



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://mytax.mo.gov/rptp/portal/business/register-new-business> 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/rptportal/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, **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/rptportal/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, 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/rptportal/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/rptportal/home/withholding-calculator> to try our online withholding tax calculator.

Federal Income Tax Deduction

In the 2018 legislative session, House Bill 2540 was passed and amended Section 143.171, RSMo, related to the federal tax deduction. Effective for tax year 2019, the federal income tax deduction taxpayers may claim is prorated based on the taxpayer's Missouri adjusted gross income. In an attempt to ease implementation of the new withholding formula, the Department of Revenue chose to remove the federal tax deduction from the withholding tax calculation. This change may result in a small increase to the amount withheld from employee's paychecks. Any withholding in excess of the tax owed will be refunded after the taxpayer files their individual income tax return.

Missouri Adjusted Gross Income is	Allowed Federal Income Tax Deduction Percentage is
\$25,000 or less	35%
From \$25,001 to \$50,000	25%
From \$50,001 to \$100,000	15%
From \$100,001 to \$125,000	5%
\$125,001 or more	0%

Not to exceed \$5,000 for single taxpayers or \$10,000 for combined returns.

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 9.
- The file must be submitted by January 31, 2019.
- A secure upload method will be provided by the Department.
- 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: businesstaxregister@dor.mo.gov

General Information Concerning Withholding Tax:

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

Missouri Income Tax Withholding Instructions

1. Employers

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

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

Transient Employers — [Section 285.230, RSMo](#), requires transient employers who temporarily transact any business in Missouri to file a financial assurance instrument with the 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 5.4% = 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 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://mytax.mo.gov/rptp/portal/business/register-new-business> 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 businessstaxregister@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 businesstaxregister@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 5.4 percent of the supplemental wages.
- 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, 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 5.4 percent. If a periodic distribution, follow the formula on page 6, or use the tax tables provided on pages 16-25.

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) Filing status as indicated on the [Form MO W-4](#).
- 3) If an employee does not complete and turn in the required Form MO W-4, withhold at a single tax rate.

A. Employee Withholding Certificate (Form MO W-4)

Each employee is required to file a completed Form MO W-4 to indicate their filing status on their income tax return. 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 may want to withhold an additional amount on Line 2 of Form MO W-4 for their principal employer. This is to ensure that the total amount withheld will be closer to the actual income tax liability. Failure to have enough withheld from each payroll period 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, or income from multiple jobs he or she may request additional amounts be withheld in addition to the standard withholding calculations that are based on the standard deduction for the filing status indicated on the Form MO W-4. The additional amount should be included on Form MO W-4, Line 2. In addition, employees that expect to receive a refund (as a result of itemized deductions, modifications or tax credits) on their tax return, may direct the employer to only withhold the amount indicated on Line 3 of the MO W-4. The employer will not use the standard calculations for withholding. This will be an exception situation, most taxpayers will not use this option. If the employee does not indicate an amount to withhold or if the amount indicated is more than is available for the payroll period, the employer will use the standard calculations. 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 filing status is shown at the top of each of the remaining columns. The withholding tables are provided at <http://dor.mo.gov/business/withhold/>.

B. Percentage Formula Withholding

The formula on page 13 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, 2020	Apr. 30, 2019 Jul. 31, 2019 Oct. 31, 2019 Jan. 31, 2020	Feb. 15 Mar. 15 Apr. 30 May 15 Jun. 17 July 31 Aug. 15 Sept. 16 Oct. 31 Nov. 15 Dec. 16 Jan. 31, 2020	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 <https://mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline>

. 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. 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. 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 5 percent for calendar year 2019, (.0001370 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. 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

Employers with 250 or more Form W-2s must file their annual report electronically. 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 outlined on our website at <https://dor.mo.gov/business/withhold/EFW2.php>. Employers with fewer than 250 W-2s can also file through our electronic filing method. For more information visit our website at <https://dor.mo.gov/business/withhold/EFW2.php>. If you have additional questions you may contact the Department's Electronic Services Section by e-mail at elecfile@dor.mo.gov or by telephone at (573) 751-8150.

If you already include the 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. If you do not include the RS records in your SSA file you must add the RS records before submitting your Missouri file via compact disc or flash drive. The additional data specifications for paperless reporting required by the state of Missouri are listed on our website at <https://dor.mo.gov/business/withhold/EFW2.php>. 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. 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 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, visit our website at <https://dor.mo.gov/business/withhold/EFW2.php> for electronic filing specifications.
- 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 RV record.
- Submit your electronic files 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).

