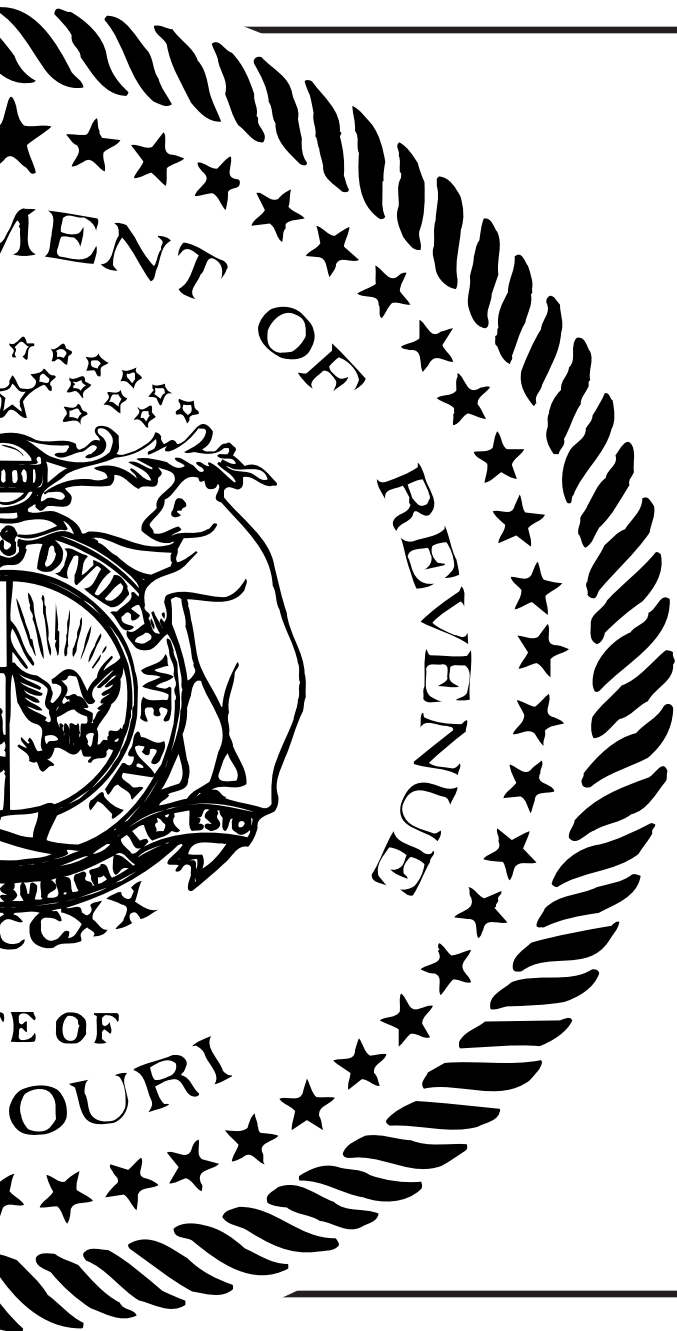


Missouri Department of Revenue  
Taxation Division  
P.O. Box 3375  
Jefferson City, MO 65105-3375



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# 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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# 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 Registration Change Request ([Form 126](#)), before tax information can be released to those new partners, members, or officers. Visit <http://dor.mo.gov/forms/126.pdf> to obtain Form 126. 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 2827](#)), which can be found at <http://dor.mo.gov/forms/2827.pdf>.

## Filing and Payment Options

**Pre-Printed Voucher Booklets** Upon registering with the 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 I.D. Number, filing frequency and return due dates. The Department automatically mails new pre-printed voucher booklets each tax year to the address listed on file. If a booklet has not been received, contact the Department at (573) 751-5860 to update your address and request a book.

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 a Voucher Booklet Change Request ([Form 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 at (573) 751-5860.



You can file and pay Employer's Return of Income Taxes Withheld ([Form MO-941](#)), online using a Credit Card or E-Check (Electronic Bank Draft). If no tax was withheld, visit <https://mytax.mo.gov/rptp/portal/home/business/file-withholding-tax-return> to file a zero withholding tax return online.

**Note:** You must have a valid Missouri Tax I.D. 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:

Amount of Tax Paid	Convenience Fees
\$0.00-\$50.00	\$1.25
\$50.01-\$75.00	\$1.75
\$75.01-\$100.00	\$2.15
\$100.01 or more	2.15%

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

To file and pay online, please visit:

<https://mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline>

**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.

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 Department 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](mailto:elecfile@dor.mo.gov), or call (573) 751-8150. To obtain electronic filing information, access <http://www.dor.mo.gov/business/electronic.php>. Persons with speech or hearing impairments may use TTY (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 visit <https://mytax.mo.gov/rptp/portal/home/business/file-withholding-tax-return> to file a zero Form MO-941 electronically. You can also file your quarter-monthly reconciliation online at the same website.

## 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 <https://mytax.mo.gov/rptp/portal/home/withholding-calculator> 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).

## Paperless Reporting

Effective January 1, 2018 for tax year 2017, [Section 143.591, RSMo](#) requires employers with 250 or more employees to submit the Transmittal of Tax Statements (Form MO W-3) and accompanying Form W-2's electronically

- The file must follow the Social Security Administration's EFW2 format along with Missouri modifications as outlined on page 12.
- The file must be submitted by January 31, 2018.
- Each employer will be given secure login credentials which will allow for upload of the file.
- Visit <http://www.dor.mo.gov/business/electronic.php> 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 Department 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: (800) 877-6881  
Website: <http://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: [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@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](mailto: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 Department 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

Performance Days in MO/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 [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov) or write the Taxation Division, P.O. Box 357, Jefferson City, MO 65105-0357.

[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 Department. Employers may register electronically at <https://dors.mo.gov/tax/coreg/index.jsp> or by completing a paper Missouri Tax Registration 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 "Missouri 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 Missouri Tax I.D. Number will be assigned when any change in ownership or ownership type occurs. An employer who receives a new Missouri Tax I.D. Number as a result of a change in ownership type, must file a Final Report ([Form 5633](#)), Registration or Exemption Change Request (Form 126) or indicated on the last Form MO-941 filed 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. (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 Form 2643. You may e-mail [businesstaxregister@dor.mo.gov](mailto: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 Department using a Form 2643 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 Certificate of Nonresidence or Allocation of Withholding Tax ([Form MO W-4A](#)). 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 employer must withhold Missouri tax if its Missouri resident employee performs services in a state with an income tax rate that is lower than Missouri's. The employer will withhold and remit to Missouri the difference between the states' withholding requirements, unless the employee has completed Form MO W-4C, Withholding Affidavit for Missouri Residents. This form relieves the employer of the responsibility for filing and submitting the difference to Missouri and places the responsibility on the employee. The MO W-4C is not a required form; if the employee chooses not to complete the form, the employer is responsible for reporting the appropriate amount of withholding to Missouri. 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.

Employee Completes W-4C 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.

#### D. Household Employees

Missouri follows federal guidelines regarding Household Employee(s). Refer to the Internal Revenue Service for additional information at <http://www.irs.gov/>.

Employer(s) of Household Employee(s) are not required to withhold income tax from wages paid to a Household Employee(s); however, this is an agreement made between the employer and employee. If the employee elects to have withholding tax withheld on their wages, complete the Tax Registration Application (Form 2643) found on our website at <http://dor.mo.gov/business/> in order to report the taxes withheld on the Employer's Return of Income Taxes Withheld (Form MO-941).

For information concerning Business Tax Registration and the process to apply, as well as assistance for new businesses to understand all the requirements please visit our website at <http://dor.mo.gov/business/register/>. If you have additional questions or concerns, please contact the Business Tax Registration by e-mail at [businessstaxregister@dor.mo.gov](mailto:businessstaxregister@dor.mo.gov) or (573) 751-5860.

## 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 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 Withholding Certificate for Pension or Annuity Statements (**Form MO W-4P**) with the administrator of his or her retirement, pension, or annuity plan. For further information call (573) 751-3505.

#### 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.

Note: Visit <http://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 17, or use the tax tables provided on pages 20-29.

