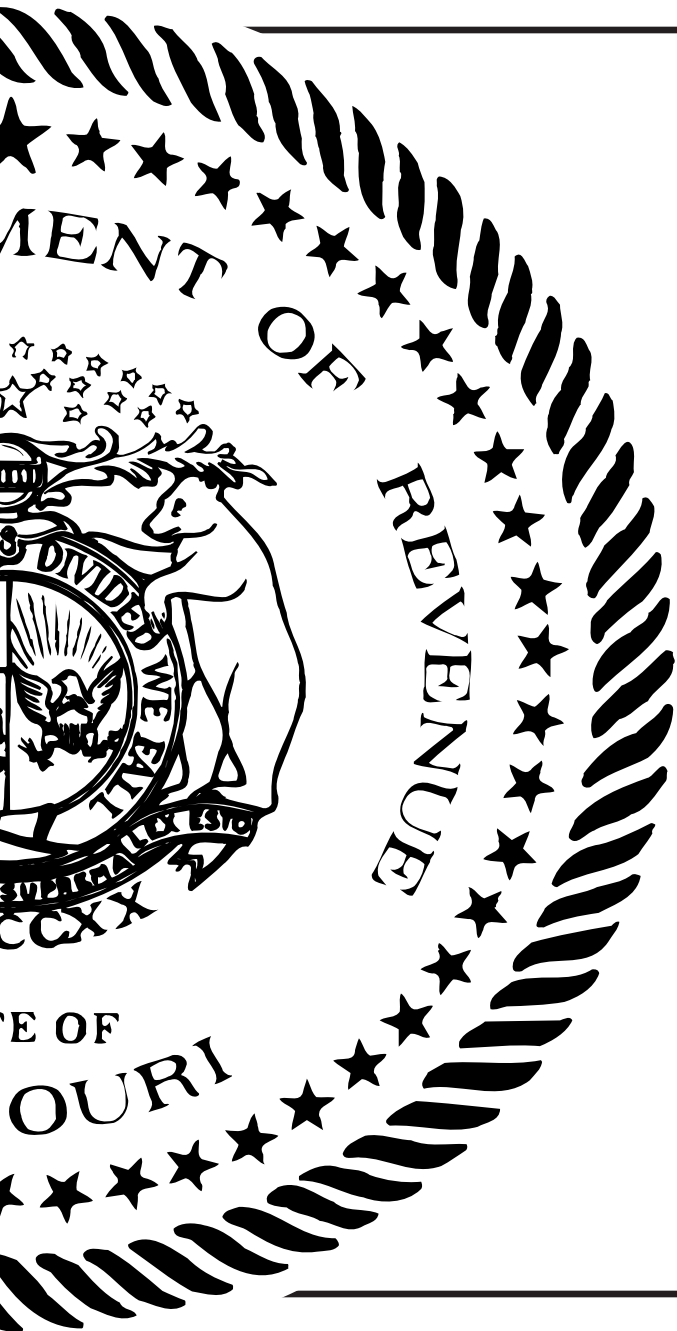


Missouri Department of Revenue
Taxation Division
P.O. Box 3375
Jefferson City, MO 65105-3375



State of Missouri Employer's Tax Guide

Starting a new business? The Missouri Department of Revenue and the Department of Labor and Industrial Relations, Division of Employment Security, want to make starting your business as easy as possible. Go to <https://dors.mo.gov/tax/coreg/index.jsp> to fill out the online registration.

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January 2013
Web site: www.dor.mo.gov

General Information

Please refer to specific filing requirements and filing due dates each time you receive your Withholding Tax Voucher Book of reporting forms.

To ensure your tax records are protected and confidential, the Missouri Department of Revenue will not release tax information to anyone who is not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must update your registration with the Department by completing a Form 126, Registration Change Request, before tax information can be released to those new partners, members, or officers. The form can be found at <http://dor.mo.gov/forms/126.pdf>. If you would like the Department to release tax information to an accountant, tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form, which can be found at <http://dor.mo.gov/forms/2827.pdf>.

Filing Online

Pre-Printed Voucher Booklets. Upon registering with the Department of Revenue (Department) employers filing on a monthly, quarterly or annual basis will automatically receive a pre-printed voucher booklet which indicates the employer's name, address, Missouri Tax ID number, filing frequency and return due dates. The Department automatically mails new pre-printed voucher booklets each tax year.

Employers may elect to electronically file their return rather than use the pre-printed forms in the voucher booklet. Employer's wishing to opt out of receiving a voucher booklet can complete and submit Form MO-5311 which is located within the voucher booklet. Any employer wishing to be added back to the annual mailing of voucher booklets must contact the Department.



Now you can file and pay Form MO-941, Employer's Return of Income Taxes Withheld online using a Credit Card or E-Check (Electronic Bank Draft). If no tax was withheld, a zero withholding tax return

may be filed online at <http://dor.mo.gov/business/withhold/>.

Note: You must have a valid Missouri Tax ID and PIN Number to file and pay using this system, and must know the Filing Period for which you are filing. See description of payment methods and fees below.

Electronic Bank Draft (E-Check). By entering your bank routing number, checking account number, and your next check number, you can pay online. There will be a minimal handling fee per filing period or transaction to use this service.

Credit Card. This filing and payment system accepts MasterCard, Discover, Visa, and American Express. The convenience fees listed below will be charged to your account for processing the credit card payment:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.00%
\$100.01–\$250.00	2.95%
\$250.01–\$500.00	2.85%
\$500.01–\$750.00	2.85%
\$750.01–\$1,000.00	2.80%
\$1,000.01–\$1,500.00	2.75%
\$1,500.01–\$2,000.00	2.70%
\$2,000.01 or more	2.60%

Note: The handling and convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions Inc., **not** to the Missouri Department of Revenue. By accessing this filing and payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc. The web site of Collector Solutions, Inc., is a secure and confidential web site.

To file and pay online, please visit:
www.dor.mo.gov/business/payonline.htm

TXP Bank Project (TXP) — TXP offers another option for filing your tax payments. It allows you to provide payment and report information to your bank. The bank, in turn, converts the information into a CCD+ format that allows it to transfer your return information along with your authorized ACH credit to the Department. The option is available to any Missouri taxpayer filing a Form MO-941, Employer's Return of Income Taxes Withheld.

Why should you use an alternative filing method? By utilizing e-check, credit card, or TXP Bank Project for filing your withholding tax return, you eliminate the possibility of postal delays and possible late filing or payment fees and the cost and time to generate, sign, and mail returns and checks. The Missouri Department of Revenue saves processing and data entry costs associated with paper filings.

To learn more about any of these alternative filing methods, please write the Missouri Department of Revenue, P.O. Box 543, Jefferson City, Missouri 65105-0543, e-mail elecfile@dor.mo.gov, or call (573) 751-8150. Access www.dor.mo.gov/business/electronic.php to obtain electronic filing information. Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Filing a Return with No Tax to Report or Filing a Quarter-Monthly Reconciliation Online

If you have no employer withholding tax to report, you may file a zero MO-941 online at <https://dors.mo.gov/tax/whtxonline/LogIn.jsp>. You can also file your quarter-monthly reconciliation online at <https://dors.mo.gov/tax/whtxonline/LogIn.jsp>.

Withholding Formula

- Updated withholding tax information is included in each voucher book.
- The information is presented in an "easy to follow" worksheet to calculate withholding tax.
- Visit <http://www.dort.mo.gov/tax/calculators/withhold/> to try our online withholding tax calculator.

Federal Income Tax Deduction

An individual's federal income tax deduction is limited to \$5,000 (\$10,000 on a combined return).

Magnetic Media Reporting

Employers with 250 or more employees must file on magnetic media. See page 9 for more information.

Withholding Requirements for Nonresident Individual Partners and Shareholders

Partnerships and S corporations may be required to withhold Missouri income tax on nonresident individual partners and shareholders. If the partnership pays or credits amounts to nonresident individual partners as distributive shares of the partnership income for a taxable year of the partnership, or if the S corporation pays or credits amounts to nonresident individual shareholders as dividends or as their share of the S corporation's undistributed taxable income for the taxable year, withholding may be required. Withholding is **not required** if:

1. The nonresident partner or shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's or S corporation's composite return;
2. The nonresident partner or shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the partnership or S corporation of less than \$1,200;
3. The partnership or S corporation is liquidated or terminated;
4. Income was generated by a transaction related to termination or liquidation; or
5. No cash or property was distributed in the current or prior taxable year.

The required withholding must be remitted to the Missouri Department of Revenue annually.

Rounding on Missouri Returns

You must round the amounts that you withhold from your employees to the nearest whole dollar. For 1 cent through 49 cents, round down to the previous whole dollar amount (round \$32.49 down to \$32.00). For 50 cents through 99 cents, round up to the next whole dollar amount (round \$32.50 up to \$33.00). For your convenience, the zeros have already been placed in the cent columns on the returns.

To Request Forms:

Missouri Department of Revenue
Taxation Division
P.O. Box 3022
Jefferson City, Missouri 65105-3022
Telephone: (573) 751-5337
Internet: www.dor.mo.gov

Information Concerning Registration:

Missouri Department of Revenue
Taxation Division
P.O. Box 3300
Jefferson City, Missouri 65105-3300
Telephone: (573) 751-5860
E-mail: businesstaxregister@dor.mo.gov

General Information Concerning Withholding Tax:

Missouri Department of Revenue
Taxation Division
P.O. Box 3375
Jefferson City, Missouri 65105-3375
Telephone: (573) 751-3505
E-mail: withholding@dor.mo.gov

Missouri Income Tax Withholding Instructions

1. Employers

An employer is any person, firm, corporation, association, fiduciary of any kind, or other type of organization for whom an individual performs services as an employee, unless the person or organization for whom the individual performs service does not have control of the payment of compensation for the service (Section 143.191, RSMo). The term employer means the person, including all government agencies, who controls the payment of the compensation.

An employer required to withhold Missouri income tax is personally liable for the tax. Any amount of tax actually deducted and

withheld by an employer is a special fund in trust for the Director of Revenue (Section 143.241, RSMo). An employee does not have a right of action against the employer with respect to any money deducted and withheld from his or her wages if it is paid to the Director of Revenue in good faith compliance with the Missouri income tax law.

Transient Employers — Section 285.230, RSMo, requires transient employers who temporarily transact any business in Missouri to file a financial assurance instrument with the Missouri Department of Revenue to secure payment of withholding taxes.

Transient Employer Defined — A transient employer is an employer as defined in Sections 143.191, 285.230, and 288.032, RSMo, who: 1) makes payment of wages taxable under the Missouri Income Tax Law, the Workers' Compensation Law, and the Missouri Employment Security Law; 2) is not domiciled in Missouri; and 3) temporarily transacts any business within the state. If the transaction of business is not reasonably expected to continue for 24 consecutive months, the employer must register as a transient employer.

Section 143.183, RSMo, requires a venue (venue is the entity that pays the entertainer) to withhold 2 percent of the gross compensation paid to nonresident entertainers who perform in Missouri if the gross compensation per event is in excess of \$300. If the venue withholds 2 percent of the gross compensation paid, the nonresident entertainer is no longer required to comply with the transient employer laws previously defined. The venue must file a Form MO-2ENT for each individual entertainer who performs at the venue's location. Form MO-1ENT must be filed on a quarterly basis with the Department which provides a total reconciliation of payments for individual entertainers during the quarter.

If the venue does not withhold 2 percent of the gross compensation paid to the nonresident entertainer who performed in the state, the professional entertainer is responsible for registering as a transient employer. Please use the following formula to compute Missouri withholding tax:

Total Performance Days in Missouri

**Total Performance Days for the Year = Missouri Income Percentage
Missouri Income Percentage x *Total Income = Missouri Income**

Missouri Income x 6% = Missouri Withholding Tax

***Total income includes regular professional entertainer salaries, wages, guaranteed payments, deferred payments, severance pay, and bonuses paid or any other compensation paid to the nonresident professional entertainer or business entity.**

For more information concerning transient employers, contact the Department by e-mail at businesstaxregister@dor.mo.gov or write the Taxation Division, P.O. Box 295, Jefferson City, MO 65105-0295.

Section 143.091, RSMo, states that any term used in Sections 143.011 to 143.996, RSMo, shall have the same meaning as when used in a comparable context in the laws of the United States relating to the federal income taxes, unless a different meaning is clearly required by the provisions of Sections 143.011 to 143.996, RSMo. Any reference in Sections 143.011 to 143.996, RSMo, to the laws of the United States shall mean the provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective, at any time or from time to time, for the taxable year.