2019 Missouri Withholding Tax Formula

Step 1—Using Annual Amounts

(Refer to Federal Publication 15 for questions concerning gross taxable income.)

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. **Filing Status - Standard Deduction** (annual amounts)

Single: \$12,200

Married and Spouse Works: \$12,200

Married Filing Separate: \$12,200

Married and Spouse Does Not Work (this is determined by the check box on Form MO W-4, Line 1, and is not a separate filing status): \$24,400

Head of Household: \$18,350

3. **Missouri Taxable Income** — Subtract the annual Standard Deduction from the annual gross income. 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.

In the 2018 legislative session, House Bill 2540 was passed and amended Section 143.171, RSMo, related to the federal tax deduction. Effective for tax year 2019, the federal income tax deduction taxpayers may claim is prorated based on the taxpayer's Missouri adjusted gross income. In an attempt to ease implementation of the new withholding formula, the Department of Revenue chose to remove the federal tax deduction from the withholding tax calculation. This change may result in a small increase to the amount withheld from employee's paychecks. Any withholding in excess of the tax owed will be refunded after the taxpayer files their individual income tax return.

The Department of Revenue encourages all employees to review their W-4 and to make corresponding changes based on their filing status. There are no longer allowances in the Missouri withholding tables. Employees can no longer increase or decrease the amount withheld from their paychecks by claiming allowances that are not consistent with their specific filing situation. If the employee needs additional amounts withheld, they should add the additional amount on line 2 of the W-4.

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 5.4 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 \$ 20.00	\$ 0.00 to \$ 41.00
2.0%	4.01 to 8.00	20.01 to 41.00	41.01 to 81.00
2.5%	8.01 to 12.00	41.01 to 61.00	81.01 to 122.00
3.0%	12.01 to 16.00	61.01 to 81.00	122.01 to 162.00
3.5%	16.01 to 20.00	81.01 to 101.00	162.01 to 203.00
4.0%	20.01 to 24.00	101.01 to 122.00	203.01 to 243.00
4.5%	24.01 to 28.00	122.01 to 142.00	243.01 to 284.00
5.0%	28.01 to 32.00	142.01 to 162.00	284.01 to 324.00
5.4%	\$32.01 and over	162.01 and over	324.01 and over

Rates	Semi-Monthly Payroll	Monthly Payroll	Annual Payroll
1.5%	\$ 0.00 to \$ 44.00	\$ 0.00 to \$ 88.00	\$ 0.00 to \$1,053.00
2.0%	44.01 to 88.00	88.01 to 176.00	1,053.01 to 2,106.00
2.5%	88.01 to 132.00	176.01 to 263.00	2,106.01 to 3,159.00
3.0%	132.01 to 176.00	263.01 to 351.00	3,159.01 to 4,212.00
3.5%	176.01 to 219.00	351.01 to 439.00	4,212.01 to 5,265.00
4.0%	219.01 to 263.00	439.01 to 527.00	5,265.01 to 6,318.00
4.5%	263.01 to 307.00	527.01 to 614.00	6,318.01 to 7,371.00
5.0%	307.01 to 351.00	614.01 to 702.00	7,371.0 to 8,424.00
5.4%	351.01 and over	702.01 and over	8424.01 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 2, of the Employer's Withholding Certificate (Form MO W-4).

Missouri Withholding Formula Example

Employee is married (spouse works)

Annual Gross Income	\$35,000.00	
Annual Standard Deduction	- 12,200.00	(annual standard) (\$24,400 ÷ 2 = \$12,200)
Missouri Taxable Income	\$22,800.00	

Income Tax Withholding Percentage Table (Annual Payroll Period)

	\$ 1,053.00	x	1.5%	=	\$ 16.00		\$ 22,800.00
	1,053.00	x	2.0	=	21.00	-	8,424.00
	1,053.00	x	2.5	=	26.00	\$	14,376.00 EXCESS
	1,053.00	x	3.0	=	32.00	x	5.4%
	1,053.00	x	3.5	=	37.00	\$	776.30
	1,053.00	x	4.0	=	42.00		
	1,053.00	x	4.5	=	47.00	\$	776.30
	1,053.00	x	5.0	=	53.00	+	274.00
	8,424.00	x	5.4	=	274.00	\$	1,050.30 Annual Missouri Withholding

$\$1,050.30 \div 12 = \88.00 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.