## 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. Employee Withholding Allowance Certificate (Form MO W-4)  
The Form MO W-4 allows employees to easily and accurately forecast his or her tax liability. 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 <http://www.dss.mo.gov/child-support/employers/new-hire-reporting.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 Form 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.

### Active Duty Members of the Armed Forces of the United States

Income earned as a member of any active duty component of the Armed Forces of the United States that is eligible for the military income deduction on Form MO-1040 is exempt from withholding.

## 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 17 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. 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 I.D. 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 website at: <http://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 on or 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 Department, 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, file a zero withholding tax return online at <https://mytax.mo.gov/rptp/portal/home/business/file-withholding-tax-return>.

There are three filing frequencies: 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 Department immediately. The time for filing is as follows:

- 1) Monthly — Employers required to withhold \$500 per month for at least two months during the preceding 12 months shall file on a monthly basis;
- 2) Quarterly — Employers not required to file and pay taxes withheld on a monthly basis who withhold at least \$100 per quarter during at least one quarter of the preceding four quarters shall file on a quarterly basis;
- 3) Annually — Employers required to withhold less than \$100 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 Payments
January February March April May June July August September October November December	Jan. 31, 2018	May 1  July 31  Oct. 31	Feb. 15 Mar. 15 May 1 May 15 Jun. 15 July 31 Aug. 15 Sept. 15 Oct. 31 Nov. 15 Dec. 15 Jan. 31, 2018	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

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

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 remitter you have the option to:

1. Pay 100 percent of the estimated quarter-monthly amount, as determined by the Department, 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 monthly tax return. Visit <http://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 19. 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 25. 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 payment frequency who has not withheld \$9,000 or more in two months of the prior 12 months, may request permission from the Department 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 Form MO-941 filing, the employer must file an Amended Form MO-941. Indicate on the MO-941 if the form is an Amended.

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 any Amended Form MO-941. 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 debt within your withholding tax account. Any overpayment can be used on Line 3 of a future paper MO-941 return or issued back as a refund upon completion of the Employer Withholding Tax Refund Request ([Form 4854](#)).

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](#).

An Amended Form MO-941 may be obtained by accessing the Department's website at: <http://dor.mo.gov/forms/>, writing the Taxation Division, P.O. Box 3022, Jefferson City, MO 65105-3022, or calling (800) 877-6881.

#### 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 Remitters: 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. Missouri Works Training - New Jobs Training and Job Retention Training

Eligible 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, telephone (800) 877-8698.

#### 16. Missouri Works 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 or tax credit 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](mailto:dedfin@ded.mo.gov). Additional information may also be found at <http://ded.mo.gov/>.

#### 17. Advanced Industrial Manufacturing Zones Act

As an incentive for new Job creation, Section 68.075, RSMo, establishes the Port Authority AIM Zone Fund. This program provides that 50% of the state tax withholdings on new jobs located in the zone to be deposited into the Port Authority AIM Zone Fund for the purpose of continuing to expand, develop, and redevelop AIM Zones identified by a port authority and may be used for managerial, engineering, legal, research, promotion, planning, satisfaction of bonds, any other expenses. An interested Port Authority must submit Notice of Intent to the Missouri Department of Revenue and work with the Missouri Department of Economic Development to establish base employment at the project facility and further document the creation of the new jobs. An employer interested in this program or tax credit 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](mailto:dedfin@ded.mo.gov). Additional information may also be found at <http://ded.mo.gov/>.

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

1. Interest at the rate of 4 percent for calendar year 2017, (.0001096 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. 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](#).
4. Failure to pay tax timely will result in additions to tax of 5 percent per [Section 143.751\(3\), RSMo](#).
5. 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](#).
6. Criminal penalties are also provided in [Sections 143.911 to 143.951, RSMo](#).
7. 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](#).

#### 19. 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. Alien 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).

## 20. Statements for Employees

Two copies of the Wage and Tax Statement (Form W-2) 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 Department.

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 and the Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Form 1099-R), 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.

## 21. Final or Annual Report of Income Tax Withheld

### A. Annual Report

Annually, each employer must file copies of all withholding statements, Form W-2 or Form 1099-R, Copy 1, for the year, along with the Transmittal of Tax Statements ([Form MO W-3](#)). Employers with 250 or more employees are required to submit these items electronically (see item B) by the last day of January. Paper filers are required to submit copies of all withholding statements by the last day of February. Paper filers 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. Your compact disc(s) or flash drive(s) must contain an external label containing the tax year, Missouri I.D. Number, Business Name, and Return Address. If you are submitting more than one (1), put a label on each, and number them according to the order they should be processed. If you wish to password protect your compact disc or flash drive, label your item as "Password Protected" and the date the password was sent to the Department, prior to mailing. The password must be e-mailed to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov). The subject of your e-mail must read "Compact Disc or Flash Drive Password". Your e-mail will must contain all of the information displayed on the label of your compact disc or flash drive.

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) that were returned to the employer as undeliverable must be kept by the employer for at least four years.

Failure to file a timely duplicate Wage and Tax Statement (Form W-2) 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](#).

### B. Paperless Reporting

Starting in 2018, for the 2017 tax year, employers with 250 or more Form W-2s must file their annual report electronically by January 31, 2018. The Department's paperless reporting format conforms with the Specifications for Filing Forms Electronically (EFW2) format used by the Social Security Administration with some Missouri specific modifications as identified on page 12. Employers with fewer than 250 W-2s can also file through our electronic filing method. for more information visit our website at <http://www.dor.mo.gov/business/electronic.php>. If you have additional questions you may contact the Department's Electronic Services Section by e-mail at [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov) or by telephone at (573) 751-8150.

If you already include the Codes RE and RS records on your Social Security Administration file and you are not required to file electronically and do not wish to file electronically, you may copy that information onto a compact disc or flash drive and send to the Department. Otherwise you must add the Codes RE and RS records. The additional data specifications for paperless reporting required by the state of Missouri are listed on page 9. If you have any questions regarding the reporting of your Form W-2s, please call (573) 751-8150.

For information regarding Form MO-99 MISC. reporting, please visit <http://www.dor.mo.gov/faq/business/withhold.php>. Scroll the FAQs to the heading of "Information at Source Reporting".

The Department will not provide notification when paperless information is processed; nor will the Department return compact discs or flash drives 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 in Line 17 or the original W-2(s), and need to file a Form W-2C(s) you must correct it by remitting an amended Form MO-941. This form must be used to increase or decrease any previously reported tax amounts. Attach a copy of the Form W-2C(s) to the amended Form MO-941 and Form W-3. If you have discovered an incorrect figure was indicated on the original Form

MO W-3; however, no changes need to be made to the amount of withholding: submit a new Form MO W-3 with the correct figures and check W-3 Corrected on the top left corner.

Note: Do not send copies of W-2C(s), if no change in withholding tax liability.

D. Combined Federal/State Filing (CF/SF) Program with the Internal Revenue Service

Missouri does participate in the Combined Federal/State Filing (CF/SF) Program which allows you to only file miscellaneous income to the Internal Revenue Service. Through the program, the Internal Revenue Service, Information Returns Branch (IRS/IRB) will forward original and corrected information returns filed electronically to the Department free of charge for approved filers. Separate reporting to Missouri is not required.

The information returns that may be filed under the Combined Federal/State Filing Program are:

- Form 1099-DIV Dividends and Distributions
- Form 1099-G Certain Government Payments
- Form 1099-INT Interest Income
- Form 1099-MISC Miscellaneous Income
- Form 1099-OID Original Issue Discount
- Form 1099-PATR Taxable Distributions Received From Cooperatives
- Form 1099-R Distributions From Pensions, Annuities, Retirement Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and Form 5498 IRA Contribution Information

However, to participate in this program you must receive written approval by the Internal Revenue Service. Once the approval letter has been received, notify the Department of your company's participation by submitting a copy of the approval letter by either mail; Missouri Department of Revenue, Taxation Division, P.O. Box 3375, Jefferson City, MO 65105-3375, fax (573) 522-6816 or e-mail to [withholding@dor.mo.gov](mailto:withholding@dor.mo.gov). If you do not participate in the program, you must file the information separately with the Missouri Department of Revenue.