2. Employer Registration and I.D. Number

A. Employer to Register for Withholding

Every employer paying wages to an employee working in Missouri must register with the Missouri Department of Revenue. Employers may register electronically at <https://dors.mo.gov/tax/coreg/index.jsp> or by completing a paper application (Form 2643). A permanent registration number will be assigned. This number is not transferable and should be referred to in all reports and correspondence concerning Missouri income tax withholding. If you have filed the registration application and have a report and payment due before you receive your registration number, write "Applied For" in the "MO Tax I.D. Number" box, list the name of the business exactly as it is on the registration application, and file the report timely to take advantage of the compensation deduction and to avoid interest and additions to tax charges. A new application is required and a new tax identification number will be assigned when any change in ownership or ownership type occurs. An employer who receives a new tax identification number as a result of a change in ownership type, must file a Form MO-941F, Employer's Withholding Final Report, to close the former account. Failure to close the former account will cause non-filer notices to be issued.

Note: If your business is only open for several months out of the year, you may register as a seasonal employer. As a seasonal employer, you will only be required to file a Form MO-941 for the periods that you indicated you will have employees on Form 2643, Missouri Tax Registration Application. (You may be considered a transient employer. Please refer to paragraph 1, "Transient Employer Defined".)

B. Change in Organization or Ownership

A new Missouri Tax I.D. Number is required for most organizational or ownership changes. Contact the Department if any change in organization or ownership occurs. A new Missouri Tax I.D. number can be obtained by registering online at <https://dors.mo.gov/tax/coreg/index.jsp> or by completing a paper application (Form 2643). You may e-mail businesstaxregister@dor.mo.gov or you may call (573) 751-5860 for more information about registration requirements and how they apply to your specific situation.

C. Employer With More Than One Payroll Unit — Complex Employer

If a consolidated report and remittance of the tax withheld cannot be made by the employer because of the complexity of the organization, branch offices or divisions may be designated as withholding agents. The withholding agents may perform the actual withholding and remitting. However, regardless of any internal arrangements that may be established by the complex employer, the legal responsibility and liability under the law still rests with the home office.

If the complex employer has designated withholding agents and the agents wish to claim the compensation deduction, only one agent is entitled to the full compensation deduction and the remaining agents are entitled to 1/2 percent compensation deduction of income taxes withheld if the returns are filed timely.

The home office must, in all cases, apply to the Missouri Department of Revenue using a Form 2643, Missouri Tax Registration Application, for a Missouri Tax I.D. Number so the deduction for compensation can be allowed.

3. Who are Employees?

The term "employee" for Missouri withholding purposes has the same meaning as it has for federal withholding (see Circular E, Employer's Tax Guide, published by the Internal Revenue Service). This definition is the same for Missouri residents and nonresidents.

4. What are Taxable Wages?

The term "wages" for Missouri income tax withholding purposes has the same meaning as it has for federal withholding (see Circular E, Employer's Tax Guide, published by the Internal Revenue Service). Wages include all pay given to an employee for services performed. The pay may be in cash or in other forms. Wages include salaries, vacation allowances, bonuses, and commissions, regardless of how measured or paid.

A. Nonresident Employees Subject to Withholding

If a nonresident employee performs all services within Missouri, tax shall be withheld from all wages paid to him or her as in the case of a resident. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri income tax withholding, provided the employee files with the employer a Form MO W-4A, Certificate of Nonresidence or Allocation of Withholding Tax. The employee may determine the portion of wages allocable to Missouri on the basis of the preceding year's experience.

If only a portion of an employee's wages is subject to Missouri income tax withholding, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage that is determined by dividing the wages subject to Missouri withholding by the total federal wages.

Example: A nonresident earns \$20,000 in wages, \$12,000 from Missouri sources. Missouri withholding would be 60 percent ($\$12,000 / \$20,000$ equals 60 percent) of the withholding required on \$20,000. Therefore, if \$100 per month should be withheld for an individual earning \$20,000, then for this nonresident, \$60 should be withheld each month ($\$100 \times 60 \text{ percent} = \60).

B. Resident of Missouri Employed in Another State

A Missouri resident paying income tax to another state because of employment in that state may file a Form MO W-4C, Withholding Affidavit for Missouri Residents. Income received for services performed in another state not having a state income tax is subject to Missouri withholding. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri withholding tax, if the services performed in the other state are subject to the other state's income tax. If only a portion of an employee's wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage that is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

Example: The employee performs 40 percent of his or her services in Kansas. The remaining 60 percent of the employee's services are performed in Missouri. If the total withholding on all earnings is \$40 per month, the actual withholding for Missouri would be \$24 ($\$40 \times 60 \text{ percent} = \24).

C. Missouri Employer with Nonresident Employees

If a nonresident employee performs all services outside Missouri, his or her wages are not subject to Missouri withholding. A nonresident employee performing services in more than one state is subject to withholding as outlined in Section 4A.

Note: Missouri does not have a reciprocity agreement with any other state.

5. Interstate Transportation Employees

A. Rail, Motor, and Private Motor Carriers

49 USC Sections 11502 and 14503 limit state taxation on wages of employees of rail, motor, and private motor carriers. Missouri withholding is required on rail, motor, and private motor carrier employees whose state of residence is Missouri. Employees of rail carriers and motor carriers who perform regularly assigned duties in more than one state are subject to state income tax only in their state of residency.

B. Air and Water Carriers

49 USC Section 40116 limits taxation on wages of employees of air and water carriers to the employees' state of residence and to the state in which the employees earn more than 50 percent of the wages paid by the air or water carrier, if different from the state of residence.

6. Voluntary Withholding

A. Voluntary Withholding on Retirement, Pension, or Annuity Income

Every Missouri resident, including retired members of the armed forces, receiving retirement, pension, or annuity income in this state, may **elect** to have an amount withheld as a payment of state income tax provided such income is taxable in this state. The recipient should determine the amount to be withheld and file Form MO W-4P, Withholding Certificate for Pension or Annuity Statements, with the administrator of his or her retirement, pension, or annuity plan. For further information call (573) 751-3505. Withholding for active duty members of the armed forces is covered in Section 6.C.

B. Voluntary Withholding for Civil Service Annuitants

Civil service annuitants may elect to have state income taxes withheld from their regular annuity payments by contacting the Office of Personnel Management at (202) 606-0500.

C. Withholding for Active Duty Members of the Armed Forces

Section 143.191, RSMo, requires withholding by every employer maintaining an office or transacting any business within Missouri and making payment of any wages taxable under Sections 143.011 to 143.998, RSMo. This also includes active duty pay to members of the armed services. For further information call (573) 751-3505. Withholding for retired members of the armed forces is covered in Section 6.A.

Note: Visit www.dor.mo.gov/forms/ for forms and more information about voluntary withholding.

7. Supplemental Wage Payments, Vacation Pay, Tips, and Lump Sum and Periodic Distributions

A. Supplemental Wage Payments

If supplemental wages are paid (such as bonuses, commissions, severance pay, overtime pay, back pay, including retroactive wage increases, or reimbursements for nondeductible moving expenses) in the same payment with regular wages, withhold Missouri income tax as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If supplemental wages are paid in a payment separate from regular wages, the method of withholding Missouri income tax depends in part on whether you withhold income tax from the employee's regular wages.

If you withhold Missouri income tax from the employee's regular wages, you may choose one of two methods for withholding income tax on the supplemental wages:

- 1) Withhold a flat percentage rate of 6 percent of the supplemental wages, using zero withholding allowances; or
- 2) Add the supplemental wages to the regular wages paid to the employee within the same calendar year for the payroll period and determine the income tax to be withheld as if the aggregate amount were one payment. Subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental wage payment.

If you have not withheld income tax from the regular wages (e.g., when an employee's withholding exemption exceeds the employee's wages), you must use the method covered in Section 7, A.2. Add the supplemental wages to the regular wages paid within the same calendar year for the payroll period and withhold income tax on the total amount as if the supplemental wages and regular wages were one payment for a regular payroll period.

B. Vacation Pay

If an employee receives vacation pay for an absence, the vacation pay is subject to Missouri income tax withholding as if it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, the vacation pay is treated as a supplemental wage payment.

The vacation pay of an employee who is not a resident of Missouri, but works in Missouri, is subject to Missouri income tax withholding.

C. Tips

Employers must withhold Missouri income tax based upon total tips reported by the employee. Withhold Missouri income tax on tips using the same options indicated for withholding on supplemental wage payments in Section 7.A.

D. Lump Sum and Periodic Distributions

Missouri follows the federal guidelines for lump sum and periodic distributions. On lump sum distributions, withhold at the rate of 6 percent. If a periodic distribution, follow the formula on page 15, or use the tax tables provided on pages 17–26.

8. Determining Proper Amount to Withhold

To determine income tax withholding, take the following factors into account:

- 1) Wages paid during the payroll period, including tips and vacation pay;
- 2) Withholding allowances and filing status as indicated on the Form MO W-4. (Only when using the tax formula.)
- 3) If an employee does not complete and turn in the required Form MO W-4, withhold using zero allowances at a single tax rate.

A. Form MO W-4, Employee Withholding Allowance Certificate

In recent years, the Form MO W-4 has been simplified to allow employees to more easily and accurately forecast his or her tax liability. The revisions included additional withholding allowances for employees who use Head of Household as their filing status and additional instructions for married filers. The employee has the option to include his or her spouse as an allowance by indicating his or her spouse does not work. If the spouse does not work,

the withholding will be more accurate if the employee indicates this on Form MO W-4. However, if this option is chosen and the employee's spouse becomes employed later in the year, the employee should revise Form MO W-4 to reflect that his or her spouse works. The employee also has the option to claim additional allowances for itemized deductions or other state tax deductions or credits that lower his or her tax.

Each employee is required to file a completed Form MO W-4 to determine the number of allowances that the employee is entitled. The Form MO W-4 will be used by the employer to determine the amount of Missouri income tax that must be withheld from each paycheck. If an employee has more than one employer, he or she should claim a smaller number, or no allowances, on each Form MO W-4 filed with employers other than his or her principal employer. This is to ensure that the total amount withheld will be closer to the actual income tax liability. Failure to reduce the Form MO W-4 allowances could cause an employee to have too little tax withheld and subject the employee to underpayment penalties. If an employee expects to have income other than his or her wages, he or she may request additional amounts be withheld in addition to the amounts indicated by the allowances claimed on the employee's Form MO W-4. The additional amount should be included on Form MO W-4, Line 6. Within 20 days of hiring a new employee, please mail a copy of the completed Form MO W-4 to the Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340 or fax a copy to (573) 526-8079. For additional information regarding new hire reporting, please visit www.dss.mo.gov/cse/newhire.htm.

B. Exemption For Nontaxable Individuals

Exemption from withholding for nontaxable individuals is valid only if an employee submits to the employer a completed Form MO W-4 certifying that the employee has no income tax liability from the previous year and expects none for the current year. Employees must file a Form MO W-4 annually if they wish to continue the exemption.

MILITARY SPOUSES RESIDENCY RELIEF ACT Missouri income for services performed by a non-military spouse of a nonresident military servicemember is exempt from Missouri income tax. To qualify for this exemption, the spouse must reside in Missouri solely because the military servicemember is stationed in Missouri under military orders and be a permanent resident of another state.

If a non-military spouse of a nonresident servicemember completes a new MO W-4 to claim an exempt status because of the Military Spouses Residency Relief Act, employers must receive verification from the non-military spouse that they are a resident of another state, and are living in Missouri because of military orders before the exempt status can be granted. Verification of military status can be in the form of a Leave and Earnings Statement of the nonresident military servicemember, Form W-2 issued to the nonresident military servicemember, a military identification card, a spousal military identification card, or specific military orders received by the servicemember. Verification of residency can be in the form of a copy of a prior year's state income tax return filed in their state of residence, a prior year's property tax receipt from the state of residence, a current drivers license, vehicle registration, or voter identification card from the state of residency.

9. Withholding Tables and Formula

A. Withholding Tables

Use the taxable wages to determine the amount of withholding. In determining the amount of tax to be withheld, use the table for the correct payroll period — daily, weekly, biweekly, semimonthly and monthly periods. Tables show wage brackets in the two left-hand columns. The withholding allowances are shown at the top of each of the remaining columns and correspond to the number of allowances

claimed by an employee on the Form MO W-4. The withholding tables are provided at <http://dor.mo.gov/business/withhold/>.

B. Percentage Formula Withholding

The formula on page 15 may be used on electronic data processing equipment for withholding Missouri income tax. Any variation from this formula must be approved in writing by the Director of Revenue.