Missouri Department of Revenue
Employer's Return of Income Taxes Withheld

Department Use Only
 (MM/DD/YY)

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Amended Return

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

Missouri Tax I.D. Number

Federal Employer I.D. Number

Reporting Period (MM/YY)

Business Name

Address

City State

ZIP -

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)
 Out Of Business Sold Business
 Filed under Professional Employer Organization (PEO)
 PEO Name

1. Withholding this period	1	<input type="text"/>	.00
2. Compensation deduction.....	2	<input type="text"/>	.00
3. Existing credit(s) or overpayment(s).....	3	<input type="text"/>	.00
4. Balance due.....	4	<input type="text"/>	.00
5. Additions to tax (see instructions).....	5	<input type="text"/>	.00
6. Interest (see instructions)	6	<input type="text"/>	.00
7. Total amount due (U. S. Funds only) or overpaid.....	7	<input type="text"/>	.00
		<input type="text"/>	.00

Department Use Only

<input type="text"/>	.00
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Signature Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature Printed Name

Title Date Signed (MM/DD/YY)

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 Certificate

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

Employee	Full Name		Social Security Number			
	Home Address (Number and Street or Rural Route)		City or Town		State	ZIP Code
	1. Filing Status: Check the appropriate filing status below. <input type="checkbox"/> Single or Married Spouse Works or Married Filing Separate <input type="checkbox"/> Married (Spouse does not work) <input type="checkbox"/> Head of Household					
	2. 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 tax by the number of pay periods in a year. Enter the additional amount to be withheld each pay period on line 2.....					2
3. Reduced withholding: If you expect to receive a refund (as a result of itemized deductions, modifications or tax credits) on your tax return, you may direct your employer to only withhold the amount indicated on line 3. Your employer will not use the standard calculations for withholding. If you designate an amount that is too low, it could result in you being under withheld. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld instead of the standard calculation. If no amount is indicated on line 3, the standard calculations will be used.....					3	
4. Exempt Status: Select the appropriate reason you are claiming an exemption from withholding below and indicate EXEMPT on line 4.					4	
<input type="checkbox"/> I am exempt because I had a right to a refund of all Missouri income tax withheld last year and expect to have no tax liability this year. A new MO W-4 must be completed annually if you wish to continue the exemption.						
<input type="checkbox"/> I am exempt because I 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.						
<input type="checkbox"/> I am exempt because my income is earned as a member of any active duty component of the Armed Forces of the United States and I am eligible for the military income deduction.						

Signature	Under penalties of perjury, I certify that the information provided on this form is true and accurate.					
	Employee's Signature (Form is not valid unless you sign it)					Date (MM/DD/YYYY) ____/____/____

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

Employee Information

Visit our online withholding calculator <https://mytax.mo.gov/rptp/portal/home/withholding-calculator>.

Items to Remember:

- Employees must complete a new form if their filing status changes or to adjust the amount of withholding.
- 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.
- Additional information can be found at <https://dor.mo.gov/business/>.

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

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

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is DAILY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
0	60	0	0	0
60	63	0	0	0
63	66	0	0	0
66	69	1	0	0
69	72	1	0	0
72	75	1	0	0
75	78	1	0	0
78	81	1	0	0
81	84	1	0	0
84	87	1	0	0
87	90	2	0	0
90	93	2	1	0
93	96	2	1	0
96	99	2	1	0
99	102	2	1	0
102	105	2	1	0
105	108	3	1	0
108	111	3	1	0
111	114	3	2	0
114	117	3	2	1
117	120	3	2	1
120	123	3	2	1
123	126	3	2	1
126	129	4	2	1
129	132	4	3	1
132	135	4	3	1
135	138	4	3	2
138	141	4	3	2
141	144	4	3	2
144	147	5	3	2
147	150	5	4	2
150	153	5	4	2
153	156	5	4	3
156	159	5	4	3
159	162	5	4	3
162	165	6	4	3
165	168	6	4	3
168	171	6	5	3
171	174	6	5	4
174	177	6	5	4
177	180	6	5	4
180	183	7	5	4
183	186	7	5	4
186	189	7	6	4
189	192	7	6	5
192	195	7	6	5
195	198	7	6	5
198	201	8	6	5
201	204	8	6	5
204	207	8	7	5
207	210	8	7	5
210	213	8	7	6
213	216	8	7	6
216	219	9	7	6
219	222	9	7	6
222	225	9	8	6
225	228	9	8	6
228	231	9	8	7
231	234	9	8	7
234	237	9	8	7