For additional information regarding this program, please review the Internal Revenue Service's website <http://www.irs.gov/taxtopics/tc804.html> Tax Topic 804.

22. Closing a Withholding Account and Final Report

An employer must notify the Department to close its withholding tax account. The Department 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 the Final Report (Form 5633), Registration or Exemption Change Request (Form 126) or indicate on the last Form MO-941 to be filed. Failure to notify the Department 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 Department.

23. 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 Department 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.

Other Important Telephone Numbers

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

- Automated IVR Refund and Balance Due Inquiry .. . . . . (573) 526-8299
- Electronic Filing Information .. . . . . (573) 751-3505
- General Inquiry Line .. . . . . (573) 751-3505
- Form Ordering or Questions .. . . . . (800) 877-6881

## 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 Employer's Return of Income Taxes Withheld (Form MO-941) 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 an Amended Form MO-941.
- 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 Form MO-941 return. If you have a delinquency, the Department 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 on or before the last day of January if you are required to file electronically and paper filers must file by the end of February. 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 electronic filing specifications.
- Q. How do I request access to submit my file electronically?
- A. A request for access should be sent to [elecfile@dor.mo.gov](mailto:elecfile@dor.mo.gov). Your request must come from an authorized representative and contain the Missouri Business Name and I.D. (8 digit Missouri registration number) along with contact information, business address, and telephone number. Setup generally requires two business days to complete, however, during peak season your request could take up to a week.
- Q. Can I submit my 4th quarter Form MO-941 electronically with my annual report.
- A. No, Form MO-941 returns must be filed separately.

## 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 compact disc, flash drive, or electronic filing options by the last day of February.
- If you have 250 or more Form W-2s, you must file Form W-2s electronically. Compact disc or flash drives are not acceptable.
- You must enclose Form MO W-3 with your Form W-2s, your compact disc, or flash drive. Electronic filers must include MO W-3 information in the RS record.
- Submit your electronic files through your secure login, on or before January 31.
- Submit paper Form MO W-3 and Form W-2s, your compact disc or flash drive to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330 on or before February 28.



The Missouri Department of Revenue will accept compact discs or flash drives 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.

## Paperless Specifications: Annual Form W-2 Copy B Information

Record RE - Employer Record - (Transmit entire RE Record with the following Missouri specific field modifications.)

RS Record Field Position	Field Name	Field Length	Field Type	Field Description
1-2	Record Identifier	2	Alpha	Constant "RE"
3-6	Tax Year	4	Numeric	Enter the tax year for this report - 2017 (prior years cannot be submitted electronically at this time).
8-16	FEIN	9	Numeric	Enter the FEIN entered on Form MO-941.
40-96	Employer Name	57	Alpha Numeric	Enter employer's business name as it is entered on Form MO-941. Left justify and fill with blanks.

Record RS - State Record (Employee Information)

RS Record Field Position	Field Name	Field Length	Field Type	Field Description
1-2	Record Identifier	2	Alpha	Required. Constant "RS"
3-4	State Code	2	Numeric	Required. Constant "29"
5-9	Filler	5	Alpha	Fill with spaces.
10-18	Social Security Number	9	Numeric	Required. Enter the employee's SSN as shown on the original or replacement SSN card issued by SSA. If no SSN is available, enter zeros.
19-33	Employee First Name	15	Alpha Numeric	Required. Enter the employee's first name as show on the SSN card. Left justify and fill with blanks.
34-48	Employee Middle Name or Initial	15	Alpha Numeric	Required. If applicable, enter the employee's middle name or initial as shown on the SSN card. Left justify and fill with blanks.
49-68	Employee Last Name	20	Alpha Numeric	Required. Enter the employee's last name as shown on the SSN card. Left justify and fill with blanks.
69-72	Suffix	4	Alpha Numeric	Required. Fill with blanks.
73-94	Location Address	22	Alpha Numeric	Required. Enter the employee's location address. Left justify and fill with blanks.
95-116	Delivery Address	22	Alpha Numeric	Required. Enter the employee's delivery address. Left justify and fill with blanks.
117-138	City	22	Alpha Numeric	Required. Enter the employee's city. Left justify and fill with blanks.
139-140	State Abbreviation	2	Alpha	Required. Enter the employee's state of common wealth or territory. For a foreign address fill with blanks.
141-145	ZIP Code	5	Numeric	Required. Enter the employee's ZIP code. For a foreign address, fill with blanks.

RS Record Field Position	Field Name	Field Length	Field Type	Field Description
146-149	ZIP Code Extension	4	Numeric	Required. Enter the employee's four-digit extension of the ZIP code. If not applicable fill with blanks.
150-247	Blank	98	Alpha Numeric	Required. Left justify and fill with blanks.
248-267	State Employer Account Number	20	Alpha Numeric	Required. Applies to unemployment reporting.
268-273	Blank	6	Alpha Numeric	Fill with blanks. Reserved for SSA use.
274-275	State Code	2	Numeric	Required. Enter "29" for Missouri.
276-286	State Taxable Wages	11	Numeric	Required. Right justify and zero fill.
287-297	State Income Tax Withheld	11	Numeric	Required. Total of state taxes withheld. Right justify and zero fill.
298-307	Other State Data Local and City Taxes	10	Numeric	Required. Total of local and city taxes withheld. Right justify and zero fill.
308-327	Blanks	20	Alpha Numeric	Required. Fill with blanks.
328-336	Employer or Agent Identification Number (EIN)	9	Numeric	Required. Enter the EIN under which tax payments were submitted. Enter only numeric characters. Omit hyphens.
337	Blank	1	Alpha Numeric	Required. Fill with blanks.
338-345	Missouri Identification Number	8	Numeric	Required. Eight-digit Missouri Identification Number (Tax Withholding)
346-356	Wages, Tips & Other	11	Numeric	Required. Same as "RW" positions 188-198.
357-367	Federal Income Tax Withheld	11	Numeric	Required. Same as "RW" positions 199-209.
368-369	Employee Withholding	2	Numeric	Required. Number of exemptions claimed on Employee's Withholding Allowance Certificate (Form MO W-4).
370-496	Blanks	127	Alpha Numeric	Required. Fill with blanks.
497-504	Date Created	8	Numeric	Required. Enter date in format YYYYMMDD
505-512	Time Created	8	Numeric	Required. Enter time in format of HHMMSSNN***
		512		

### Record RV- State Total Record

RV Record Field Position	Field Name	Field Length	Field Type	Field Description
1-2	Record Type	2	Alpha	Required. Enter "RV."
3-4	State Code	2	Numeric	Required. Enter "31."
5-9	State Record Type	5	Alpha Numeric	Required. Value = "MO-W3."
10-13	Tax Year	4	Numeric	Required. Enter the tax year for this report.