10. Return and Payment of Taxes Withheld

Every employer withholding Missouri income tax from employees' wages is required by statute to report and remit the tax to the state of Missouri on Form MO-941. A separate Form MO-941 must be filed for each tax period according to your assigned filing frequency. Multiple Form MO-941's should not be filed for the same tax period unless additional tax is owed. A pre-printed voucher booklet detailing the employer's name, address, employer identification number, filing frequency, and due date is provided to each active account on a monthly, quarterly, or annual filing frequency. Quarter-monthly filers are required to file and pay by an alternative method. (See page 2.) If an employer misplaces, damages, or fails to receive the necessary reporting forms, replacement forms should be requested, allowing sufficient time to file a timely return. If a blank form is used, the employer's name, address, and Missouri tax identification number must appear as filed on previous returns and the period that the remittance is made must be indicated. Blank forms can be downloaded from the Department's web site at: www.dor.mo.gov. **Failure to receive reporting forms does not relieve the employer of the responsibility to timely report and remit tax withheld.** If an employer temporarily ceases to pay wages or is engaged in seasonal activities, a return must be filed for each period even if no tax was withheld. Failure to do so will result in the issuance of non-filer notices.

All returns and remittances should be mailed to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999. See address labels in voucher books. Returns and payments are due on the dates shown in Section 11.

Note: Your return is considered timely if it is postmarked before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if postmarked on the next business day.

11. Filing Frequency Requirements

Missouri income tax withholding returns must be filed by the due date as long as an account is maintained with the Missouri Department of Revenue, even if there was no payroll for the reporting period. **Returns must be filed each reporting period, even though there may not have been any tax withheld.** If no tax was withheld, a zero withholding tax return may be filed online at <https://dors.mo.gov/tax/whtxonline/LogIn.jsp>.

There are four filing frequencies: quarter-monthly, monthly, quarterly, and annually. A newly registered employer is initially assigned a filing frequency on the basis of his or her estimation of future withholdings. **If the assigned filing frequency differs from the filing requirements established by statute, it is the employer's responsibility to notify the Missouri Department of Revenue immediately.** The time for filing is as follows:

- 1) Quarter-monthly — Employers required to withhold \$9,000 or more per month for at least two months during the preceding 12 months shall file on a quarter-monthly basis (see Section 12);

- 2) Monthly — Employers required to withhold \$500 per month for at least two months during the preceding 12 months shall file on a monthly basis;
- 3) Quarterly — Employers not required to file and pay taxes withheld on a monthly basis who withhold at least \$20 per quarter during at least one quarter of the preceding four quarters shall file on a quarterly basis;
- 4) Annually — Employers required to withhold less than \$20 during each of the preceding four quarters shall file on an annual basis.

Regardless of the employers filing frequency, only one Form MO-941 return should be filed per tax period. In the event an additional amount of tax must be paid, please refer to Section 13.

EMPLOYER WITHHOLDING TAX DUE DATES

MONTHS	ANNUAL REPORTS	QUARTERLY REPORTS	MONTHLY REPORTS	QUARTER-MONTHLY REPORTS
JANUARY FEBRUARY MARCH APRIL MAY JUNE JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER	Jan. 31, 2014	Apr. 30 Jul 31 Oct. 31 Jan. 31, 2014	Feb. 15 Mar. 15 Apr. 30 May 15 June 17 Jul. 31 Aug. 15 Sept. 16 Oct. 31 Nov. 15 Dec. 16 Jan. 31, 2014	Payment is required within three banking days for the periods ending the 7th, 15th, 22nd and the last day of a month.

12. Quarter-Monthly Reporting

Any employer who withheld \$9,000 or more in each of at least two months during the prior 12 months shall file a report and remit payment to the Director of Revenue on a quarter-monthly basis. One of the alternative filing methods on page 2 must be used by quarter-monthly filers.

A quarter-monthly period means:

- 1) The first seven days of a calendar month;
- 2) The eighth to the fifteenth day of a calendar month;
- 3) The sixteenth to the twenty-second day of a calendar month;
- 4) The twenty-third day through the last day of a calendar month.

The employer must make a payment, at the end of each quarter-monthly period to pay 90 percent of the withholding due for the filing period. The payment must be made within three banking days following the end of the quarter-monthly period or deposited in a depository designated by the director within four banking days after the end of the quarter-monthly period. Banking days shall not include Saturday, Sunday, or legal holidays. The compensation authorized in Section 143.261, RSMo, may be taken by the employer against the payment required to be made only if such payment is made on a timely basis.

As a quarter-monthly filer you have the option to:

1. Pay 100 percent of the estimated quarter-monthly amount, as determined by the Department of Revenue, within three banking days after the end of each quarter-monthly period (four times a month);
- or
2. Pay at least 90 percent of the actual tax due by the due date of that particular quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment voucher is necessary.

Any additional tax due at the end of the month must be paid on or before the due date of the tax return.

Visit www.dor.mo.gov/business/withhold for more information about alternative filing methods.

Example: An employer has a semi-monthly payroll cycle which falls on January 15 and on January 31. The actual Missouri income tax withholding for the January 15 payroll is \$12,000. The employer must remit at least 90 percent of the \$12,000 (\$10,800) with the 2nd quarter-monthly payment due no later than January 20. The actual Missouri income tax withholding for the January 31 payroll is \$15,000. The employer must remit at least 90 percent of the \$15,000 (\$13,500) with the 4th quarter-monthly payment due no later than February 3. Because the employer did not have a payroll during the 1st or 3rd quarter-monthly periods, a quarter-monthly payment does not need to be submitted for those two periods.

Example: An employer has only one monthly payroll period and it falls on January 20. The actual Missouri income tax withholding for the January 20 payroll is \$30,000. The employer must remit at least 90 percent of the \$30,000 (\$27,000) with the 3rd quarter-monthly payment due no later than January 26. Because the employer did not have a payroll during the 1st, 2nd, or 4th quarter-monthly periods, a quarter-monthly payment does not need to be submitted for those three periods.

The withholding tax return is due by the 15th day of the following month, except for the third month of a quarter, which is due the last day of the following month. If a balance is due, pay the remaining amount using TXP or online filing. Submit a withholding tax return by printing and mailing a Form MO-941 or online at <http://dor.mo.gov/business/withhold>. See page 2 for more information on alternative filing methods.

Any employer who has been placed on a quarter-monthly filing frequency who has not withheld \$9,000 or more in two months of the prior 12 months, may request permission from the Missouri Department of Revenue to file and pay on a less frequent basis. An employer must file and pay on a quarter-monthly basis for a minimum of 12 months before requesting a change in filing frequency.

13. Under and Over Reporting of Withholding

If withholding tax has been under or over reported on any MO-941 filing, the employer must file a Form MO-941C, Employer's Withholding Tax Return Correction. A separate MO-941C must be filed for each period affected.

Underpayments: Interest and additions to tax will be imposed on the underpaid portion according to established procedures. The Additions to Tax and Interest Calculator is located at <http://dor.mo.gov/calculators/interest/>.

Overpayments: Documentation supporting any overpayment must be submitted with Form MO-941C. For example, if tax was withheld to Missouri and should have been withheld to another state, a W-2C must be provided. If the adjustment is due to a calculation error, a payroll ledger showing the correction must be provided. In other instances, the employer must provide a detailed explanation of the errors that occurred.

If the Department authorizes an overpayment, the overpayment may be used to offset a prior debt within your withholding tax account. Any employer may review current withholding tax overpayments online at <http://dor.mo.gov/business/creditinquiry/>. From this site the employer can also request a refund.

Claims for overpayment must be postmarked within three years from the date the return was filed or two years from the date the tax was paid, whichever period expires later. If no return was filed by the employer, a claim for credit or refund must be filed within two years from the time the tax was paid. No claim for credit or refund

will be allowed after the expiration of the period of limitations prescribed in Section 143.801, RSMo.

Form MO-941C, Employer's Withholding Tax Return Correction, may be obtained by accessing the Missouri Department of Revenue's web site at: www.dor.mo.gov/forms/, writing the Taxation Division, P.O. Box 3022, Jefferson City, MO 65105-3022, or calling (573) 751-5337.

14. Employer Compensation

Employers, except the United States, the state of Missouri, and all agencies and political subdivisions of the state of Missouri or the United States Government, may deduct and retain as compensation from remittances made to the Director of Revenue on or before the respective due dates for the payment involved, the following percentages of the total amount of tax withheld and paid annually.

COMPENSATION PERCENTAGE	YEAR-TO-DATE TOTAL JANUARY-DECEMBER
2%	0 to \$5,000
1%	\$5,001 to \$10,000
1/2%	In Excess of \$10,000

This is an annual accumulative total. After employers withhold \$10,000, they are entitled to one-half percent compensation for the balance of the year.

The employer is not entitled to compensation if payment is not made on or before the due date. If the compensation deduction is allowable, the deduction must be deducted on each return filed.

Notice to Quarter-Monthly filers: The compensation deduction authorized in section 143.261, RSMo may be taken by the employer against the payment required to be made as long as the payment is made by the employer on a timely basis as provided in section 143.851, RSMo.

15. New Jobs Training and Job Retention Training Credit Programs

Employers and junior college districts may enter into a cooperative agreement establishing new jobs and job retention training projects with the approval of the Missouri Department of Economic Development. The program costs may be met by receipt of new jobs or job retention credit from withholding. An employer interested in this program should contact the Missouri Department of Economic Development, Division of Workforce Development, P.O. Box 1087, Jefferson City, MO 65102-1087.

16. Quality Jobs Program

As an incentive for new job creation, employers meeting certain eligibility requirements may be allowed to retain a percentage of the withholding tax for each new job created. An employer interested in this program should contact the Missouri Department of Economic Development, Business and Community Services Finance Management at P.O. Box 118, Jefferson City, MO 65102-0118, telephone (573) 751-4539 or send an e-mail message to dedfin@ded.mo.gov. Additional information may also be found at <http://ded.mo.gov/>.

17. Delinquent Returns and Payments — Penalty, Interest, Additions to Tax

1. Interest at the rate of 3 percent for calendar year 2013, (.0000822 daily rate computation) must be included on all payments of tax not filed on a timely basis pursuant to Section 143.731, RSMo. Interest is subject to change on an annual basis pursuant to Section 32.065, RSMo.
2. An employer's failure to file a required return timely, unless due to reasonable cause and not to willful neglect, will result

in additions to tax of 5 percent per month or fraction thereof, not to exceed 25 percent per Section 143.741(1), RSMo.

3. Failure to file a timely duplicate Form W-2, Wage and Tax Statement, is subject to a penalty of \$2 per statement not to exceed \$1,000, unless the failure is due to reasonable cause and not willful neglect per Section 143.741(2), RSMo.
4. A deficiency is subject to additions to tax of 5 percent, if the deficiency is due to negligence or disregard of rules and regulations, or 50 percent if the deficiency is due to fraud per Sections 143.751(1) and (2), RSMo.
5. Failure to pay tax timely will result in additions to tax of 5 percent per Section 143.751(3), RSMo.
6. A person who willfully fails to collect, account, or pay withheld taxes is subject to a penalty equal to the amount not paid per Section 143.751(4), RSMo. In addition, any officer, director, or statutory trustee of any corporation who has direct control, supervision, or responsibility for filing returns and making payments of the tax, who fails to file or make payment, shall be personally assessed the tax, including interest, additions to tax, and penalties per Section 143.241.2, RSMo.
7. Criminal penalties are also provided in Sections 143.911 to 143.951, RSMo.
8. A Certificate of Tax Lien may be filed for record with the recorder's office. The lien shall be filed on the date an assessment becomes final and shall attach to all real and personal property owned by or acquired by the taxpayer. A Certificate of Tax Lien may also be filed with the clerk of the circuit court and shall have the force and effect of a default judgment pursuant to Section 143.902, RSMo.

18. Failure to Pay Taxes Withheld

Any employer who fails to remit income tax withheld or to file tax returns as required, may be required to deposit the taxes in a special trust account for Missouri (see Section 32.052, RSMo). Penalties are provided for failure to make payment. If the Director of Revenue finds that the collection of taxes required to be deducted and withheld by an employer may be jeopardized by delay, he or she may require the employer to remit the tax or make a return at any time. A lien outstanding with regard to any tax administered by the director shall be a sufficient basis for this action (see Section 143.221.4, RSMo). Effective August 28, 2004, any business with a retail sales tax license who fails to pay withholding tax is subject to license revocation.