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is DAILY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
237	240	10	8	7
240	243	10	9	7
243	246	10	9	7
246	249	10	9	8
249	252	10	9	8
252	255	10	9	8
255	258	11	9	8
258	261	11	10	8
261	264	11	10	8
264	267	11	10	9
267	270	11	10	9
270	273	11	10	9
273	276	12	10	9
276	279	12	10	9
279	282	12	11	9
282	285	12	11	10
285	288	12	11	10
288	291	12	11	10
291	294	13	11	10
294	297	13	11	10
297	300	13	12	10
300	303	13	12	11
303	306	13	12	11
306	309	13	12	11
309	312	14	12	11
312	315	14	12	11
315	318	14	13	11
318	321	14	13	11
321	324	14	13	12
324	327	14	13	12
327	330	15	13	12
330	333	15	13	12
333	336	15	14	12
336	339	15	14	12
339	342	15	14	13
342	345	15	14	13
345	348	15	14	13
348	351	16	14	13
351	354	16	15	13
354	357	16	15	13
357	360	16	15	14
360	363	16	15	14
363	366	16	15	14
366	369	17	15	14
369	372	17	16	14
372	375	17	16	14
375	378	17	16	15
378	381	17	16	15
381	384	17	16	15
384	387	18	16	15
387	390	18	16	15
390	393	18	17	15
393	396	18	17	16
396	399	18	17	16
399	402	18	17	16
402	405	19	17	16
5.4 PERCENT OF THE EXCESS OVER 405 PLUS				
405 AND OVER		19	17	16

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is WEEKLY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
0	210	0	0	0
210	220	0	0	0
220	230	0	0	0
230	240	0	0	0
240	250	0	0	0
250	260	0	0	0
260	270	1	0	0
270	280	1	0	0
280	290	1	0	0
290	300	1	0	0
300	310	2	0	0
310	320	2	0	0
320	330	2	0	0
330	340	3	0	0
340	350	3	0	0
350	360	3	0	0
360	370	4	0	0
370	380	4	0	0
380	390	5	1	0
390	400	5	1	0
400	410	6	1	0
410	420	6	1	0
420	430	7	2	0
430	440	7	2	0
440	450	8	2	0
450	460	8	3	0
460	470	9	3	0
470	480	10	3	0
480	490	10	4	0
490	500	11	4	0
500	510	11	5	1
510	520	12	5	1
520	530	12	6	1
530	540	13	6	1
540	550	13	7	2
550	560	14	7	2
560	570	14	8	2
570	580	15	9	3
580	590	15	9	3
590	600	16	10	4
600	610	17	10	4
610	620	17	11	4
620	630	18	11	5
630	640	18	12	5
640	650	19	12	6
650	660	19	13	7
660	670	20	13	7
670	680	20	14	8
680	690	21	14	8
690	700	21	15	9
700	710	22	16	9
710	720	22	16	10
720	730	23	17	10
730	740	24	17	11
740	750	24	18	11
750	760	25	18	12
760	770	25	19	12
770	780	26	19	13
780	790	26	20	14
790	800	27	20	14

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is WEEKLY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
800	810	27	21	15
810	820	28	21	15
820	830	28	22	16
830	840	29	23	16
840	850	29	23	17
850	860	30	24	17
860	870	31	24	18
870	880	31	25	18
880	890	32	25	19
890	900	32	26	20
900	910	33	26	20
910	920	33	27	21
920	930	34	27	21
930	940	34	28	22
940	950	35	28	22
950	960	35	29	23
960	970	36	30	23
970	980	37	30	24
980	990	37	31	24
990	1,000	38	31	25
1,000	1,010	38	32	25
1,010	1,020	39	32	26
1,020	1,030	39	33	27
1,030	1,040	40	33	27
1,040	1,050	40	34	28
1,050	1,060	41	34	28
1,060	1,070	41	35	29
1,070	1,080	42	36	29
1,080	1,090	42	36	30
1,090	1,100	43	37	30
1,100	1,110	44	37	31
1,110	1,120	44	38	31
1,120	1,130	45	38	32
1,130	1,140	45	39	32
1,140	1,150	46	39	33
1,150	1,160	46	40	34
1,160	1,170	47	40	34
1,170	1,180	47	41	35
1,180	1,190	48	41	35
1,190	1,200	48	42	36
1,200	1,210	49	43	36
1,210	1,220	49	43	37
1,220	1,230	50	44	37
1,230	1,240	51	44	38
1,240	1,250	51	45	38
1,250	1,260	52	45	39
1,260	1,270	52	46	39
1,270	1,280	53	46	40
1,280	1,290	53	47	41
1,290	1,300	54	47	41
1,300	1,310	54	48	42
1,310	1,320	55	48	42
1,320	1,330	55	49	43
1,330	1,340	56	50	43
1,340	1,350	56	50	44
1,350	1,360	57	51	44
5.4 PERCENT OF THE EXCESS OVER 1,360 PLUS				
1,360 AND OVER		57	51	44

