th St, Room 208  
Grand Junction, CO 81501

### Colorado Springs

2447 N Union Blvd  
Colorado Springs, CO 80909

### Pueblo

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

### Fort Collins

3030 S College Ave  
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 website. Class descriptions, schedules and announcements or new classes are available at [Colorado.gov/Tax/Education](https://Colorado.gov/Tax/Education)



**Colorado.gov/Tax**

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**COLORADO**  
Department of Revenue  
Taxation Division