Personal Liability

Any officer, director or statutory trustee of any corporation, including administratively dissolved corporations, or foreign corporations that have had their certificate of authority revoked, subject to the provisions of Sections 143.191 to 143.265, RSMo, who has the direct control, supervision, or responsibility for filing returns or making payment of the amount of tax imposed in accordance with Sections 143.191 to 143.265, RSMo, and who fails to file such return or make payment with the Director of Revenue, shall be personally assessed for such amounts, including interest, additions to tax, and penalties (see Section 143.241.2, RSMo).

19. Statements for Employees

Two copies of the Form W-2, Wage and Tax Statement, shall be provided to each employee to whom wages were paid and were subject to withholding tax whether or not tax was withheld from such payments. Wages include sickness or injury payments made by an employer under wage continuation plans, whether paid in cash or otherwise.

The Form W-2 supplied by the Internal Revenue Service must be used for this purpose unless the employer uses a substitute form approved in writing by the Missouri Department of Revenue. If it becomes necessary to correct Form W-2 after it has been issued to an employee, two corrected Form W-2s should be issued to the employee and a copy mailed to the department. The new copies must be clearly marked **“Corrected by Employer.”**

In case a Form W-2 is lost or destroyed, a substitute copy must be issued to the employee and must be clearly marked **“Reissued by Employer.”**

Form W-2, Wage and Tax Statement, and Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., must be provided to the employee **on or before January 31** of the following calendar year for which the Form W-2 or Form 1099-R applies. File Form 1099-R for each person to whom you have made any designated distribution from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not you withheld Federal or Missouri income tax.

20. Final or Annual Report of Income Tax Withheld

A. Annual Report

On or before March 1, each employer must file copies of all withholding statements, Form W-2 or Form 1099-R, Copy 1, for the year, along with Form MO W-3, Transmittal of Wage and Tax Statements. These copies must also be accompanied by a list, preferably an adding machine tape or a computer printout, of the total amount of the income tax withheld as shown on all “Copy 1s” of Form W-2 and Form 1099-R.

Send Form W-2(s) and Form 1099-R(s) and Form MO W-3 to the **Missouri Department of Revenue, P.O. Box 3330, Jefferson City, MO 65105-3330** in convenient size packages. Each package must be identified with the name and account number of the employer, and the packages must be consecutively numbered.

Do not include the fourth quarter or 12th month return with the Form W-2(s) or Form 1099-R(s) and Form MO W-3. The last annual remittance must be sent separately with Form MO-941.

Any employee copies of Form W-2(s) or Form 1099-R(s) and Form MO W-3 that were returned to the employer as undeliverable must be kept by the employer for at least four years.

B. Magnetic Media Reporting

Employers with 250 or more Form W-2s must file on magnetic media. The Department of Revenue’s magnetic media reporting format conforms with the Specifications for Filing Forms Electronically (EFW2) format used by the Social Security Administration. The necessary fields included in the EFW2 format specifications are listed on page 12. **The Department is unable to accept electronic filing of W-2 information.**

Employers with fewer than 250 W-2s can either file by magnetic media or by submitting paper Form W-2s to the Taxation Division, P.O. Box 3330, Jefferson City, MO 65105-3330.

Please file Form MO W-3, Transmittal of Wage and Tax Statements, with your Form W-2(s) or your magnetic media reporting.

If you already included the Codes RE and RS records on your Social Security Administration tape or diskette, you may send a duplicate copy to the Missouri Department of Revenue. Otherwise you must add the Codes RE and RS records. The additional data specifications for magnetic media reporting required by the state of Missouri are listed on page 12. If you have any questions regarding the reporting of your Form W-2s, please call (573) 751-3505.

For information regarding Form 99-Misc reporting, please visit www.dor.mo.gov/faq/business/withhold.php. Scroll the FAQs to the heading of “Information at Source Reporting”.

The Department of Revenue will not provide notification when magnetic media information is processed; nor will the Department return completed magnetic media to the employer.

C. Form W-2 Corrections

If after you have filed your Form W-2(s) and Form MO W-3, you discover an error and need to file a Form W-2C, you should attach a copy of the Form W-2C to Form MO W-3 and check the box indicated for submitting Form W-2C(s). Enter the same amount on Line 1 and Line 2 that was originally entered unless as a result of the Form W-2C(s) those amounts changed. If changed, enter the total new correct amount for all Form W-2(s) in both boxes.

21. Closing a Withholding Account and Final Report

An employer must notify the Missouri Department of Revenue to close its withholding tax account. The Missouri Department of Revenue will not automatically close the account because it stops making payments and filing returns. An employer should close its withholding account if any of the following occur:

- It permanently stops doing business;
- It permanently stops having employees; or
- It has a major change in business, such as forming a partnership or joining others to form a corporation.

To close the account, use Form MO-941F, Employer’s Withholding Tax Final Report, **AND** write “FINAL PAYROLL” on the last Form MO-941 to be filed. Failure to notify the Missouri Department of Revenue to close the account will cause estimated billings to be issued. If a non-filer notice is received, the employer must report and remit the actual amount withheld to the Missouri Department of Revenue.

22. Records to be Kept by Employers

The following records must be retained for all employees:

- 1) Name, address, social security number, and period of employment;
- 2) Amounts and dates of all wage payments subject to Missouri income tax withholding;
- 3) Employee’s state income tax withholding allowance certificate;
- 4) Employer’s state income tax withholding registration number;
- 5) Record of quarter-monthly, monthly, quarterly, and annual returns filed including dates and amounts of payments;
- 6) Records that would assist the Missouri Department of Revenue in auditing the employer’s records.

All records should be kept for at least three years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later.

In addition to the records listed above, all records of the allocation of working days in the state of Missouri must be retained for all nonresident employees.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are, 8:00 a.m. to 5:00 p.m., Monday through Friday.

Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Jefferson City

301 W. High St., Room 330
(573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Kansas City

615 East 13th St., Room 127
(816) 889-2944

Springfield

149 Park Central Square, Room 313
(417) 895-6474

St. Louis

3256 Laclede Station Rd., Suite 101
(314) 877-0177

St. Joseph

525 Jules, Room 314
(816) 387-2230

Automated IVR Refund and Balance Due Inquiry

(573) 526-8299

Electronic Filing Information

(573) 751-3930

General Inquiry Line

(573) 751-3505

Other Important Phone Numbers

Form Ordering or Questions

(800) 877-6881

Electronic Filing Information

(573) 751-3930

General Inquiry Line

(573) 751-3505

Download forms or check the status of your return from our web site: www.dor.mo.gov

The Missouri Department of Revenue will accept magnetic tapes or diskettes containing records for reporting wage information. The employer must use the Specifications for Filing Forms W-2 Electronically (EFW2) format provided by the Social Security Administration (SSA). The department is unable to accept electronic filing of W-2 information.

Magnetic Tape Specifications: Annual W-2 Copy B Information

CODE RE — Employer Record

Location	Field	Length	Specification
1-2	Record Identifier	2	Constant "RE"
3-6	Tax Year	4	Enter the tax year for this report
8-16	FEIN	9	Enter the FEIN entered on Form MO-941
40-96	Employer Name	57	Enter employer's name. Left justify and fill with blanks.
97-118	Street Address	22	Enter the employer's street address. Left justify and fill with blanks.
141-162	City	22	Enter the employer's city. Left justify and fill with blanks.
163-164	State Abbreviation	2	Enter the employer's state by standard postal abbreviation. (Missouri = MO)
165-169	Zip Code	5	Enter the employer's five-digit zip code.
170-173	Zip Code Extension	4	Enter the employer's four-digit extension of the zip code. If not applicable, fill with blanks.

CODE RS — State Record (Employee Information)

Location	Field	Length	Specification
1-2	Record Identifier	2	Constant "RS"
3-4	State Code	2	Enter the appropriate numeric postal code. Missouri = 29
10-18	Social Security Number	9	Enter the employee's social security number. If unknown, enter all zeroes. Omit hyphens and spaces.
19-33	Employee First Name	15	Enter the employee's first name. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	Enter the employee's middle name or initial. Left justify and fill with blanks.
49-68	Employee Last Name	20	Enter the employee's last name. Left justify and fill with blanks.
248-267	State Employer Account Number	20	Enter the eight-digit Missouri Employer Withholding Tax Number. Left justify and fill with blanks.
276-286	State Taxable Wages	11	Enter state taxable wages in dollars and cents. Do not enter a decimal point. Right justify and fill with zeroes.
287-297	State Income Tax Withheld	11	Enter state income tax withheld in dollars and cents. Do not enter a decimal point. Right justify and fill with zeroes.

CHECKLIST FOR FILING FORM W-2s

- ✓ Form W-2s must be provided to the employee on or before January 31.
- ✓ If you have less than 250 Form W-2s, you may send copies or use the magnetic media tape or diskette filing options.
- ✓ If you have 250 or more Form W-2s, you must file Form W-2s by magnetic media tape or diskette.
- ✓ You must enclose Form MO W-3 with your Form W-2s or your magnetic media tape or diskette.
- ✓ Mail Form MO W-3 and Form W-2s or your magnetic media tape or diskette to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330 **on or before February 28.**

EMPLOYER WITHHOLDING TAX FREQUENTLY ASKED QUESTIONS

Q. What is the timely compensation deduction?

- A. Employers who are not government agencies or political subdivisions may receive a deduction if their Form MO-941, Employer's Return of Income Taxes Withheld, is timely filed and timely paid. The timely compensation **begins at 2 percent and is reduced to 1 percent once the employer's year-to-date withholding reaches \$5,000.** The amount of compensation deduction is **reduced to one-half percent once the year-to-date withholding reaches \$10,000.**

For example, if my employer withholding tax is \$4,000 for the month of January, I will receive a 2 percent timely compensation if timely filed and timely paid. If my February withholding tax is \$4,000, (my year-to-date withholding tax would be \$8,000), I will receive a 2 percent compensation deduction for \$1,000 and a 1 percent compensation deduction for the remaining \$3,000 of the February withholding tax if timely filed and timely paid.

Q. How do I file a corrected withholding tax return?

- A. If you have overpaid or underpaid your withholding tax, file a Form MO-941C.

Q. How can I take a credit if I have an overpayment?

- A. When you receive confirmation from the Department that an overpayment exists on your withholding account, you may claim it on line three of your next MO-941 return. If you have a delinquency, the Missouri Department of Revenue will automatically apply your overpayment to the balance due.

Q. When do I need to send copies of my Form W-2(s) to the Department?

- A. You must send your Form W-2(s) to the Department with Form MO W-3 no later than February 28. You may send copies of Form W-2(s) to the Department if you have less than 250 Form W-2s. If you have 250 or more Form W-2s, see page 12 for magnetic media tape and diskette specifications.



MISSOURI DEPARTMENT OF REVENUE
 TAXATION DIVISION
 P.O. BOX 3340
 JEFFERSON CITY, MO 65105-3340
 FAX: (573) 526-8079

MO W-4
 (REV. 01-2013)

This certificate is for income tax withholding and child support enforcement purposes only.
PLEASE TYPE OR PRINT.

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

TO BE COMPLETED BY EMPLOYEE

FULL NAME		SOCIAL SECURITY NUMBER	FILING STATUS	<input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED <input type="checkbox"/> HEAD OF HOUSEHOLD
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)		CITY OR TOWN, STATE AND ZIP CODE		

1. ALLOWANCE FOR YOURSELF: Enter 1 for yourself if your filing status is single, married, OR head of household.....	1	
2. ALLOWANCE FOR YOUR SPOUSE: Does your spouse work? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter 0. If NO, enter 1 for your spouse.....	2	
3. ALLOWANCE FOR DEPENDENTS: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form MO W-4.	3	
4. ADDITIONAL ALLOWANCES: You may claim additional allowances if you itemize your deductions or have other state tax deductions or credits that lower your tax. Enter the number of additional allowances you would like to claim.	4	
5. TOTAL NUMBER OF ALLOWANCES YOU ARE CLAIMING: Add Lines 1 through 4 and enter total here.....	5	
6. ADDITIONAL WITHHOLDING: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here.....	6	\$
7. EXEMPT STATUS: If you had a right to a refund of ALL of your Missouri income tax withheld last year because you had NO tax liability and this year you expect a refund of ALL Missouri income tax withheld because you expect to have NO tax liability, write "EXEMPT" on Line 7. See information below.....	7	
8. If you meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and have no Missouri tax liability, write "EXEMPT" on line 8. See information below.	8	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

EMPLOYEE'S SIGNATURE (Form is not valid unless you sign it.) _____ DATE(MM/DD/YYYY) ____/____/____

TO BE COMPLETED BY EMPLOYER

EMPLOYER'S NAME	DATE SERVICES FOR PAY FIRST PERFORMED BY EMPLOYEE (START DATE) (MM/DD/YYYY) ____/____/____	FEDERAL EMPLOYER IDENTIFICATION NUMBER _____
EMPLOYER'S ADDRESS	MISSOURI TAX IDENTIFICATION NUMBER _____	

NOTICE TO EMPLOYER: Within 20 days of hiring a new employee, send a copy of Form MO W-4 to the: Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340 or fax to (573) 526-8079. For additional information regarding new hire reporting, please visit www.dss.mo.gov/cse/newhire.htm.