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is BI-WEEKLY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
0	445	0	0	0
445	460	0	0	0
460	475	0	0	0
475	490	0	0	0
490	505	0	0	0
505	520	1	0	0
520	535	1	0	0
535	550	1	0	0
550	565	2	0	0
565	580	2	0	0
580	595	2	0	0
595	610	3	0	0
610	625	3	0	0
625	640	4	0	0
640	655	4	0	0
655	670	5	0	0
670	685	5	0	0
685	700	6	0	0
700	715	7	0	0
715	730	7	0	0
730	745	8	0	0
745	760	9	1	0
760	775	9	1	0
775	790	10	1	0
790	805	11	2	0
805	820	12	2	0
820	835	12	2	0
835	850	13	3	0
850	865	14	3	0
865	880	15	4	0
880	895	16	4	0
895	910	16	5	0
910	925	17	5	0
925	940	18	6	0
940	955	19	7	0
955	970	20	7	0
970	985	20	8	1
985	1,000	21	9	1
1,000	1,015	22	9	1
1,015	1,030	23	10	1
1,030	1,045	24	11	2
1,045	1,060	25	12	2
1,060	1,075	25	13	3
1,075	1,090	26	13	3
1,090	1,105	27	14	4
1,105	1,120	28	15	4
1,120	1,135	29	16	5
1,135	1,150	29	17	5
1,150	1,165	30	17	6
1,165	1,180	31	18	6
1,180	1,195	32	19	7
1,195	1,210	33	20	8
1,210	1,225	33	21	8
1,225	1,240	34	21	9
1,240	1,255	35	22	10
1,255	1,270	36	23	11
1,270	1,285	37	24	11
1,285	1,300	37	25	12
1,300	1,315	38	26	13
1,315	1,330	39	26	14

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is BI-WEEKLY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
1,330	1,345	40	27	15
1,345	1,360	41	28	15
1,360	1,375	42	29	16
1,375	1,390	42	30	17
1,390	1,405	43	30	18
1,405	1,420	44	31	19
1,420	1,435	45	32	19
1,435	1,450	46	33	20
1,450	1,465	46	34	21
1,465	1,480	47	34	22
1,480	1,495	48	35	23
1,495	1,510	49	36	24
1,510	1,525	50	37	24
1,525	1,540	50	38	25
1,540	1,555	51	38	26
1,555	1,570	52	39	27
1,570	1,585	53	40	28
1,585	1,600	54	41	28
1,600	1,615	55	42	29
1,615	1,630	55	43	30
1,630	1,645	56	43	31
1,645	1,660	57	44	32
1,660	1,675	58	45	32
1,675	1,690	59	46	33
1,690	1,705	59	47	34
1,705	1,720	60	47	35
1,720	1,735	61	48	36
1,735	1,750	62	49	36
1,750	1,765	63	50	37
1,765	1,780	63	51	38
1,780	1,795	64	51	39
1,795	1,810	65	52	40
1,810	1,825	66	53	41
1,825	1,840	67	54	41
1,840	1,855	67	55	42
1,855	1,870	68	56	43
1,870	1,885	69	56	44
1,885	1,900	70	57	45
1,900	1,915	71	58	45
1,915	1,930	72	59	46
1,930	1,945	72	60	47
1,945	1,960	73	60	48
1,960	1,975	74	61	49
1,975	1,990	75	62	49
1,990	2,005	76	63	50
2,005	2,020	76	64	51
2,020	2,035	77	64	52
2,035	2,050	78	65	53
2,050	2,065	79	66	53
2,065	2,080	80	67	54
2,080	2,095	80	68	55
2,095	2,110	81	68	56
2,110	2,125	82	69	57
2,125	2,140	83	70	58
2,140	2,155	84	71	58
2,155	2,170	84	72	59
5.4 PERCENT OF THE EXCESS OVER 2,170 PLUS				
2,170 AND OVER		84	72	59

