

# MISSOURI DEPARTMENT OF REVENUE



## 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 [mytax.mo.gov/rptp/portal/business/register-new-business](http://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 year. Due dates can be found on page 6 of this guide or you may visit the Department's website at [dor.mo.gov/tax-calendar/](http://dor.mo.gov/tax-calendar/).

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 [dor.mo.gov/forms/126.pdf](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 [dor.mo.gov/forms/2827.pdf](http://dor.mo.gov/forms/2827.pdf).

## Filing and Payment Options

Employers may file and pay Employer's Return of Income Taxes Withheld (Form MO-941) online using a Credit Card or E-Check (Electronic Bank Draft) through their MyTax Missouri Portal account or by paper using Form MO-941 located on the Department's website.

**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. A convenience fee will be charged for credit or debit card transactions.

**Note:** The handling and convenience fees included in these transactions are being paid to the third party vendor, NCR, 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 NCR, which is a secure and confidential website.

To file and pay online, please visit:

[mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline](http://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.

If you are remitting Quarter-Monthly withholding payments through ACH Credit, be sure your bank uses code 0115P when submitting the payment.

If you are a Quarter-Monthly payer, you must file your return by another source to reconcile your filings. This can be done by filing a return online at [mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline](http://mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline). Select "File My 941 Quarter-Monthly Payments Reconciliation".

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 [dor.mo.gov/business/electronic.php](http://dor.mo.gov/business/electronic.php). Persons with speech or hearing impairments may use TTY (800) 735-2966 or fax (573) 522-1762.

## 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 [mytax.mo.gov/rptp/portal/home/business/file-withholding-tax-return](http://mytax.mo.gov/rptp/portal/home/business/file-withholding-tax-return) to file a zero Form MO-941 electronically. You must submit returns, even if no tax was withheld. You can also file your quarter-monthly reconciliation online at the same website.

## Withholding Formula

- Updated withholding tax information is available starting on page 12 of this guide
- The information is presented in an "easy to follow" worksheet to calculate withholding tax.
- Visit [mytax.mo.gov/rptp/portal/home/withholding-calculator](http://mytax.mo.gov/rptp/portal/home/withholding-calculator) to try our online withholding tax calculator.

## Paperless Reporting

**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, 2025.
- A secure upload method will be provided by the Department.
- Visit [dor.mo.gov/business/electronic.php](http://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:

- 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;
- 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;
- 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  
Website: [dor.mo.gov/](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](mailto: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](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 4.7% = 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 [transientemployer@dor.mo.gov](mailto:transientemployer@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 [mytax.mo.gov/rptp/portal/business/register-new-business](http://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) 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 [mytax.mo.gov/rptp/portal/business/register-new-business](http://mytax.mo.gov/rptp/portal/business/register-new-business) 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 [irs.gov/](http://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 [dor.mo.gov/business/](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 [dor.mo.gov/business/register](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](mailto: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 [dor.mo.gov/forms/](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 4.7 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 4.7 percent. If a periodic distribution, follow the formula on page 12, 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 [dss.mo.gov/child-support/employers/new-hire-reporting.htm](http://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 service-member 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 service-member. 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 gross 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 [dor.mo.gov/business/withhold/](http://dor.mo.gov/business/withhold/).

#### B. Percentage Formula Withholding

The formula on page 12 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 [mytax.mo.gov/rplp/portal/business/file-withholding-tax-return](http://mytax.mo.gov/rplp/portal/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.

Months	Annual Reports	Quarterly Reports	Monthly Reports	Quarter-Monthly Payments
January			Feb. 18, 2025	
February			Mar. 17, 2025	
March		April 30, 2025	April 30, 2025	
April			May 15, 2025	
May			Jun. 16, 2025	
June		Jul. 31, 2025	Jul. 31, 2025	
July			Aug. 15, 2025	
August			Sept. 15, 2025	
September		Oct. 31, 2025	Oct. 31, 2025	
October			Nov. 17, 2025	
November			Dec. 15, 2025	
December	Feb. 02, 2026	Feb. 02, 2026	Feb. 02, 2026	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

### Employer Withholding Tax Due Dates

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 [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 21. 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 5. 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 27. 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 [mytax.mo.gov/rptp/portal/home/fileandpaybusinessesonline](#).

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 pay on a less frequent basis. An employer must 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 was 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 [dor.mo.gov/calculators/interest/](#).