—EMPLOYEE INFORMATION—

You Do NOT PAY MISSOURI INCOME TAX ON ALL OF THE INCOME YOU EARN!

Visit www.dor.mo.gov to try our online withholding calculator.

Deductions and exemptions reduce the amount of your taxable income. Form MO W-4 is completed so you can have as much "take-home pay" as possible without an income tax liability due to the state of Missouri when you file your return. Deductions and exemptions reduce the amount of your taxable income. If your income is less than the total of your personal exemption plus your standard deduction, you should mark "EXEMPT" on Line 7 above. The following amounts of your annual Missouri adjusted gross income will not be taxed by the state of Missouri when you file your individual income tax return.

Single

\$2,100 — personal exemption
\$6,100 — standard deduction
 \$8,200 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Married Filing Combined

\$ 4,200 — personal exemption
\$12,200 — standard deduction
 \$16,400 — Combined Total (For both spouses)
 + \$1,200 for each dependent
 + up to \$10,000 for federal tax

Head of Household

\$ 3,500 — personal exemption
\$ 8,950 — standard deduction
 \$12,450 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Items to Remember:

- If your filing status is married filing combined and your spouse works, do not claim an exemption on Form MO W-4 for your spouse.
- If you and your spouse have dependents, please be sure only one of you claim the dependents on your Form MO W-4. If both spouses claim the dependents as an allowance on Form MO W-4, it may cause you to owe additional Missouri income tax when you file your return.
- If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so the amount withheld will be closer to your amount of total tax.
- If you itemize your deductions, instead of using the standard deduction, the amount not taxed by Missouri may be a greater or lesser amount.
- If you are claiming an "EXEMPT" status due to the Military Spouses Residency Relief Act you must provide one of the following to your employer: Leave and Earnings Statement of the non-resident military servicemember, Form W-2 issued to the nonresident military servicemember, a military identification card, or specific military orders received by the servicemember. You must also provide verification of residency such as a copy of your state income tax return filed in your state of residence, a property tax receipt from the state of residence, a current drivers license, vehicle registration or voter ID card.

2013 MISSOURI WITHHOLDING TAX FORMULA

STEP 1—USING ANNUAL AMOUNTS

(Refer to Federal Publication 15 for questions concerning gross taxable income or federal withholding tax.)

1. GROSS INCOME — Determine the employee's total wages for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual wage. (Multiply by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, or 12 if you pay monthly.)

Note: If the employee has supplemental or overtime pay, see the withholding procedures outlined below.

2. STANDARD DEDUCTION — Annual amount is: \$6,100 if employee is single, \$6,100 if employee is married and spouse works, \$12,200 if employee is married and spouse does not work (this is determined by the check box on Form MO W-4, Line 2, and is not a separate filing status), \$8,950 if employee's filing status is Head of Household.

3. MO W-4 ALLOWANCES — Annual amount is: \$2,100 for the first allowance and \$1,200 for each additional allowance if employee is **single or married and spouse works**, \$2,100 for the first allowance, \$2,100 for the second allowance (for the non-working spouse) and \$1,200 for each additional allowance if the employee is **married and spouse does not work**; \$3,500 for the first allowance and \$1,200 for each additional allowance thereafter if the employee's filing status is **Head of Household**.

4. FEDERAL WITHHOLDING — Determine the amount of the employee's total federal income tax withheld for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual federal income tax withheld. **An individual's federal income tax deduction is limited to \$5,000 (\$10,000 if a combined return).** These limitations should be applied on an aggregate basis. (Multiply by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, or 12 if you pay monthly.)

Note: The maximum federal income tax deduction for a married filer, spouse not working, is \$10,000. If the spouse is working, the maximum limit should be calculated using \$5,000.

Determine if the spouse is working by the check boxes on Form MO W-4, Line 2.

5. MISSOURI TAXABLE INCOME — Subtract the total annual amounts of numbers 2, 3, and 4 from the total annual gross income of number 1. The result is the employee's Missouri taxable income.

STEP 2

1. MISSOURI WITHHOLDING TAX — Multiply the employee's Missouri taxable income by the applicable annual payroll period rate. Begin at the lowest rate and accumulate the total withholding amount for each rate. The result is the employee's annual Missouri withholding tax.

2. MISSOURI WITHHOLDING TAX PER PAYROLL PERIOD — Divide the employee's annual Missouri withholding amount by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, 12 if you pay monthly. The result is the employee's Missouri withholding tax per pay period.

ROUNDING ON MISSOURI WITHHOLDING REPORTS. You must round the amounts that you withhold from your employees to the nearest whole dollar.

Visit

<http://www.dort.mo.gov/tax/calculators/withhold/> to access our online withholding tax calculator.

Supplemental Pay Withholding

If the employee has supplemental or overtime pay, and the payment is included with normal wages, apply the withholding formula to the total payment as if it was a regular payroll wage payment.

If the employee has supplemental or overtime pay and the overtime wages are paid separately from regular wages, you may withhold based upon one of the following two methods.

- Withhold a flat percentage rate of 6 percent of the supplemental wages; or
- Add the supplemental wages to the regular wages paid for the payroll period and apply the withholding formula to the total amount as if it was a regular payroll wage payment. Then subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental payment.

INCOME TAX WITHHOLDING PERCENTAGE TAX

Rates	Daily Payroll Period	Weekly Payroll Period	Bi-Weekly Payroll Period
1.5%	\$ 0.00 to \$ 4.00	\$ 0.00 to \$ 20.00	\$ 0.00 to \$ 38.50
2.0%	4.01 to 8.00	20.01 to 40.00	38.51 to 77.00
2.5%	8.01 to 12.00	40.01 to 60.00	77.01 to 115.50
3.0%	12.01 to 16.00	60.01 to 80.00	115.51 to 154.00
3.5%	16.01 to 20.00	80.01 to 100.00	154.01 to 192.50
4.0%	20.01 to 24.00	100.01 to 120.00	192.51 to 231.00
4.5%	24.01 to 28.00	120.01 to 140.00	231.01 to 269.50
5.0%	28.01 to 32.00	140.01 to 160.00	269.51 to 308.00
5.5%	32.01 to 36.00	160.01 to 180.00	308.01 to 346.50
6.0%	36.01 and over	180.01 and over	346.51 and over

Semi-Monthly Payroll Period	Monthly Payroll Period	Annual Payroll Period
\$ 0.00 to \$ 42.00	\$ 0.00 to \$ 84.00	\$ 0.00 to \$1,000.00
42.01 to 84.00	84.01 to 168.00	1,000.01 to 2,000.00
84.01 to 126.00	168.01 to 252.00	2,000.01 to 3,000.00
126.01 to 168.00	252.01 to 336.00	3,000.01 to 4,000.00
168.01 to 210.00	336.01 to 420.00	4,000.01 to 5,000.00
210.01 to 252.00	420.01 to 504.00	5,000.01 to 6,000.00
252.01 to 294.00	504.01 to 588.00	6,000.01 to 7,000.00
294.01 to 336.00	588.01 to 672.00	7,000.01 to 8,000.00
336.01 to 378.00	672.01 to 756.00	8,000.01 to 9,000.00
378.01 and over	756.01 and over	9,000.01 and over

Note: By agreement between the employee and the employer, the employee may designate additional withholding per pay period if he/she expects to owe more than the amount withheld. Additional amount of withholding may be claimed on Line 6, of Form MO W-4 (Employer's Withholding Allowance Certificate).

Missouri Withholding Formula Example

Employee is married claiming two allowances (spouse works)

Annual Gross Income	\$30,000.00		
Annual Standard Deduction	- 6,100.00	(annual standard)	
		(\$12,200 ÷ 2 = \$6,100)	
Annual MO W-4 Allowances	- 3,300.00	(\$2,100 for 1st & \$1,200 for 2nd)	
Federal Income Tax Withheld	- 1,390.00		
Missouri Taxable Income	\$19,210.00		

Income Tax Withholding Percentage Table (Annual Payroll Period)

	$\$1,000.00 \times 1.5\% = \15.00	$\$ 19,210.00$	
	$1,000.00 \times 2.0 = 20.00$	$- 9,000.00$	
	$1,000.00 \times 2.5 = 25.00$	$\$ 10,210.00$	EXCESS
	$1,000.00 \times 3.0 = 30.00$	$\times \quad 6\%$	
	$1,000.00 \times 3.5 = 35.00$	$\$ \quad 612.60$	
	$1,000.00 \times 4.0 = 40.00$		
	$1,000.00 \times 4.5 = 45.00$	$\$ \quad 612.60$	
	$1,000.00 \times 5.0 = 50.00$	$+ \quad 315.00$	
	$1,000.00 \times 5.5 = 55.00$	$\$ \quad 927.60$	Annual Missouri Withholding
	$\$9,000.00$	$\$ 315.00$	

$\$927.60 \div 12 = \77.00 Monthly Missouri Withholding
(Rounded to the nearest whole dollar.)

Tips

- Make employees aware of their option to change or update their Form W-4.
- If employees have overtime pay, use the appropriate formula for supplemental pay withholding.
- If the employee is married, but spouse does not work, apply the full standard deduction and the total amount of federal tax using the \$10,000 maximum limit.

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And The Wages Are --		Daily										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	40	0	0	0	0	0	0	0	0	0	0	0
40	43	0	0	0	0	0	0	0	0	0	0	0
43	46	0	0	0	0	0	0	0	0	0	0	0
46	49	1	0	0	0	0	0	0	0	0	0	0
49	52	1	0	0	0	0	0	0	0	0	0	0
52	55	1	0	0	0	0	0	0	0	0	0	0
55	58	1	1	0	0	0	0	0	0	0	0	0
58	61	1	1	1	0	0	0	0	0	0	0	0
61	64	1	1	1	1	0	0	0	0	0	0	0
64	67	1	1	1	1	1	0	0	0	0	0	0
67	70	1	1	1	1	1	0	0	0	0	0	0
70	73	2	1	1	1	1	1	0	0	0	0	0
73	76	2	1	1	1	1	1	1	0	0	0	0
76	79	2	2	1	1	1	1	1	0	0	0	0
79	82	2	2	2	1	1	1	1	1	0	0	0
82	85	2	2	2	2	1	1	1	1	0	0	0
85	88	2	2	2	2	1	1	1	1	1	0	0
88	91	2	2	2	2	2	1	1	1	1	1	0
91	94	3	2	2	2	2	2	1	1	1	1	0
94	97	3	2	2	2	2	2	2	1	1	1	1
97	100	3	3	2	2	2	2	2	1	1	1	1
100	103	3	3	3	3	2	2	2	2	1	1	1
103	106	3	3	3	3	2	2	2	2	2	1	1
106	109	3	3	3	3	3	2	2	2	2	1	1
109	112	4	3	3	3	3	3	2	2	2	2	1
112	115	4	3	3	3	3	3	3	2	2	2	2
115	118	4	3	3	3	3	3	3	3	2	2	2
118	121	4	4	4	3	3	3	3	3	2	2	2
121	124	4	4	4	4	3	3	3	3	3	2	2
124	127	4	4	4	4	4	3	3	3	3	3	2
127	130	4	4	4	4	4	4	3	3	3	3	2
130	133	5	4	4	4	4	4	4	3	3	3	3
133	136	5	4	4	4	4	4	4	4	3	3	3
136	139	5	5	4	4	4	4	4	4	3	3	3
139	142	5	5	5	4	4	4	4	4	4	3	3
142	145	5	5	5	5	4	4	4	4	4	4	3
145	148	5	5	5	5	5	4	4	4	4	4	4
148	151	6	5	5	5	5	5	4	4	4	4	4
151	154	6	5	5	5	5	5	5	4	4	4	4
154	157	6	5	5	5	5	5	5	5	4	4	4
157	160	6	6	6	5	5	5	5	5	5	4	4
160	163	6	6	6	6	5	5	5	5	5	5	4
163	166	6	6	6	6	6	5	5	5	5	5	5
166	169	7	6	6	6	6	6	5	5	5	5	5
169	172	7	6	6	6	6	6	6	5	5	5	5
172	175	7	6	6	6	6	6	6	6	5	5	5
175	178	7	7	6	6	6	6	6	6	6	5	5
178	181	7	7	7	6	6	6	6	6	6	6	5
181	184	8	7	7	7	6	6	6	6	6	6	6
184	187	8	7	7	7	7	6	6	6	6	6	6
187	190	8	7	7	7	7	7	6	6	6	6	6
190	193	8	8	7	7	7	7	7	6	6	6	6
193	196	8	8	7	7	7	7	7	7	6	6	6
196	199	8	8	8	7	7	7	7	7	7	6	6
199	202	9	8	8	8	7	7	7	7	7	7	7
202	205	9	8	8	8	8	7	7	7	7	7	7
205	208	9	8	8	8	8	8	7	7	7	7	7
208	211	9	9	8	8	8	8	8	7	7	7	7
211	214	9	9	9	8	8	8	8	8	7	7	7
214	217	9	9	9	8	8	8	8	8	8	7	7