RV Record Field Position	Field Name	Field Length	Field Type	Field Description
14-22	Federal Employer Identification Number	4	Numeric	Required. Enter FEIN under which tax payments were submitted. Enter only numeric values. Omit hyphens.
23-30	Missouri Identification Number	8	Numeric	Required. Eight-digit Missouri Identification Number (Tax Withholding Account Number).
31-87	Employer Name	57	Alpha Numeric	Required. Enter the name associated with the Missouri Tax I.D. Number entered in positions 23-30. Left justify and fill with blanks.
88-109	Employer Street Address	22	Alpha Numeric	Required. Enter the employer's street address. Left justify and fill with blanks.
110-131	Employee Address City	22	Alpha Numeric	Required. Enter the employer's city. Left justify and fill with blanks."
132-133	Mw508- Employer Address - State	2	Alpha	Required. Enter the employer's state.
134-138	Employer Address ZIP Code	5	Numeric	Required. Enter employer's zip code.
139-142	Employer Address ZIP Code Extension	4	Numeric	Required. Enter the employer's four digit extension of the ZIP code. If not applicable, fill with blanks.
143-148	Employer Number of W2s from Line 1a or Number of 1099b's from Line 1b	6	Numeric	Required. Enter total number W-2's coded for Missouri. Right justify and zero fill.
149-160	Employer Total Number of 1099R(s)	12	Numeric	Required. Enter total number 1099-R's coded for Missouri. Right justify and zero fill.
161-172	Employer Total Tax Withheld as shown on W-2s from Line 3a or 1099's form Line 3b	12	Numeric	Required. Enter the total state withholding tax for all Missouri employee records in the file. Right justify and zero fill.
173-184	Enter total withholding tax paid this year from Line 3C	12	Numeric	Required. Enter the total withholding taxes paid this year. Right justify and zero fill.
185-196	Total 3rd Party Payer of Sick Pay Only (Line 2 of MO-W3)	12	Numeric	Required. Enter the amount of withholding, if any, included in your monthly, quarterly, or annual returns that is reported on the W-2 issued directly by the employer to the employee.
197-208	Employer Only (Line 3 of MO-W3)	12	Numeric	Required. Enter the amount removed on Form W-2(s) that includes withholding remitted to Missouri by third-party payer. Right justify and zero fill.
209-237	Third-Party Payer Name	28	Alpha Numeric	Required. Enter the name of the Third Party Payer if amount was entered in total 3rd party payer field (position 197-208) Right justify and fill with spaces.
238-247	Third-Party Payer FEIN	9	Numeric	Required. Enter the federal I.D. number of the payer listed in the Third Party Payer Name field (position 209-237). Right justify.
248-276	Employer Representative Name	28	Alpha Numeric	Required. Enter name of individual authorized to certify the filing of this report. Left justify and fill with blanks.
277-292	Employer Representative Title	15	Alpha Numeric	Required. Enter the title of individual authorized to certify this report. Left justify and fill with blanks.



RV Record Field	Field Name	Field Length	Field Type	Field Description
293-301	Employer Representative Date	8	Numeric	Required. Enter the date this report is submitted. (YYYYMMDD)
320-329	Employer Representative Phone Number	10	Numeric	Required. Enter the phone number of individual authorized to certify this report. 1234567890
330-496	Blank	167	Alpha Numeric	Required. MD doe not use this field. Fill with blanks.
497-504	Date Created	8	Numeric	Required. Enter date in format YYYYMMDD
505-512	Time Created	8	Numeric	Required. Enter time in format of HHMMSSNN***
		512		

## 2017 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 amounts)

Single: \$6,350

Married and Spouse Works: \$6,350

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): \$12,700

Head of Household: \$9,350

3. Form MO W-4 Allowances (annual amounts)

Single or Married and Spouse Works: \$2,100 for the first allowance and \$1,200 for each additional allowance.

Married and Spouse Does Not Work: \$2,100 for the first allowance, \$2,100 for the second allowance (for the non-working spouse) and \$1,200 for each additional allowance.

Head of Household: \$3,500 for the first allowance and \$1,200 for each additional allowance thereafter.

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

<https://mytax.mo.gov/rptp/portal/home/withholding-calculator> 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	Weekly Payroll	Bi-Weekly Payroll
1.5%	\$ 0.00 to \$ 4.00	\$ 0.00 to \$ 19.00	\$ 0.00 to \$ 39.00
2.0%	4.01 to 8.00	19.01 to 39.00	39.01 to 77.00
2.5%	8.01 to 12.00	39.01 to 58.00	77.01 to 116.00
3.0%	12.01 to 16.00	58.01 to 78.00	116.01 to 155.00
3.5%	16.01 to 19.00	78.01 to 97.00	155.01 to 194.00
4.0%	19.01 to 23.00	97.01 to 116.00	194.01 to 233.00
4.5%	23.01 to 27.00	116.01 to 136.00	233.01 to 271.00
5.0%	27.01 to 31.00	136.01 to 155.00	271.01 to 310.00
5.5%	31.01 to 35.00	155.01 to 174.00	310.01 to 349.00
6.0%	35.01 and over	174.01 and over	349.01 and over

Semi-Monthly Payroll	Monthly Payroll	Annual Payroll
\$ 0.00 to \$ 42.00	\$ 0.00 to \$ 84.00	\$ 0.00 to \$1,008.00
42.01 to 84.00	84.01 to 168.00	1,008.01 to 2,016.00
84.01 to 126.00	168.01 to 252.00	2,016.01 to 3,024.00
126.01 to 168.00	252.01 to 336.00	3,024.01 to 4,032.00
168.01 to 210.00	336.01 to 420.00	4,032.01 to 5,040.00
210.01 to 252.00	420.01 to 504.00	5,040.01 to 6,048.00
252.01 to 294.00	504.01 to 588.00	6,048.01 to 7,056.00
294.01 to 336.00	588.01 to 672.00	7,056.01 to 8,064.00
336.01 to 378.00	672.01 to 756.00	8,064.01 to 9,072.00
378.01 and over	756.01 and over	9,072.01 and over

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

### Missouri Withholding Formula Example

Employee is married claiming two allowances  
(spouse works)

Annual Gross Income	\$30,000.00		
Annual Standard Deduction	- 6,350.00	(annual standard)	
		(\$12,700 ÷ 2 = \$6,350)	
Annual MO W-4 Allowances	- 3,300.00	(\$2,100 for 1st & \$1,200 for 2nd)	
Federal Income Tax Withheld	- 1,360.00		
Missouri Taxable Income	\$18,990.00		

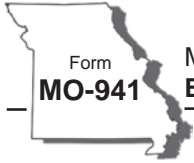
### Income Tax Withholding Percentage Table (Annual Payroll Period)

	\$ 1,008.00	x 1.5%	= \$ 15.00
	1,008.00	x 2.0	= 20.00
			- 9,072.00
	1,008.00	x 2.5	= 25.00
			\$ 9,918.00 EXCESS
	1,008.00	x 3.0	= 30.00
			x 6%
	1,008.00	x 3.5	= 35.00
			\$ 595.08
	1,008.00	x 4.0	= 40.00
	1,008.00	x 4.5	= 45.00
			\$ 595.08
	1,008.00	x 5.0	= 50.00
	1,008.00	x 5.5	= 55.00
			\$ 910.08 Annual Missouri Withholding
	\$ 9,072.00		\$ 315.00
			\$910.08 ÷ 12 = \$76.00 Monthly Missouri Withholding (Rounded to the nearest whole dollar.)

### Tips

- Make employees aware of their option to change or update their Form MO 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 Department of Revenue
Employer's Return of Income Taxes Withheld

Department Use Only (MM/DD/YY)

Three empty boxes for Department Use Only date.

Amended Return checkbox

Address Change - In the event your mailing address or primary business location changed, please complete the Registration or Exemption Change Request (Form 126) and submit it with your return.

Filing Frequency

Empty box for Filing Frequency.

Missouri Tax I.D. Number

Empty boxes for Missouri Tax I.D. Number.

Federal Employer I.D. Number

Empty boxes for Federal Employer I.D. Number.

Reporting Period (MM/YY)

Empty boxes for Reporting Period.

Business Name

Empty box for Business Name.

Address

Empty box for Address.

City

Empty box for City.

State

Empty box for State.

ZIP

Empty boxes for ZIP code.

Final Return

If this is your final return, enter the close date below and check the reason for closing your account.

Date Closed (MM/DD/YY)

Empty boxes for Date Closed.

Out Of Business Sold Business checkboxes

Filed under Professional Employer Organization (PEO)

PEO Name

Empty line for PEO Name.

Table with 7 rows of tax items and amounts, including Withholding, Compensation deduction, Existing credit(s), Balance due, Additions to tax, Interest, and Total amount due.

Department Use Only

Empty box for Department Use Only amount.

Signature

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature line.

Printed Name line.

Title line.

Date Signed (MM/DD/YY)

Empty boxes for Date Signed.

Visit our website at http://dor.mo.gov/business/payonline.php to e-file this return.

E-filing provides a fast and secure way for you to transmit your return and any applicable payment to the Department of Revenue. All transactions provide a confirmation number which you can keep for your records to verify that your filing has been received. E-filing also eliminates the need to physically mail your return and payment.

See page 2 for instructions on completing Form MO-941.

Mail to: Taxation Division, P.O. Box 999, Jefferson City, MO 65108-0999

Phone: (573) 751-8750, Fax: (573) 522-6816, E-mail: withholding@dor.mo.gov

For more information, visit http://dor.mo.gov/business/withhold/.