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is MONTHLY:		Updated: 02/08/2019		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
0	1,020	0	0	0
1,020	1,050	0	0	0
1,050	1,080	1	0	0
1,080	1,110	1	0	0
1,110	1,140	2	0	0
1,140	1,170	2	0	0
1,170	1,200	3	0	0
1,200	1,230	4	0	0
1,230	1,260	4	0	0
1,260	1,290	5	0	0
1,290	1,320	6	0	0
1,320	1,350	7	0	0
1,350	1,380	8	0	0
1,380	1,410	9	0	0
1,410	1,440	10	0	0
1,440	1,470	11	0	0
1,470	1,500	12	0	0
1,500	1,530	13	0	0
1,530	1,560	15	0	0
1,560	1,590	16	1	0
1,590	1,620	17	1	0
1,620	1,650	19	2	0
1,650	1,680	20	2	0
1,680	1,710	22	3	0
1,710	1,740	23	4	0
1,740	1,770	25	4	0
1,770	1,800	26	5	0
1,800	1,830	28	6	0
1,830	1,860	30	7	0
1,860	1,890	31	8	0
1,890	1,920	33	9	0
1,920	1,950	35	10	0
1,950	1,980	36	11	0
1,980	2,010	38	12	0
2,010	2,040	39	13	0
2,040	2,070	41	14	0
2,070	2,100	43	16	1
2,100	2,130	44	17	1
2,130	2,160	46	18	2
2,160	2,190	47	20	2
2,190	2,220	49	21	3
2,220	2,250	51	23	4
2,250	2,280	52	25	4
2,280	2,310	54	26	5
2,310	2,340	56	28	6
2,340	2,370	57	30	7
2,370	2,400	59	31	8
2,400	2,430	60	33	9
2,430	2,460	62	34	10
2,460	2,490	64	36	11
2,490	2,520	65	38	12
2,520	2,550	67	39	14
2,550	2,580	69	41	15
2,580	2,610	70	42	16
2,610	2,640	72	44	17
2,640	2,670	73	46	19
2,670	2,700	75	47	20
2,700	2,730	77	49	22
2,730	2,760	78	51	23
2,760	2,790	80	52	25

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is MONTHLY:		Updated: 02/08/2019		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
2,790	2,820	81	54	27
2,820	2,850	83	55	28
2,850	2,880	85	57	30
2,880	2,910	86	59	31
2,910	2,940	88	60	33
2,940	2,970	90	62	35
2,970	3,000	91	64	36
3,000	3,030	93	65	38
3,030	3,060	94	67	40
3,060	3,090	96	68	41
3,090	3,120	98	70	43
3,120	3,150	99	72	44
3,150	3,180	101	73	46
3,180	3,210	103	75	48
3,210	3,240	104	77	49
3,240	3,270	106	78	51
3,270	3,300	107	80	53
3,300	3,330	109	81	54
3,330	3,360	111	83	56
3,360	3,390	112	85	57
3,390	3,420	114	86	59
3,420	3,450	116	88	61
3,450	3,480	117	89	62
3,480	3,510	119	91	64
3,510	3,540	120	93	65
3,540	3,570	122	94	67
3,570	3,600	124	96	69
3,600	3,630	125	98	70
3,630	3,660	127	99	72
3,660	3,690	128	101	74
3,690	3,720	130	102	75
3,720	3,750	132	104	77
3,750	3,780	133	106	78
3,780	3,810	135	107	80
3,810	3,840	137	109	82
3,840	3,870	138	111	83
3,870	3,900	140	112	85
3,900	3,930	141	114	87
3,930	3,960	143	115	88
3,960	3,990	145	117	90
3,990	4,020	146	119	91
4,020	4,050	148	120	93
4,050	4,080	150	122	95
4,080	4,110	151	123	96
4,110	4,140	153	125	98
4,140	4,170	154	127	99
4,170	4,200	156	128	101
4,200	4,230	159	132	104
4,230	4,260	161	133	106
4,260	4,290	162	135	108
4,290	4,320	164	136	109
4,320	4,350	166	138	111
4,350	4,380	167	140	112
4,380	4,410	169	141	114
4,410	4,440	171	143	116
5.4 PERCENT OF THE EXCESS OVER 4,440 PLUS				
4,440 AND OVER		171	143	116