Daily

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And The Wages Are --		Daily										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
217	220	10	9	9	9	8	8	8	8	8	8	7
220	223	10	9	9	9	9	8	8	8	8	8	8
223	226	10	10	9	9	9	8	8	8	8	8	8
226	229	10	10	9	9	9	9	8	8	8	8	8
229	232	10	10	10	9	9	9	9	8	8	8	8
232	235	11	10	10	10	9	9	9	9	8	8	8
235	238	11	10	10	10	9	9	9	9	9	8	8
238	241	11	10	10	10	10	9	9	9	9	9	8
241	244	11	11	10	10	10	10	9	9	9	9	9
244	247	11	11	11	10	10	10	9	9	9	9	9
247	250	11	11	11	10	10	10	10	9	9	9	9
250	253	12	11	11	11	10	10	10	10	9	9	9
253	256	12	11	11	11	11	10	10	10	10	9	9
256	259	12	12	11	11	11	10	10	10	10	10	9
259	262	12	12	11	11	11	11	10	10	10	10	10
262	265	12	12	12	11	11	11	11	10	10	10	10
265	268	13	12	12	12	11	11	11	10	10	10	10
268	271	13	12	12	12	11	11	11	11	10	10	10
271	274	13	12	12	12	12	11	11	11	11	10	10
274	277	13	13	12	12	12	12	11	11	11	10	10
277	280	13	13	13	12	12	12	11	11	11	11	10
280	283	13	13	13	12	12	12	12	11	11	11	11
283	286	14	13	13	13	12	12	12	11	11	11	11
286	289	14	13	13	13	13	12	12	12	11	11	11
289	292	14	14	13	13	13	12	12	12	12	11	11
292	295	14	14	13	13	13	13	12	12	12	11	11
295	298	14	14	14	13	13	13	12	12	12	12	11
298	301	15	14	14	14	13	13	13	12	12	12	12
301	304	15	14	14	14	13	13	13	13	12	12	12
304	307	15	14	14	14	14	13	13	13	12	12	12
307	310	15	15	14	14	14	13	13	13	13	12	12
310	313	15	15	14	14	14	14	13	13	13	13	12
313	316	15	15	15	14	14	14	14	13	13	13	12
316	319	16	15	15	15	14	14	14	13	13	13	13
319	322	16	15	15	15	14	14	14	14	13	13	13
322	325	16	15	15	15	15	14	14	14	14	13	13
325	328	16	16	15	15	15	15	14	14	14	13	13
328	331	16	16	16	15	15	15	14	14	14	14	13
331	334	17	16	16	15	15	15	15	14	14	14	14
334	337	17	16	16	16	15	15	15	15	14	14	14
337	340	17	16	16	16	16	15	15	15	14	14	14
340	343	17	17	16	16	16	15	15	15	15	14	14
343	346	17	17	16	16	16	16	15	15	15	15	14
346	349	17	17	17	16	16	16	16	15	15	15	14
349	352	18	17	17	17	16	16	16	15	15	15	15
352	355	18	17	17	17	16	16	16	16	15	15	15
355	358	18	17	17	17	17	16	16	16	16	15	15
358	361	18	18	17	17	17	17	16	16	16	15	15
361	364	18	18	18	17	17	17	16	16	16	16	15
364	367	18	18	18	17	17	17	17	16	16	16	16
367	370	19	18	18	18	17	17	17	17	16	16	16
370	373	19	18	18	18	18	17	17	17	16	16	16
373	376	19	19	18	18	18	17	17	17	17	16	16
376	379	19	19	18	18	18	18	17	17	17	17	16
379	382	19	19	19	18	18	18	18	17	17	17	16
382	385	20	19	19	19	18	18	18	17	17	17	17
6 PERCENT OF THE EXCESS OVER 385 PLUS												
385 AND OVER		20	19	19	19	18	18	18	17	17	17	17

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And The Wages Are --		Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	120	0	0	0	0	0	0	0	0	0	0	0
120	130	0	0	0	0	0	0	0	0	0	0	0
130	140	0	0	0	0	0	0	0	0	0	0	0
140	150	0	0	0	0	0	0	0	0	0	0	0
150	160	0	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0
190	200	1	0	0	0	0	0	0	0	0	0	0
200	210	2	1	0	0	0	0	0	0	0	0	0
210	220	2	1	1	0	0	0	0	0	0	0	0
220	230	2	1	1	0	0	0	0	0	0	0	0
230	240	2	1	1	1	0	0	0	0	0	0	0
240	250	3	2	1	1	0	0	0	0	0	0	0
250	260	3	2	1	1	0	0	0	0	0	0	0
260	270	4	2	2	1	1	0	0	0	0	0	0
270	280	4	3	2	2	1	0	0	0	0	0	0
280	290	4	3	2	2	1	1	0	0	0	0	0
290	300	5	3	3	2	1	1	0	0	0	0	0
300	310	5	4	3	2	2	1	1	0	0	0	0
310	320	6	4	3	3	2	1	1	0	0	0	0
320	330	6	5	4	3	2	2	1	0	0	0	0
330	340	7	5	4	4	3	2	1	1	0	0	0
340	350	7	5	5	4	3	2	2	1	0	0	0
350	360	8	6	5	4	4	3	2	1	1	0	0
360	370	8	6	6	5	4	3	2	1	1	0	0
370	380	9	7	6	5	5	4	3	2	1	1	0
380	390	9	7	7	6	5	4	3	2	1	1	0
390	400	10	8	7	6	5	5	3	3	2	1	0
400	410	10	8	8	7	6	5	4	3	2	1	1
410	420	11	9	8	7	7	6	4	3	2	2	1
420	430	11	9	9	8	7	6	5	4	3	2	1
430	440	12	10	9	8	8	7	5	4	3	2	2
440	450	12	10	10	9	8	7	6	5	4	3	2
450	460	13	11	10	10	9	8	7	5	4	3	2
460	470	13	11	11	10	9	8	7	6	5	4	3
470	480	14	12	11	11	10	9	8	6	5	4	3
480	490	14	12	12	11	10	9	8	7	6	4	3
490	500	15	13	12	12	11	10	9	8	6	5	4
500	510	15	14	13	12	11	10	9	8	7	5	4
510	520	16	14	13	13	12	11	10	9	7	6	5
520	530	16	15	14	13	12	11	11	9	8	7	5
530	540	17	15	14	14	13	12	11	10	9	7	6
540	550	17	16	15	14	13	13	12	11	9	8	6
550	560	18	16	15	15	14	13	12	11	10	8	7
560	570	18	17	16	15	14	14	13	12	10	9	8
570	580	19	17	16	16	15	14	13	12	11	10	8
580	590	19	18	17	16	15	15	14	13	12	10	9
590	600	20	18	17	17	16	15	14	13	12	11	9
600	610	20	19	18	17	17	16	15	14	13	11	10
610	620	21	19	18	18	17	16	15	14	13	12	11
620	630	21	20	19	18	17	17	16	15	14	13	11
630	640	22	20	19	19	18	17	17	16	15	13	12
640	650	22	21	20	19	19	18	17	16	15	14	12
650	660	23	21	20	20	19	18	18	17	16	14	13
660	670	23	22	21	20	20	19	18	17	16	15	14
670	680	24	22	21	21	20	19	19	18	17	16	14
680	690	24	23	22	21	21	20	19	18	17	16	15
690	700	25	23	23	22	21	20	20	19	18	17	15
700	710	25	24	23	22	22	21	20	19	18	17	16

Weekly

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And The Wages Are --		Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
710	720	26	24	23	23	22	21	21	20	19	18	17
720	730	26	25	24	23	23	22	21	20	20	19	17
730	740	27	25	25	24	23	22	22	21	20	19	18
740	750	28	26	25	24	24	23	22	21	21	20	18
750	760	28	26	26	25	24	23	23	22	21	20	19
760	770	29	27	26	25	25	24	23	23	22	21	20
770	780	29	27	27	26	25	24	24	23	22	21	20
780	790	30	28	27	26	26	25	24	24	23	22	21
790	800	31	28	28	27	26	25	25	24	23	22	21
800	810	31	29	28	27	27	26	25	25	24	23	22
810	820	32	29	29	28	27	26	26	25	24	23	23
820	830	32	30	29	28	28	27	26	26	25	24	23
830	840	33	31	30	29	28	28	27	26	25	25	24
840	850	34	31	30	29	29	28	27	27	26	25	24
850	860	34	32	31	30	29	29	28	27	26	26	25
860	870	35	32	31	30	30	29	28	28	27	26	25
870	880	35	33	32	31	30	30	29	28	27	27	26
880	890	36	34	32	31	31	30	29	29	28	27	26
890	900	37	34	33	32	31	31	30	29	28	28	27
900	910	37	35	33	32	32	31	30	30	29	28	27
910	920	38	35	34	33	32	32	31	30	29	29	28
920	930	38	36	35	34	33	32	31	31	30	29	28
930	940	39	37	35	34	33	33	32	31	30	30	29
940	950	40	37	36	35	34	33	32	32	31	30	29
950	960	40	38	36	35	34	34	33	32	32	31	30
960	970	41	38	37	36	35	34	33	33	32	31	31
970	980	41	39	38	36	35	35	34	33	33	32	31
980	990	42	40	38	37	36	35	34	34	33	32	32
990	1,000	43	40	39	37	36	36	35	34	34	33	32
1,000	1,010	43	41	39	38	37	36	35	35	34	33	33
1,010	1,020	44	41	40	39	37	37	36	35	35	34	33
1,020	1,030	44	42	41	39	38	37	36	36	35	34	34
1,030	1,040	45	43	41	40	38	38	37	36	36	35	34
1,040	1,050	46	43	42	40	39	38	38	37	36	35	35
1,050	1,060	46	44	42	41	40	39	38	37	37	36	35
1,060	1,070	47	44	43	42	40	39	39	38	37	36	36
1,070	1,080	47	45	44	42	41	40	39	38	38	37	36
1,080	1,090	48	46	44	43	41	40	40	39	38	37	37
1,090	1,100	49	46	45	43	42	41	40	39	39	38	37
1,100	1,110	49	47	45	44	43	41	41	40	39	38	38
1,110	1,120	50	47	46	45	43	42	41	40	40	39	38
1,120	1,130	50	48	47	45	44	42	42	41	40	39	39
1,130	1,140	51	49	47	46	44	43	42	41	41	40	39
1,140	1,150	52	49	48	46	45	44	43	42	41	40	40
1,150	1,160	52	50	48	47	46	44	43	42	42	41	40
1,160	1,170	53	50	49	48	46	45	44	43	42	41	41
1,170	1,180	53	51	50	48	47	45	44	43	43	42	41
1,180	1,190	54	52	50	49	47	46	45	44	43	43	42
1,190	1,200	55	52	51	49	48	47	45	44	44	43	42
1,200	1,210	55	53	51	50	49	47	46	45	44	44	43
1,210	1,220	56	53	52	51	49	48	46	45	45	44	43
1,220	1,230	56	54	53	51	50	48	47	46	45	45	44
1,230	1,240	57	55	53	52	50	49	48	47	46	45	44
1,240	1,250	58	55	54	52	51	50	48	47	46	46	45
1,250	1,260	58	56	54	53	52	50	49	47	47	46	45
1,260	1,270	59	56	55	54	52	51	49	48	47	47	46
6 PERCENT OF THE EXCESS OVER 1,270 PLUS												
1,270 AND OVER		59	56	55	54	52	51	49	48	47	47	46