Form MO-941 (Revised 04-2015)



14207010001



Missouri Department of Revenue  
**Employee's Withholding Allowance Certificate**

This certificate is for income tax withholding and child support enforcement purposes only. Type or print.

<b>Employee</b>	Full Name	Social Security Number	Filing Status Single <input type="checkbox"/> Married <input type="checkbox"/> Head of Household <input type="checkbox"/>	
	Home Address (Number and Street or Rural Route)	City or Town	State	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		
	9. If income earned as a member of any active duty component of the Armed Forces of the United State is eligible for the military income deduction write "exempt" on Line 9.....	9		

<b>Signature</b>	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) ____/____/____

<b>Employer</b>	Employer's Name	Employer's Address		
	City	State	ZIP Code	
	Date Services for Pay First Performed by Employee (MM/DD/YYYY) ____/____/____	Federal Employer I.D. Number	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.

**Employee Information — You Do Not Pay Missouri Income Tax on all of the Income You Earn!**

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

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	Married Filing Combined	Head of Household
\$2,100 — personal exemption	\$ 4,200 — personal exemption	\$ 3,500 — personal exemption
\$6,350 — standard deduction	\$12,700 — standard deduction	\$ 9,350 — standard deduction
\$8,450 — Total	\$16,900 — Combined Total (For both spouses)	\$12,850 — Total
+ \$1,200 for each dependent	+ \$1,200 for each dependent	+ \$1,200 for each dependent
+ up to \$5,000 for federal tax	+ up to \$10,000 for federal tax	+ 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.

**Mail to:** Taxation Division  
P.O. Box 3340  
Jefferson City, MO 65105-3340

**Phone:** (573) 751-8750  
**Fax:** (573) 526-8079

Visit <http://dss.mo.gov/child-support/employers/new-hire-reporting.htm>  
for additional information regarding new hire reporting.

Form MO W-4 (Revised 12-2016)

# 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	0	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	0	0	0	0	0	0	0
67	70	1	1	1	1	1	0	0	0	0	0	0
70	73	1	1	1	1	1	1	0	0	0	0	0
73	76	2	1	1	1	1	1	0	0	0	0	0
76	79	2	1	1	1	1	1	1	0	0	0	0
79	82	2	2	1	1	1	1	1	1	0	0	0
82	85	2	2	2	1	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	2	2	2	2	2	1	1	1
103	106	3	3	3	3	2	2	2	2	1	1	1
106	109	3	3	3	3	3	2	2	2	2	1	1
109	112	3	3	3	3	3	3	2	2	2	2	1
112	115	4	3	3	3	3	3	3	2	2	2	1
115	118	4	3	3	3	3	3	3	2	2	2	2
118	121	4	4	3	3	3	3	3	3	2	2	2
121	124	4	4	4	3	3	3	3	3	3	2	2
124	127	4	4	4	4	3	3	3	3	3	2	2
127	130	4	4	4	4	4	3	3	3	3	3	2
130	133	5	4	4	4	4	4	3	3	3	3	3
133	136	5	4	4	4	4	4	4	3	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	3
148	151	5	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	5	5	5	5	5	5	5	4	4
160	163	6	6	6	5	5	5	5	5	5	5	4
163	166	6	6	6	6	5	5	5	5	5	5	5
166	169	7	6	6	6	6	5	5	5	5	5	5
169	172	7	6	6	6	6	6	5	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	7	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	7	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	7	7	7	7	7	7	7	6
202	205	9	8	8	8	7	7	7	7	7	7	7
205	208	9	8	8	8	8	7	7	7	7	7	7
208	211	9	9	8	8	8	8	7	7	7	7	7
211	214	9	9	8	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 And the number of withholding allowances claimed is--										
At Least	But Less Than	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	8	8	8	8	8	8	8
223	226	10	9	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	9	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	9	9	9	9	9	9
244	247	11	11	10	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	9	9	9	9
253	256	12	11	11	11	10	10	10	10	10	9	9
256	259	12	11	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	10	10	10	10	10
265	268	12	12	12	11	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	10	10	10
274	277	13	13	12	12	12	11	11	11	11	10	10
277	280	13	13	12	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	12	12	12	12	11	11	11
289	292	14	13	13	13	13	12	12	12	11	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	14	14	14	13	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	12	12
313	316	15	15	15	14	14	14	13	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	13	13	13
325	328	16	16	15	15	15	14	14	14	14	13	13
328	331	16	16	16	15	15	15	14	14	14	14	13
331	334	16	16	16	15	15	15	15	14	14	14	13
334	337	17	16	16	16	15	15	15	14	14	14	14
337	340	17	16	16	16	15	15	15	15	14	14	14
340	343	17	16	16	16	16	15	15	15	15	14	14
343	346	17	17	16	16	16	16	15	15	15	14	14
346	349	17	17	17	16	16	16	15	15	15	15	14
349	352	18	17	17	16	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	15	15	15
358	361	18	18	17	17	17	16	16	16	16	15	15
361	364	18	18	17	17	17	17	16	16	16	16	15
364	367	18	18	18	17	17	17	17	16	16	16	15
367	370	19	18	18	18	17	17	17	16	16	16	16
370	373	19	18	18	18	17	17	17	17	16	16	16
373	376	19	18	18	18	18	17	17	17	17	16	16
376	379	19	19	18	18	18	18	17	17	17	16	16
379	382	19	19	19	18	18	18	17	17	17	17	16
382	385	20	19	19	18	18	18	18	17	17	17	17
<b>6 PERCENT OF THE EXCESS OVER 385 PLUS</b>												
<b>385 AND OVER</b>		20	19	19	18	18	18	18	17	17	17	17



# MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And The Wages Are --		<b>Weekly</b>										
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	1	1	0	0	0	0	0	0	0	0	0
210	220	2	1	0	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	0	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	3	2	2	1	1	0	0	0	0	0	0
270	280	4	2	2	1	1	0	0	0	0	0	0
280	290	5	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	0	0	0	0	0
310	320	5	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	6	5	5	3	3	2	1	1	0	0	0
340	350	7	5	5	4	3	2	1	1	0	0	0
350	360	7	6	5	5	3	3	2	1	1	0	0
360	370	8	6	5	5	4	3	2	1	1	0	0
370	380	8	7	6	5	5	3	2	2	1	0	0
380	390	9	7	6	6	5	4	3	2	1	1	0
390	400	9	8	7	6	5	5	3	2	2	1	0
400	410	10	8	7	7	6	5	4	3	2	1	1
410	420	10	9	8	7	6	5	5	3	2	1	1
420	430	11	9	8	8	7	6	5	4	3	2	1
430	440	11	10	9	8	7	6	5	4	3	2	1
440	450	12	10	9	9	8	7	6	5	3	2	2
450	460	12	11	10	9	8	7	6	5	4	3	2
460	470	13	11	10	10	9	8	7	5	5	3	2
470	480	13	12	11	10	9	9	7	6	5	4	3
480	490	14	12	12	11	10	9	8	7	5	5	3
490	500	14	13	12	11	11	10	9	7	6	5	4
500	510	15	13	12	12	11	10	9	8	6	5	4
510	520	15	14	13	12	12	11	10	8	7	6	5
520	530	16	14	14	13	12	11	10	9	8	6	6
530	540	16	15	14	13	13	12	11	10	8	7	6
540	550	17	15	15	14	13	12	11	10	9	7	6
550	560	17	16	15	14	14	13	12	11	9	8	7
560	570	18	16	16	15	14	13	12	11	10	9	7
570	580	18	17	16	15	15	14	13	12	11	9	8
580	590	19	17	17	16	15	14	14	13	11	10	8
590	600	20	18	17	16	16	15	14	13	12	10	9
600	610	20	18	18	17	16	16	15	14	12	11	10
610	620	21	19	18	17	17	16	15	14	13	12	10
620	630	21	19	19	18	17	17	16	15	14	12	11
630	640	22	20	19	18	18	17	16	15	14	13	11
640	650	22	20	20	19	18	18	17	16	15	13	12
650	660	23	21	20	19	19	18	17	16	15	14	13
660	670	23	21	21	20	19	19	18	17	16	15	13
670	680	24	22	21	21	20	19	18	18	17	15	14
680	690	24	22	22	21	20	20	19	18	17	16	14
690	700	25	23	22	22	21	20	19	19	18	16	15
700	710	25	23	23	22	21	21	20	19	18	17	16