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is SEMI - MONTHLY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
0	510	0	0	0
510	525	0	0	0
525	540	0	0	0
540	555	1	0	0
555	570	1	0	0
570	585	1	0	0
585	600	1	0	0
600	615	2	0	0
615	630	2	0	0
630	645	3	0	0
645	660	3	0	0
660	675	3	0	0
675	690	4	0	0
690	705	4	0	0
705	720	5	0	0
720	735	5	0	0
735	750	6	0	0
750	765	7	0	0
765	780	7	0	0
780	795	8	0	0
795	810	9	1	0
810	825	9	1	0
825	840	10	1	0
840	855	11	1	0
855	870	12	2	0
870	885	12	2	0
885	900	13	3	0
900	915	14	3	0
915	930	15	3	0
930	945	16	4	0
945	960	16	4	0
960	975	17	5	0
975	990	18	5	0
990	1,005	19	6	0
1,005	1,020	20	7	0
1,020	1,035	20	7	0
1,035	1,050	21	8	0
1,050	1,065	22	9	1
1,065	1,080	23	9	1
1,080	1,095	24	10	1
1,095	1,110	25	11	2
1,110	1,125	25	12	2
1,125	1,140	26	12	2
1,140	1,155	27	13	3
1,155	1,170	28	14	3
1,170	1,185	29	15	4
1,185	1,200	29	16	4
1,200	1,215	30	16	4
1,215	1,230	31	17	5
1,230	1,245	32	18	6
1,245	1,260	33	19	6
1,260	1,275	33	20	7
1,275	1,290	34	20	7
1,290	1,305	35	21	8
1,305	1,320	36	22	9
1,320	1,335	37	23	9
1,335	1,350	38	24	10
1,350	1,365	38	24	11
1,365	1,380	39	25	12
1,380	1,395	40	26	12

2019 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is SEMI - MONTHLY:		Updated: 12/17/2018		
The wages are:		And the filing status is:		
		Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
At Least	But Less Than			
1,395	1,410	41	27	13
1,410	1,425	42	28	14
1,425	1,440	42	29	15
1,440	1,455	43	29	16
1,455	1,470	44	30	17
1,470	1,485	45	31	17
1,485	1,500	46	32	18
1,500	1,515	46	33	19
1,515	1,530	47	33	20
1,530	1,545	48	34	21
1,545	1,560	49	35	21
1,560	1,575	50	36	22
1,575	1,590	50	37	23
1,590	1,605	51	37	24
1,605	1,620	52	38	25
1,620	1,635	53	39	25
1,635	1,650	54	40	26
1,650	1,665	55	41	27
1,665	1,680	55	41	28
1,680	1,695	56	42	29
1,695	1,710	57	43	29
1,710	1,725	58	44	30
1,725	1,740	59	45	31
1,740	1,755	59	46	32
1,755	1,770	60	46	33
1,770	1,785	61	47	34
1,785	1,800	62	48	34
1,800	1,815	63	49	35
1,815	1,830	63	50	36
1,830	1,845	64	50	37
1,845	1,860	65	51	38
1,860	1,875	66	52	38
1,875	1,890	67	53	39
1,890	1,905	67	54	40
1,905	1,920	68	54	41
1,920	1,935	69	55	42
1,935	1,950	70	56	42
1,950	1,965	71	57	43
1,965	1,990	72	58	44
1,990	2,005	73	59	45
2,005	2,020	74	60	46
2,020	2,035	74	61	47
2,035	2,050	75	61	48
2,050	2,065	76	62	49
2,065	2,080	77	63	49
2,080	2,095	78	64	50
2,095	2,110	79	65	51
2,110	2,125	79	66	52
2,125	2,140	80	66	53
2,140	2,155	81	67	54
2,155	2,170	82	68	54
2,170	2,185	83	69	55
2,185	2,200	83	70	56
2,200	2,215	84	70	57
2,215	2,230	85	71	58
2,230	2,245	86	72	58
5.4 PERCENT OF THE EXCESS OVER 2,245 PLUS				
2,245 AND OVER		86	72	58