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And The Wages Are --		Bi-Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	175	0	0	0	0	0	0	0	0	0	0	0
175	190	0	0	0	0	0	0	0	0	0	0	0
190	205	0	0	0	0	0	0	0	0	0	0	0
205	220	0	0	0	0	0	0	0	0	0	0	0
220	235	0	0	0	0	0	0	0	0	0	0	0
235	250	0	0	0	0	0	0	0	0	0	0	0
250	265	0	0	0	0	0	0	0	0	0	0	0
265	280	0	0	0	0	0	0	0	0	0	0	0
280	295	0	0	0	0	0	0	0	0	0	0	0
295	310	1	0	0	0	0	0	0	0	0	0	0
310	325	1	0	0	0	0	0	0	0	0	0	0
325	340	1	0	0	0	0	0	0	0	0	0	0
340	355	2	0	0	0	0	0	0	0	0	0	0
355	370	2	1	0	0	0	0	0	0	0	0	0
370	385	2	1	0	0	0	0	0	0	0	0	0
385	400	3	1	0	0	0	0	0	0	0	0	0
400	415	3	1	1	0	0	0	0	0	0	0	0
415	430	3	2	1	0	0	0	0	0	0	0	0
430	445	4	2	1	0	0	0	0	0	0	0	0
445	460	4	2	2	1	0	0	0	0	0	0	0
460	475	5	3	2	1	0	0	0	0	0	0	0
475	490	5	3	2	1	0	0	0	0	0	0	0
490	505	6	4	3	2	1	0	0	0	0	0	0
505	520	6	4	3	2	1	0	0	0	0	0	0
520	535	7	4	3	2	1	0	0	0	0	0	0
535	550	8	5	4	3	2	1	0	0	0	0	0
550	565	8	6	4	3	2	1	0	0	0	0	0
565	580	9	6	5	4	2	1	0	0	0	0	0
580	595	9	7	5	4	3	2	1	0	0	0	0
595	610	10	7	6	5	3	2	1	0	0	0	0
610	625	11	8	6	5	4	2	1	0	0	0	0
625	640	11	8	7	6	4	3	2	1	0	0	0
640	655	12	9	8	6	5	3	2	1	0	0	0
655	670	13	10	8	7	5	4	2	1	0	0	0
670	685	14	10	9	7	6	4	3	2	1	0	0
685	700	14	11	10	8	7	5	3	2	1	0	0
700	715	15	12	10	9	7	5	4	2	1	0	0
715	730	16	12	11	9	8	6	4	3	2	1	0
730	745	17	13	12	10	9	7	5	3	2	1	0
745	760	17	14	12	11	9	7	5	4	2	1	0
760	775	18	15	13	12	10	8	6	4	3	1	1
775	790	19	15	14	12	11	9	7	5	3	2	1
790	805	20	16	15	13	11	9	7	5	4	2	1
805	820	20	17	16	14	12	10	8	6	4	3	1
820	835	21	18	16	15	13	11	9	7	5	3	2
835	850	22	18	17	16	14	12	9	7	5	4	2
850	865	23	19	18	16	14	13	10	8	6	4	3
865	880	24	20	19	17	15	13	11	9	6	5	3
880	895	24	21	19	18	16	14	12	9	7	5	4
895	910	25	22	20	19	17	15	13	10	8	6	4
910	925	26	22	21	20	18	16	14	11	9	6	5
925	940	27	23	22	20	19	17	14	12	9	7	5
940	955	27	24	22	21	19	17	15	13	10	8	6
955	970	28	25	23	22	20	18	16	14	11	9	6
970	985	29	25	24	23	21	19	17	14	12	9	7
985	1,000	30	26	25	23	22	20	18	15	13	10	8
1,000	1,015	30	27	26	24	23	21	19	16	13	11	8
1,015	1,030	31	28	26	25	23	21	20	17	14	12	9
1,030	1,045	32	28	27	26	24	22	20	18	15	12	10
1,045	1,060	33	29	28	26	25	23	21	19	16	13	11

Bi-Weekly

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And The Wages Are --		Bi-Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
1,060	1,075	33	30	29	27	26	24	22	20	17	14	12
1,075	1,090	34	31	29	28	26	25	23	21	18	15	12
1,090	1,105	35	32	30	29	27	26	24	22	19	16	13
1,105	1,120	36	32	31	29	28	26	24	23	20	17	14
1,120	1,135	36	33	32	30	29	27	25	23	21	18	15
1,135	1,150	37	34	32	31	30	28	26	24	22	19	16
1,150	1,165	38	35	33	32	30	29	27	25	22	20	17
1,165	1,180	39	35	34	32	31	30	28	26	23	21	18
1,180	1,195	40	36	35	33	32	30	29	27	24	21	19
1,195	1,210	40	37	35	34	33	31	29	27	25	22	20
1,210	1,225	41	38	36	35	33	32	30	28	26	23	21
1,225	1,240	42	38	37	36	34	33	31	29	27	24	21
1,240	1,255	43	39	38	36	35	33	32	30	28	25	22
1,255	1,270	43	40	39	37	36	34	33	31	29	26	23
1,270	1,285	44	41	39	38	36	35	33	32	30	27	24
1,285	1,300	45	41	40	39	37	36	34	32	30	28	25
1,300	1,315	46	42	41	39	38	37	35	33	31	29	26
1,315	1,330	47	43	42	40	39	37	36	34	32	30	27
1,330	1,345	47	44	42	41	39	38	37	35	33	30	28
1,345	1,360	48	45	43	42	40	39	37	36	34	31	29
1,360	1,375	49	45	44	42	41	40	38	36	35	32	30
1,375	1,390	50	46	45	43	42	40	39	37	35	33	30
1,390	1,405	50	47	45	44	43	41	40	38	36	34	31
1,405	1,420	51	48	46	45	43	42	41	39	37	35	32
1,420	1,435	52	48	47	45	44	43	41	40	38	36	33
1,435	1,450	53	49	48	46	45	43	42	41	39	37	34
1,450	1,465	53	50	48	47	46	44	43	41	39	38	35
1,465	1,480	54	51	49	48	46	45	44	42	40	38	36
1,480	1,495	55	51	50	49	47	46	44	43	41	39	37
1,495	1,510	56	52	51	49	48	47	45	44	42	40	38
1,510	1,525	57	53	51	50	49	47	46	44	43	41	39
1,525	1,540	58	54	52	51	49	48	47	45	44	42	39
1,540	1,555	59	54	53	52	50	49	47	46	44	42	40
1,555	1,570	59	55	54	52	51	50	48	47	45	43	41
1,570	1,585	60	56	55	53	52	50	49	47	46	44	42
1,585	1,600	61	57	55	54	53	51	50	48	47	45	43
1,600	1,615	62	57	56	55	53	52	50	49	48	46	44
1,615	1,630	63	58	57	55	54	53	51	50	48	46	45
1,630	1,645	64	59	58	56	55	53	52	51	49	47	45
1,645	1,660	65	60	58	57	56	54	53	51	50	48	46
1,660	1,675	66	61	59	58	56	55	53	52	51	49	47
1,675	1,690	67	62	60	59	57	56	54	53	51	50	48
1,690	1,705	68	63	61	59	58	56	55	54	52	51	49
1,705	1,720	68	64	61	60	59	57	56	54	53	51	49
1,720	1,735	69	65	62	61	59	58	57	55	54	52	50
1,735	1,750	70	65	63	62	60	59	57	56	54	53	51
1,750	1,765	71	66	64	62	61	59	58	57	55	54	52
1,765	1,780	72	67	65	63	62	60	59	57	56	55	53
1,780	1,795	73	68	65	64	62	61	60	58	57	55	54
1,795	1,810	74	69	66	65	63	62	60	59	57	56	54
1,810	1,825	75	70	67	65	64	63	61	60	58	57	55
1,825	1,840	76	71	68	66	65	63	62	60	59	58	56
1,840	1,855	77	72	69	67	65	64	63	61	60	58	57
1,855	1,870	77	73	70	68	66	65	63	62	61	59	58
1,870	1,885	78	74	71	68	67	66	64	63	61	60	58
1,885	1,900	80	75	72	70	68	67	65	64	63	61	60
6 PERCENT OF THE EXCESS OVER 1,900 PLUS												
1,900 AND OVER		80	75	72	70	68	67	65	64	63	61	60

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And The Wages Are --		Monthly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	450	0	0	0	0	0	0	0	0	0	0	0
450	480	0	0	0	0	0	0	0	0	0	0	0
480	510	0	0	0	0	0	0	0	0	0	0	0
510	540	0	0	0	0	0	0	0	0	0	0	0
540	570	0	0	0	0	0	0	0	0	0	0	0
570	600	1	0	0	0	0	0	0	0	0	0	0
600	630	1	0	0	0	0	0	0	0	0	0	0
630	660	1	0	0	0	0	0	0	0	0	0	0
660	690	2	0	0	0	0	0	0	0	0	0	0
690	720	2	0	0	0	0	0	0	0	0	0	0
720	750	3	0	0	0	0	0	0	0	0	0	0
750	780	4	1	0	0	0	0	0	0	0	0	0
780	810	4	1	0	0	0	0	0	0	0	0	0
810	840	5	2	1	0	0	0	0	0	0	0	0
840	870	6	2	1	0	0	0	0	0	0	0	0
870	900	7	3	2	0	0	0	0	0	0	0	0
900	930	8	4	2	0	0	0	0	0	0	0	0
930	960	8	4	3	1	0	0	0	0	0	0	0
960	990	9	5	3	1	0	0	0	0	0	0	0
990	1,020	10	6	4	2	0	0	0	0	0	0	0
1,020	1,050	11	6	5	3	1	0	0	0	0	0	0
1,050	1,080	12	7	5	3	1	0	0	0	0	0	0
1,080	1,110	13	8	6	4	2	0	0	0	0	0	0
1,110	1,140	14	9	7	5	2	1	0	0	0	0	0
1,140	1,170	15	10	8	6	3	1	0	0	0	0	0
1,170	1,200	17	11	9	6	4	2	0	0	0	0	0
1,200	1,230	18	12	10	7	5	2	0	0	0	0	0
1,230	1,260	19	13	11	8	5	3	1	0	0	0	0
1,260	1,290	20	14	12	9	6	4	1	0	0	0	0
1,290	1,320	22	16	13	10	7	4	2	0	0	0	0
1,320	1,350	23	17	14	11	8	5	3	1	0	0	0
1,350	1,380	24	18	15	12	9	6	3	1	0	0	0
1,380	1,410	26	19	16	13	10	7	4	2	0	0	0
1,410	1,440	27	20	17	14	11	8	5	2	1	0	0
1,440	1,470	29	22	19	16	13	9	6	3	1	0	0
1,470	1,500	30	23	20	17	14	10	7	4	2	0	0
1,500	1,530	32	24	22	18	15	11	7	5	2	0	0
1,530	1,560	33	26	23	19	16	12	8	5	3	1	0
1,560	1,590	35	27	24	21	17	13	10	6	4	1	0
1,590	1,620	36	29	26	22	19	15	11	7	4	2	0
1,620	1,650	38	30	27	24	20	16	12	8	5	3	1
1,650	1,680	40	32	29	25	22	17	13	9	6	3	1
1,680	1,710	41	34	30	27	23	19	14	10	7	4	2
1,710	1,740	43	35	32	28	24	20	16	11	8	5	2
1,740	1,770	44	37	33	30	26	22	17	13	9	6	3
1,770	1,800	46	38	35	32	28	24	18	14	10	7	4
1,800	1,830	47	40	37	33	29	25	20	15	11	7	5
1,830	1,860	49	41	38	35	31	27	21	17	12	8	5
1,860	1,890	50	43	40	36	32	28	23	18	13	10	6
1,890	1,920	52	44	41	38	34	30	25	19	15	11	7
1,920	1,950	53	46	43	40	36	32	26	21	16	12	8
1,950	1,980	55	47	44	41	37	33	28	22	17	13	9
1,980	2,010	56	49	46	43	39	35	30	24	19	14	10
2,010	2,040	58	50	47	44	41	36	32	26	20	16	11
2,040	2,070	59	52	49	46	42	38	34	28	22	17	13
2,070	2,100	61	53	50	47	44	40	35	29	24	18	14
2,100	2,130	62	55	52	49	45	41	37	31	25	20	15
2,130	2,160	64	56	53	50	47	43	39	33	27	21	17
2,160	2,190	66	58	55	52	49	45	41	35	29	23	18
2,190	2,220	67	60	56	53	50	46	42	37	31	25	19