**Weekly**

# MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And The Wages Are --		<b>Weekly</b>										
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	16
720	730	26	24	24	23	22	22	21	20	19	18	17
730	740	27	25	24	24	23	22	21	21	20	19	17
740	750	27	25	25	24	23	23	22	21	20	19	18
750	760	28	26	25	25	24	23	23	22	21	20	19
760	770	28	26	26	25	24	24	23	22	21	21	19
770	780	29	27	26	26	25	24	24	23	22	21	20
780	790	30	27	27	26	25	25	24	23	23	22	20
790	800	30	28	27	27	26	25	25	24	23	22	21
800	810	31	29	28	27	26	26	25	24	24	23	22
810	820	31	29	28	28	27	26	26	25	24	23	22
820	830	32	30	29	28	27	27	26	25	25	24	23
830	840	33	30	29	29	28	27	27	26	25	24	23
840	850	33	31	30	29	28	28	27	26	26	25	24
850	860	34	31	30	30	29	28	28	27	26	25	24
860	870	34	32	31	30	30	29	28	27	27	26	25
870	880	35	33	31	31	30	29	29	28	27	26	26
880	890	36	33	32	31	31	30	29	28	28	27	26
890	900	36	34	32	32	31	30	30	29	28	28	27
900	910	37	34	33	32	32	31	30	30	29	28	27
910	920	37	35	34	33	32	31	31	30	29	29	28
920	930	38	36	34	33	33	32	31	31	30	29	28
930	940	39	36	35	34	33	32	32	31	30	30	29
940	950	39	37	35	34	34	33	32	32	31	30	29
950	960	40	37	36	35	34	33	33	32	31	31	30
960	970	40	38	37	35	35	34	33	33	32	31	30
970	980	41	39	37	36	35	34	34	33	32	32	31
980	990	42	39	38	36	36	35	34	34	33	32	31
990	1,000	42	40	38	37	36	35	35	34	33	33	32
1,000	1,010	43	40	39	38	37	36	35	35	34	33	33
1,010	1,020	43	41	40	38	37	36	36	35	34	34	33
1,020	1,030	44	42	40	39	38	37	36	36	35	34	34
1,030	1,040	45	42	41	39	38	38	37	36	35	35	34
1,040	1,050	45	43	41	40	39	38	37	37	36	35	35
1,050	1,060	46	43	42	41	39	39	38	37	36	36	35
1,060	1,070	46	44	43	41	40	39	38	38	37	36	36
1,070	1,080	47	45	43	42	40	40	39	38	37	37	36
1,080	1,090	48	45	44	42	41	40	39	39	38	37	37
1,090	1,100	48	46	44	43	42	41	40	39	39	38	37
1,100	1,110	49	46	45	44	42	41	40	40	39	38	38
1,110	1,120	49	47	46	44	43	42	41	40	40	39	38
1,120	1,130	50	48	46	45	43	42	41	41	40	39	39
1,130	1,140	51	48	47	45	44	43	42	41	41	40	39
1,140	1,150	51	49	47	46	45	43	42	42	41	40	40
1,150	1,160	52	49	48	47	45	44	43	42	42	41	40
1,160	1,170	52	50	49	47	46	44	43	43	42	41	41
1,170	1,180	53	51	49	48	46	45	44	43	43	42	41
1,180	1,190	54	51	50	48	47	46	44	44	43	42	42
1,190	1,200	54	52	50	49	48	46	45	44	44	43	42
1,200	1,210	55	52	51	50	48	47	45	45	44	43	43
1,210	1,220	55	53	52	50	49	47	46	45	45	44	43
1,220	1,230	56	54	52	51	49	48	47	46	45	44	44
1,230	1,240	57	54	53	51	50	49	47	46	46	45	44
1,240	1,250	57	55	53	52	51	49	48	47	46	45	45
1,250	1,260	58	55	54	53	51	50	48	47	47	46	45
1,260	1,270	58	56	55	53	52	50	49	48	47	46	46
<b>6 PERCENT OF THE EXCESS OVER 1,270 PLUS</b>												
<b>1,270 AND OVER</b>		<b>58</b>	<b>56</b>	<b>55</b>	<b>53</b>	<b>52</b>	<b>50</b>	<b>49</b>	<b>48</b>	<b>47</b>	<b>46</b>	<b>46</b>

# MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

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

**Bi-Weekly**

# MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And The Wages Are --		<b>Bi-Weekly</b>										
		And the number of withholding allowances claimed is--										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
1,060	1,075	33	29	28	27	25	23	22	19	16	14	11
1,075	1,090	34	30	29	27	26	24	22	20	17	14	12
1,090	1,105	34	31	29	28	27	25	23	21	18	15	13
1,105	1,120	35	32	30	29	28	26	24	22	19	16	13
1,120	1,135	36	32	31	30	28	27	25	23	20	17	14
1,135	1,150	37	33	32	30	29	27	26	24	21	18	15
1,150	1,165	37	34	33	31	30	28	26	24	22	19	16
1,165	1,180	38	35	33	32	31	29	27	25	23	20	17
1,180	1,195	39	35	34	33	31	30	28	26	23	21	18
1,195	1,210	40	36	35	34	32	31	29	27	24	22	19
1,210	1,225	40	37	36	34	33	31	30	28	25	23	20
1,225	1,240	41	38	36	35	34	32	31	29	26	23	21
1,240	1,255	42	38	37	36	34	33	31	29	27	24	22
1,255	1,270	43	39	38	37	35	34	32	30	28	25	22
1,270	1,285	43	40	39	37	36	35	33	31	29	26	23
1,285	1,300	44	41	39	38	37	35	34	32	30	27	24
1,300	1,315	45	42	40	39	37	36	35	33	31	28	25
1,315	1,330	46	42	41	40	38	37	35	34	32	29	26
1,330	1,345	47	43	42	40	39	38	36	34	32	30	27
1,345	1,360	47	44	43	41	40	38	37	35	33	31	28
1,360	1,375	48	45	43	42	41	39	38	36	34	32	29
1,375	1,390	49	45	44	43	41	40	39	37	35	32	30
1,390	1,405	50	46	45	43	42	41	39	38	36	33	31
1,405	1,420	50	47	46	44	43	41	40	38	37	34	31
1,420	1,435	51	48	46	45	44	42	41	39	37	35	32
1,435	1,450	52	48	47	46	44	43	42	40	38	36	33
1,450	1,465	53	49	48	46	45	44	42	41	39	37	34
1,465	1,480	53	50	49	47	46	44	43	42	40	38	35
1,480	1,495	54	51	49	48	47	45	44	42	41	39	36
1,495	1,510	55	52	50	49	47	46	45	43	41	40	37
1,510	1,525	56	52	51	50	48	47	45	44	42	40	38
1,525	1,540	57	53	52	50	49	48	46	45	43	41	39
1,540	1,555	58	54	52	51	50	48	47	46	44	42	40
1,555	1,570	59	55	53	52	50	49	48	46	45	43	40
1,570	1,585	60	55	54	53	51	50	49	47	45	44	41
1,585	1,600	61	56	55	53	52	51	49	48	46	44	42
1,600	1,615	61	57	56	54	53	51	50	49	47	45	43
1,615	1,630	62	58	56	55	53	52	51	49	48	46	44
1,630	1,645	63	58	57	56	54	53	52	50	49	47	45
1,645	1,660	64	59	58	56	55	54	52	51	49	48	46
1,660	1,675	65	60	59	57	56	55	53	52	50	48	47
1,675	1,690	66	61	59	58	57	55	54	52	51	49	47
1,690	1,705	67	62	60	59	57	56	55	53	52	50	48
1,705	1,720	68	63	61	59	58	57	55	54	53	51	49
1,720	1,735	69	64	62	60	59	58	56	55	53	52	50
1,735	1,750	70	65	62	61	60	58	57	56	54	53	51
1,750	1,765	70	65	63	62	60	59	58	56	55	53	52
1,765	1,780	71	66	64	63	61	60	58	57	56	54	52
1,780	1,795	72	67	65	63	62	61	59	58	56	55	53
1,795	1,810	73	68	65	64	63	61	60	59	57	56	54
1,810	1,825	74	69	66	65	64	62	61	59	58	57	55
1,825	1,840	75	70	67	66	64	63	62	60	59	57	56
1,840	1,855	76	71	68	66	65	64	62	61	60	58	56
1,855	1,870	77	72	69	67	66	64	63	62	60	59	57
1,870	1,885	78	73	70	68	67	65	64	62	61	60	58
1,885	1,900	79	74	71	69	68	66	65	64	62	61	59
<b>6 PERCENT OF THE EXCESS OVER 1,900 PLUS</b>												
<b>1,900 AND OVER</b>		79	74	71	69	68	66	65	64	62	61	59



# 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	0	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	3	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	1	0	0	0	0	0	0	0	0	0
840	870	5	2	1	0	0	0	0	0	0	0	0
870	900	6	2	1	0	0	0	0	0	0	0	0
900	930	7	3	2	0	0	0	0	0	0	0	0
930	960	8	4	2	1	0	0	0	0	0	0	0
960	990	9	4	3	1	0	0	0	0	0	0	0
990	1,020	9	5	3	2	0	0	0	0	0	0	0
1,020	1,050	10	6	4	2	0	0	0	0	0	0	0
1,050	1,080	11	7	5	3	1	0	0	0	0	0	0
1,080	1,110	12	7	5	3	1	0	0	0	0	0	0
1,110	1,140	13	8	6	4	2	0	0	0	0	0	0
1,140	1,170	14	9	7	5	3	1	0	0	0	0	0
1,170	1,200	16	10	8	6	3	1	0	0	0	0	0
1,200	1,230	17	11	9	7	4	2	0	0	0	0	0
1,230	1,260	22	12	10	8	5	2	1	0	0	0	0
1,260	1,290	23	13	11	8	6	3	1	0	0	0	0
1,290	1,320	25	15	12	9	6	4	2	0	0	0	0
1,320	1,350	22	16	13	10	7	4	2	0	0	0	0
1,350	1,380	23	17	14	11	8	5	3	1	0	0	0
1,380	1,410	25	22	15	12	9	6	3	1	0	0	0
1,410	1,440	26	24	16	14	10	7	4	2	0	0	0
1,440	1,470	27	25	22	15	12	8	5	3	1	0	0
1,470	1,500	29	22	23	16	13	9	6	3	1	0	0
1,500	1,530	30	23	25	17	14	10	7	4	2	0	0
1,530	1,560	32	25	22	23	15	11	8	5	2	1	0
1,560	1,590	33	26	23	24	17	12	9	6	3	1	0
1,590	1,620	35	27	25	25	22	14	10	6	4	2	0
1,620	1,650	36	29	26	23	23	15	11	7	4	2	0
1,650	1,680	38	31	28	24	25	16	12	8	5	3	1
1,680	1,710	40	32	29	26	22	22	13	9	6	3	1
1,710	1,740	41	34	31	27	23	23	15	10	7	4	2
1,740	1,770	43	35	32	29	25	25	16	12	8	5	3
1,770	1,800	44	37	34	30	26	22	17	13	9	6	3
1,800	1,830	46	38	35	32	28	24	23	14	10	7	4
1,830	1,860	47	40	37	33	29	25	24	15	11	8	5
1,860	1,890	49	41	38	35	31	27	26	17	12	9	6
1,890	1,920	50	43	40	37	33	29	23	22	14	10	6
1,920	1,950	52	44	41	38	34	30	25	24	15	11	7
1,950	1,980	53	46	43	40	36	32	26	25	16	12	8
1,980	2,010	55	47	44	41	37	34	28	23	22	13	9
2,010	2,040	56	49	46	43	39	35	30	24	23	15	10
2,040	2,070	58	50	47	44	41	37	32	26	25	16	12
2,070	2,100	59	52	49	46	42	38	34	28	22	17	13
2,100	2,130	61	53	51	48	44	40	35	29	24	23	14
2,130	2,160	62	55	52	49	46	42	37	31	25	24	15
2,160	2,190	64	57	54	51	47	43	39	33	27	26	17
2,190	2,220	66	58	55	52	49	45	41	35	29	23	22

**Monthly**

# MISSOURI INCOME TAX WITHHOLDING TABLES

## If the payroll is MONTHLY

And The Wages Are --		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
2,220	2,250	67	60	57	54	50	46	42	37	31	25	24
2,250	2,280	69	61	58	55	52	48	44	38	32	26	25
2,280	2,310	70	63	60	57	54	50	46	40	34	28	23
2,310	2,340	72	64	61	58	55	51	47	42	36	30	24
2,340	2,370	73	66	63	60	57	53	49	44	38	32	26
2,370	2,400	75	67	64	61	58	55	51	46	40	34	28
2,400	2,430	76	69	66	63	60	56	52	47	41	35	29
2,430	2,460	78	70	67	64	61	58	54	49	43	37	31
2,460	2,490	79	72	69	66	63	59	55	51	45	39	33
2,490	2,520	81	73	70	67	64	61	57	53	47	41	35
2,520	2,550	82	75	72	69	66	63	59	55	49	43	37
2,550	2,580	84	76	73	70	68	64	60	56	50	44	38
2,580	2,610	85	78	75	72	69	66	62	58	52	46	40
2,610	2,640	87	79	77	74	71	68	64	60	54	48	42
2,640	2,670	88	81	78	75	72	69	65	61	56	50	44
2,670	2,700	90	83	80	77	74	71	67	63	58	52	46
2,700	2,730	92	84	81	78	75	72	68	64	59	53	47
2,730	2,760	93	86	83	80	77	74	70	66	61	55	49
2,760	2,790	95	87	84	81	78	75	72	68	63	57	51
2,790	2,820	96	89	86	83	80	77	73	69	65	59	53
2,820	2,850	98	90	87	84	81	78	75	71	67	61	55
2,850	2,880	99	92	89	86	83	80	77	73	68	62	56
2,880	2,910	101	93	90	87	84	81	78	74	70	64	58
2,910	2,940	102	95	92	89	86	83	80	76	72	66	60
2,940	2,970	104	96	93	90	87	84	81	77	73	68	62
2,970	3,000	105	98	95	92	89	86	83	79	75	70	64
3,000	3,030	107	99	96	93	90	88	85	81	77	71	65
3,030	3,060	108	101	98	95	92	89	86	82	78	73	67
3,060	3,090	110	102	99	97	94	91	88	84	80	75	69
3,090	3,120	111	104	101	98	95	92	89	86	82	77	71
3,120	3,150	113	105	103	100	97	94	91	87	83	79	73
3,150	3,180	114	107	104	101	98	95	92	89	85	80	74
3,180	3,210	116	109	106	103	100	97	94	90	86	82	76
3,210	3,240	118	110	107	104	101	98	95	92	88	84	78
3,240	3,270	119	112	109	106	103	100	97	94	90	86	80
3,270	3,300	121	113	110	107	104	101	98	95	91	87	82
3,300	3,330	123	115	112	109	106	103	100	97	93	89	83
3,330	3,360	125	116	113	110	107	104	101	98	94	91	85
3,360	3,390	127	118	115	112	109	106	103	100	96	92	87
3,390	3,420	128	119	116	113	110	107	104	101	98	94	89
3,420	3,450	130	121	118	115	112	109	106	103	99	95	91
3,450	3,480	132	122	119	116	113	110	108	105	101	97	92
3,480	3,510	134	124	121	118	115	112	109	106	103	99	94
3,510	3,540	136	125	122	119	116	114	111	108	104	100	96
3,540	3,570	137	127	124	121	118	115	112	109	106	102	98
3,570	3,600	139	129	125	123	120	117	114	111	107	103	99
3,600	3,630	141	130	127	124	121	118	115	112	109	105	101
3,630	3,660	143	132	129	126	123	120	117	114	111	107	103
3,660	3,690	145	134	130	127	124	121	118	115	112	108	104
3,690	3,720	146	136	132	129	126	123	120	117	114	110	106
3,720	3,750	148	138	133	130	127	124	121	118	115	112	108
3,750	3,780	150	139	135	132	129	126	123	120	117	113	109
3,780	3,810	152	141	136	133	130	127	124	121	118	115	111
3,810	3,840	154	143	138	135	132	129	126	123	120	116	112
3,840	3,870	155	145	139	136	133	130	127	124	121	118	114
3,870	3,900	157	147	141	138	135	132	129	126	123	120	116
<b>6 PERCENT OF THE EXCESS OVER 3,900 PLUS</b>												
<b>3,900 AND OVER</b>		157	147	141	138	135	132	129	126	123	120	116