Monthly

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And The Wages Are --		Monthly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
2,220	2,250	69	61	58	55	52	48	44	38	32	26	21
2,250	2,280	70	63	59	56	53	49	45	40	34	28	22
2,280	2,310	72	64	61	58	55	51	47	42	36	30	24
2,310	2,340	73	66	63	59	56	53	49	44	38	32	26
2,340	2,370	75	67	64	61	58	54	50	46	40	34	28
2,370	2,400	76	69	66	63	59	56	52	47	41	35	29
2,400	2,430	78	70	67	64	61	58	53	49	43	37	31
2,430	2,460	79	72	69	66	63	59	55	51	45	39	33
2,460	2,490	81	73	70	67	64	61	57	53	47	41	35
2,490	2,520	82	75	72	69	66	62	58	54	49	43	37
2,520	2,550	84	76	73	70	67	64	60	56	50	44	38
2,550	2,580	85	78	75	72	69	66	62	58	52	46	40
2,580	2,610	87	79	76	73	70	67	63	59	54	48	42
2,610	2,640	89	81	78	75	72	69	65	61	56	50	44
2,640	2,670	90	82	79	76	73	70	66	62	58	52	46
2,670	2,700	92	84	81	78	75	72	68	64	59	53	47
2,700	2,730	93	86	82	79	76	73	70	66	61	55	49
2,730	2,760	95	87	84	81	78	75	71	67	63	57	51
2,760	2,790	96	89	86	82	79	76	73	69	65	59	53
2,790	2,820	98	90	87	84	81	78	75	70	66	61	55
2,820	2,850	99	92	89	85	82	79	76	72	68	62	56
2,850	2,880	101	93	90	87	84	81	78	74	70	64	58
2,880	2,910	102	95	92	89	85	82	79	75	71	66	60
2,910	2,940	104	96	93	90	87	84	81	77	73	68	62
2,940	2,970	105	98	95	92	89	85	82	79	75	70	64
2,970	3,000	107	99	96	93	90	87	84	80	76	71	65
3,000	3,030	108	101	98	95	92	89	85	82	78	73	67
3,030	3,060	110	102	99	96	93	90	87	83	79	75	69
3,060	3,090	111	104	101	98	95	92	89	85	81	77	71
3,090	3,120	113	105	102	99	96	93	90	87	83	79	73
3,120	3,150	115	107	104	101	98	95	92	88	84	80	74
3,150	3,180	116	108	105	102	99	96	93	90	86	82	76
3,180	3,210	118	110	107	104	101	98	95	92	87	83	78
3,210	3,240	119	112	108	105	102	99	96	93	89	85	80
3,240	3,270	121	113	110	107	104	101	98	95	91	87	82
3,270	3,300	123	115	112	108	105	102	99	96	92	88	83
3,300	3,330	125	116	113	110	107	104	101	98	94	90	85
3,330	3,360	126	118	115	112	108	105	102	99	96	92	87
3,360	3,390	128	119	116	113	110	107	104	101	97	93	89
3,390	3,420	130	121	118	115	111	108	105	102	99	95	91
3,420	3,450	132	122	119	116	113	110	107	104	100	96	92
3,450	3,480	134	124	121	118	115	111	108	105	102	98	94
3,480	3,510	135	125	122	119	116	113	110	107	104	100	96
3,510	3,540	137	127	124	121	118	115	111	108	105	101	97
3,540	3,570	139	129	125	122	119	116	113	110	107	103	99
3,570	3,600	141	130	127	124	121	118	115	111	108	104	100
3,600	3,630	143	132	128	125	122	119	116	113	110	106	102
3,630	3,660	144	134	130	127	124	121	118	115	111	108	104
3,660	3,690	146	136	131	128	125	122	119	116	113	109	105
3,690	3,720	148	138	133	130	127	124	121	118	114	111	107
3,720	3,750	150	139	134	131	128	125	122	119	116	113	109
3,750	3,780	152	141	136	133	130	127	124	121	118	114	110
3,780	3,810	153	143	138	134	131	128	125	122	119	116	112
3,810	3,840	155	145	139	136	133	130	127	124	121	117	113
3,840	3,870	157	147	141	138	134	131	128	125	122	119	115
3,870	3,900	159	148	142	139	136	133	130	127	124	121	117
6 PERCENT OF THE EXCESS OVER 3,900 PLUS												
3,900 AND OVER		159	148	142	139	136	133	130	127	124	121	117

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And The Wages Are --		Semi-Monthly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	225	0	0	0	0	0	0	0	0	0	0	0
225	240	0	0	0	0	0	0	0	0	0	0	0
240	255	0	0	0	0	0	0	0	0	0	0	0
255	270	0	0	0	0	0	0	0	0	0	0	0
270	285	0	0	0	0	0	0	0	0	0	0	0
285	300	0	0	0	0	0	0	0	0	0	0	0
300	315	0	0	0	0	0	0	0	0	0	0	0
315	330	1	0	0	0	0	0	0	0	0	0	0
330	345	1	0	0	0	0	0	0	0	0	0	0
345	360	1	0	0	0	0	0	0	0	0	0	0
360	375	2	0	0	0	0	0	0	0	0	0	0
375	390	2	0	0	0	0	0	0	0	0	0	0
390	405	2	1	0	0	0	0	0	0	0	0	0
405	420	3	1	0	0	0	0	0	0	0	0	0
420	435	3	1	1	0	0	0	0	0	0	0	0
435	450	3	1	1	0	0	0	0	0	0	0	0
450	465	4	2	1	0	0	0	0	0	0	0	0
465	480	4	2	1	0	0	0	0	0	0	0	0
480	495	5	2	2	1	0	0	0	0	0	0	0
495	510	5	3	2	1	0	0	0	0	0	0	0
510	525	6	3	2	1	0	0	0	0	0	0	0
525	540	6	4	3	2	1	0	0	0	0	0	0
540	555	7	4	3	2	1	0	0	0	0	0	0
555	570	7	5	3	2	1	0	0	0	0	0	0
570	585	8	5	4	3	2	1	0	0	0	0	0
585	600	8	6	4	3	2	1	0	0	0	0	0
600	615	9	6	5	4	2	1	0	0	0	0	0
615	630	10	7	5	4	3	1	0	0	0	0	0
630	645	10	7	6	5	3	2	1	0	0	0	0
645	660	11	8	6	5	4	2	1	0	0	0	0
660	675	12	8	7	6	4	3	1	0	0	0	0
675	690	12	9	8	6	5	3	2	1	0	0	0
690	705	13	10	8	7	5	3	2	1	0	0	0
705	720	14	10	9	7	6	4	2	1	0	0	0
720	735	14	11	9	8	6	4	3	2	1	0	0
735	750	15	12	10	8	7	5	3	2	1	0	0
750	765	16	12	11	9	8	6	4	2	1	0	0
765	780	17	13	11	10	8	6	4	3	1	0	0
780	795	17	14	12	10	9	7	5	3	2	1	0
795	810	18	14	13	11	9	7	5	4	2	1	0
810	825	19	15	14	12	10	8	6	4	3	1	0
825	840	20	16	14	13	11	9	7	5	3	2	1
840	855	21	17	15	13	11	9	7	5	3	2	1
855	870	21	18	16	14	12	10	8	6	4	2	1
870	885	22	18	17	15	13	11	8	6	4	3	2
885	900	23	19	18	16	14	12	9	7	5	3	2
900	915	24	20	18	17	15	13	10	8	6	4	2
915	930	24	21	19	17	15	13	11	8	6	4	3
930	945	25	21	20	18	16	14	12	9	7	5	3
945	960	26	22	21	19	17	15	12	10	7	5	4
960	975	27	23	21	20	18	16	13	10	8	6	4
975	990	27	24	22	21	19	17	14	11	9	7	5
990	1,005	28	24	23	21	19	17	15	12	9	7	5
1,005	1,020	29	25	24	22	20	18	16	13	10	8	6
1,020	1,035	30	26	24	23	21	19	17	14	11	8	6
1,035	1,050	30	27	25	24	22	20	18	15	12	9	7
1,050	1,065	31	27	26	24	23	21	19	16	13	10	8
1,065	1,080	32	28	27	25	23	21	19	16	13	11	8
1,080	1,095	33	29	27	26	24	22	20	17	14	12	9
1,095	1,110	34	30	28	27	25	23	21	18	15	12	10

Semi-Monthly

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And The Wages Are --		Semi-Monthly And the number of withholding allowances claimed is--										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
1,110	1,125	34	31	29	27	26	24	22	19	16	13	10
1,125	1,140	35	31	30	28	27	25	23	20	17	14	11
1,140	1,155	36	32	31	29	27	26	23	21	18	15	12
1,155	1,170	37	33	31	30	28	26	24	22	19	16	13
1,170	1,185	37	34	32	31	29	27	25	23	20	17	14
1,185	1,200	38	34	33	31	30	28	26	24	21	18	15
1,200	1,215	39	35	34	32	31	29	27	25	22	19	16
1,215	1,230	40	36	34	33	31	30	28	25	22	19	16
1,230	1,245	40	37	35	34	32	30	28	26	23	20	17
1,245	1,260	41	37	36	34	33	31	29	27	24	21	18
1,260	1,275	42	38	37	35	34	32	30	28	25	22	19
1,275	1,290	43	39	37	36	34	33	31	29	26	23	20
1,290	1,305	43	40	38	37	35	34	32	30	27	24	21
1,305	1,320	44	40	39	37	36	34	32	30	28	25	22
1,320	1,335	45	41	40	38	37	35	33	31	29	26	23
1,335	1,350	46	42	40	39	37	36	34	32	30	27	24
1,350	1,365	47	43	41	40	38	37	35	33	31	28	25
1,365	1,380	47	44	42	40	39	37	36	34	31	28	25
1,380	1,395	48	44	43	41	40	38	36	34	32	29	26
1,395	1,410	49	45	44	42	40	39	37	35	33	30	27
1,410	1,425	50	46	44	43	41	40	38	36	34	31	28
1,425	1,440	50	47	45	44	42	40	39	37	35	32	29
1,440	1,455	51	47	46	44	43	41	40	38	36	33	30
1,455	1,470	52	48	47	45	44	42	40	38	36	34	31
1,470	1,485	53	49	47	46	44	43	41	39	37	35	32
1,485	1,500	53	50	48	47	45	44	42	40	38	36	33
1,500	1,515	54	50	49	47	46	44	43	41	39	37	34
1,515	1,530	55	51	50	48	47	45	43	42	40	37	34
1,530	1,545	56	52	50	49	47	46	44	43	41	38	35
1,545	1,560	57	53	51	50	48	47	45	43	41	39	36
1,560	1,575	57	53	52	50	49	47	46	44	42	40	37
1,575	1,590	58	54	53	51	50	48	47	45	43	41	38
1,590	1,605	59	55	53	52	50	49	47	46	44	42	39
1,605	1,620	60	56	54	53	51	50	48	47	45	43	40
1,620	1,635	61	57	55	53	52	50	49	47	45	43	41
1,635	1,650	61	57	56	54	53	51	50	48	46	44	42
1,650	1,665	62	58	57	55	53	52	50	49	47	45	43
1,665	1,680	63	59	57	56	54	53	51	50	48	46	43
1,680	1,695	64	60	58	57	55	53	52	50	49	47	44
1,695	1,710	65	60	59	57	56	54	53	51	49	47	45
1,710	1,725	66	61	60	58	57	55	53	52	50	48	46
1,725	1,740	67	62	60	59	57	56	54	53	51	49	47
1,740	1,755	68	63	61	60	58	57	55	53	52	50	48
1,755	1,770	69	63	62	60	59	57	56	54	53	51	49
1,770	1,785	70	64	63	61	60	58	57	55	53	51	49
1,785	1,800	70	65	63	62	60	59	57	56	54	52	50
1,800	1,815	71	66	64	63	61	60	58	56	55	53	51
1,815	1,830	72	67	65	63	62	60	59	57	56	54	52
1,830	1,845	73	68	66	64	63	61	60	58	56	55	53
1,845	1,860	74	69	66	65	63	62	60	59	57	55	53
1,860	1,875	75	70	67	66	64	63	61	60	58	56	54
1,875	1,890	76	71	68	66	65	63	62	60	59	57	55
1,890	1,905	77	71	69	67	66	64	63	61	60	58	56
1,905	1,920	78	72	70	68	66	65	63	62	60	59	57
1,920	1,935	79	73	70	69	67	66	64	63	61	60	58
1,935	1,950	79	74	71	70	68	66	65	63	62	60	58
6 PERCENT OF THE EXCESS OVER 1,950 PLUS												
1,950 AND OVER		79	74	71	70	68	66	65	63	62	60	58