# 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	1	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	0	0	0	0	0	0	0	0	0	0
405	420	2	1	0	0	0	0	0	0	0	0	0
420	435	3	1	0	0	0	0	0	0	0	0	0
435	450	3	1	1	0	0	0	0	0	0	0	0
450	465	3	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	4	2	1	1	0	0	0	0	0	0	0
495	510	5	3	2	1	0	0	0	0	0	0	0
510	525	5	3	2	1	0	0	0	0	0	0	0
525	540	6	3	2	1	0	0	0	0	0	0	0
540	555	6	4	3	2	1	0	0	0	0	0	0
555	570	7	4	3	2	1	0	0	0	0	0	0
570	585	7	5	4	2	1	0	0	0	0	0	0
585	600	8	5	4	3	2	1	0	0	0	0	0
600	615	8	6	4	3	2	1	0	0	0	0	0
615	630	11	6	5	4	2	1	0	0	0	0	0
630	645	12	7	5	4	3	1	1	0	0	0	0
645	660	12	7	6	5	3	2	1	0	0	0	0
660	675	11	8	6	5	4	2	1	0	0	0	0
675	690	12	8	7	6	4	3	1	0	0	0	0
690	705	12	11	8	6	5	3	2	1	0	0	0
705	720	13	12	8	7	5	4	2	1	0	0	0
720	735	14	12	11	7	6	4	2	1	0	0	0
735	750	14	11	12	8	6	5	3	2	1	0	0
750	765	15	12	12	9	7	5	3	2	1	0	0
765	780	16	12	11	11	8	6	4	2	1	0	0
780	795	17	13	12	12	8	6	4	3	1	1	0
795	810	17	14	12	13	11	7	5	3	2	1	0
810	825	18	14	13	11	12	7	5	4	2	1	0
825	840	19	15	14	12	12	8	6	4	3	1	0
840	855	20	16	15	13	11	11	7	5	3	2	1
855	870	21	17	15	13	12	12	7	5	4	2	1
870	885	21	18	16	14	12	12	8	6	4	2	1
885	900	22	18	17	15	13	11	9	6	5	3	2
900	915	23	19	18	16	14	12	11	7	5	3	2
915	930	24	20	18	17	15	13	12	8	6	4	2
930	945	24	21	19	17	16	14	13	8	6	4	3
945	960	25	21	20	18	16	14	12	11	7	5	3
960	975	26	22	21	19	17	15	12	12	7	5	4
975	990	27	23	21	20	18	16	13	13	8	6	4
990	1,005	27	24	22	21	19	17	14	11	11	7	5
1,005	1,020	28	24	23	21	20	18	15	12	12	7	5
1,020	1,035	29	25	24	22	20	18	16	13	12	8	6
1,035	1,050	30	26	24	23	21	19	17	14	11	9	6
1,050	1,065	30	27	25	24	22	20	18	15	12	11	7
1,065	1,080	31	28	26	25	23	21	19	16	13	12	8
1,080	1,095	32	28	27	25	24	22	20	17	14	13	8
1,095	1,110	33	29	28	26	24	22	20	17	14	12	11

**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	30	28	27	25	23	21	18	15	12	12
1,125	1,140	34	31	29	28	26	24	22	19	16	13	13
1,140	1,155	35	31	30	28	27	25	23	20	17	14	11
1,155	1,170	36	32	31	29	28	26	24	21	18	15	12
1,170	1,185	37	33	31	30	28	26	24	22	19	16	13
1,185	1,200	37	34	32	31	29	27	25	23	20	17	14
1,200	1,215	38	34	33	31	30	28	26	24	21	18	15
1,215	1,230	39	35	34	32	31	29	27	25	22	19	16
1,230	1,245	40	36	34	33	31	30	28	26	23	20	17
1,245	1,260	40	37	35	34	32	31	29	26	23	20	17
1,260	1,275	41	37	36	34	33	31	29	27	24	21	18
1,275	1,290	42	38	37	35	34	32	30	28	25	22	19
1,290	1,305	43	39	37	36	35	33	31	29	26	23	20
1,305	1,320	43	40	38	37	35	34	32	30	27	24	21
1,320	1,335	44	41	39	38	36	35	33	31	28	25	22
1,335	1,350	45	41	40	38	37	35	33	31	29	26	23
1,350	1,365	46	42	41	39	38	36	34	32	30	27	24
1,365	1,380	47	43	41	40	38	37	35	33	31	28	25
1,380	1,395	47	44	42	41	39	38	36	34	32	29	26
1,395	1,410	48	44	43	41	40	38	37	35	32	29	26
1,410	1,425	49	45	44	42	41	39	37	35	33	30	27
1,425	1,440	50	46	44	43	41	40	38	36	34	31	28
1,440	1,455	50	47	45	44	42	41	39	37	35	32	29
1,455	1,470	51	47	46	44	43	41	40	38	36	33	30
1,470	1,485	52	48	47	45	44	42	41	39	37	34	31
1,485	1,500	53	49	47	46	44	43	41	40	38	35	32
1,500	1,515	53	50	48	47	45	44	42	40	38	36	33
1,515	1,530	54	50	49	47	46	45	43	41	39	37	34
1,530	1,545	55	51	50	48	47	45	44	42	40	38	35
1,545	1,560	56	52	50	49	48	46	45	43	41	38	35
1,560	1,575	56	53	51	50	48	47	45	44	42	39	36
1,575	1,590	57	54	52	51	49	48	46	44	42	40	37
1,590	1,605	58	54	53	51	50	48	47	45	43	41	38
1,605	1,620	59	55	54	52	51	49	48	46	44	42	39
1,620	1,635	60	56	54	53	51	50	48	47	45	43	40
1,635	1,650	61	57	55	54	52	51	49	48	46	44	41
1,650	1,665	61	57	56	54	53	51	50	48	46	44	42
1,665	1,680	62	58	57	55	54	52	51	49	47	45	43
1,680	1,695	63	59	57	56	54	53	51	50	48	46	44
1,695	1,710	64	60	58	57	55	54	52	51	49	47	44
1,710	1,725	65	60	59	57	56	54	53	52	50	48	45
1,725	1,740	66	61	60	58	57	55	54	52	50	48	46
1,740	1,755	67	62	60	59	57	56	55	53	51	49	47
1,755	1,770	68	63	61	60	58	57	55	54	52	50	48
1,770	1,785	69	63	62	60	59	58	56	55	53	51	49
1,785	1,800	70	64	63	61	60	58	57	55	54	52	50
1,800	1,815	70	65	63	62	61	59	58	56	55	53	51
1,815	1,830	71	66	64	63	61	60	58	57	55	53	51
1,830	1,845	72	67	65	64	62	61	59	58	56	54	52
1,845	1,860	73	68	66	64	63	61	60	58	57	55	53
1,860	1,875	74	69	67	65	64	62	61	59	58	56	54
1,875	1,890	75	70	67	66	64	63	61	60	58	57	55
1,890	1,905	76	71	68	67	65	64	62	61	59	57	55
1,905	1,920	77	72	69	67	66	64	63	61	60	58	56
1,920	1,935	78	72	70	68	67	65	64	62	61	59	57
1,935	1,950	79	73	70	69	67	66	64	63	62	60	58
<b>6 PERCENT OF THE EXCESS OVER 1,950 PLUS</b>												
<b>1,950 AND OVER</b>		<b>79</b>	<b>73</b>	<b>70</b>	<b>69</b>	<b>67</b>	<b>66</b>	<b>64</b>	<b>63</b>	<b>62</b>	<b>60</b>	<b>58</b>