Overpayments: Employers should first verify with the Missouri Department of Revenue the amount of overpayment the employer is authorized to claim. Documentation supporting any overpayment must be submitted with any Amended Form MO-941. 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. An authorized overpayment can be used on Line 3 of a future 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: [dor.mo.gov/forms/](#), writing the Taxation Division, P.O. Box 3022, Jefferson City, MO 65105-3022.

## 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 [ded.mo.gov](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 [ded.mo.gov](http://ded.mo.gov).

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

1. Interest at the rate of 8 percent for calendar year 2025, (.0002192 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. A lien outstanding with regard to any tax administered by the director shall be a sufficient basis for this action (see [Section 143.221.4, RSMo](#)). Effective August 28, 2004, any business with a retail sales tax license who fails to pay withholding tax is subject to license revocation.

### Personal Liability

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

## 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

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 [dor.mo.gov/taxation/business/tax-types/withholding/efw2.html](#). Employers with fewer than 250 W-2s can also file through our electronic filing method. For more information visit our website at [dor.mo.gov/taxation/business/tax-types/withholding/efw2.html](#). 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 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 [dor.mo.gov/taxation/business/tax-types/withholding/efw2.html](#). 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 [dor.mo.gov/taxation/business/tax-types/withholding/efw2.html](#). 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 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 [www.irs.gov/taxtopics/tc804](http://www.irs.gov/taxtopics/tc804) 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). 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:

- 1) Name, address, social security number, and period of employment for all employees;
- 2) Amounts and dates of all wage payments subject to Missouri withholding tax for all employees;
- 3) All Forms W-2, Forms 1099-R, state income tax withholding certificate (Form MO W-4), Certificates of Non-residence or Allocation of Withholding Tax (Form W-4A), and Withholding Affidavits for Missouri Residents (MO W-4C), provided to or by any employee;
- 4) Employer's Missouri tax identification 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) 522-1762.

Electronic Filing Information . . . . . (573) 751-8150  
General Inquiry Line . . . . . (573) 522-0967

## 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 Form MO-941 return. You must submit form 4854 requesting the credit amount and the period you would like the credit to be applied to.

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 on or before the last day of February.

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).

### Ever served on active duty in the United States Armed Forces?

If yes, [visit dor.mo.gov/military/](https://dor.mo.gov/military/) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](https://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](https://veteranbenefits.mo.gov/state-benefits/).

# 2025 Missouri Withholding Tax Formula

## Step 1—Using Annual Amounts

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

- Gross Taxable 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.

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

Single: \$15,000

Married and Spouse Works: \$15,000

Married Filing Separate: \$15,000

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): \$30,000

Head of Household: \$22,500

- Missouri Taxable Income** — Subtract the annual Standard Deduction from the annual gross taxable income. The result is the employee's Missouri taxable income.

## Step 2

- 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.

- 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 4.7 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
0.00%	\$ 0.00 to \$ 5.00	\$ 0.00 to \$ 25.00	\$ 0.00 to \$ 51.00
2.00%	5.01 to 10.00	25.01 to 51.00	51.01 to 101.00
2.50%	10.01 to 15.00	51.01 to 76.00	101.01 to 152.00
3.00%	15.01 to 20.00	76.01 to 101.00	152.01 to 202.00
3.50%	20.01 to 25.00	101.01 to 126.00	202.01 to 253.00
4.00%	25.01 to 30.00	126.01 to 152.00	253.01 to 303.00
4.50%	30.01 to 35.00	152.01 to 177.00	303.01 to 354.00
4.70%	35.01 and over	177.01 and over	354.01 and over
Rates	Semi-Monthly Payroll	Monthly Payroll	Annual Payroll
0.00%	\$ 0.00 to \$ 55.00	\$ 0.00 to \$ 109.00	\$ 0.00 to \$ 1,313.00
2.00%	55.01 to 109.00	109.01 to 219.00	1,313.01 to 2,626.00
2.50%	109.01 to 164.00	219.01 to 328.00	2,626.01 to 3,939.00
3.00%	164.01 to 219.00	328.01 to 438.00	3,939.01 to 5,252.00
3.50%	219.01 to 274.00	438.01 to 547.00	5,252.01 to 6,565.00
4.00%	274.01 to 328.00	547.01 to 657.00	6,565.01 to 7,878.00
4.50%	328.01 to 383.00	657.01 to 766.00	7,878.01 to 9,191.00
4.70%	383.01 and over	766.01 and over	9,191.01 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 Taxable Income \$35,000.00

Annual Standard Deduction – 15,000.00

Missouri Taxable Income 20,000.00

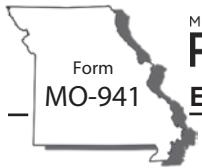
### Income Tax Withholding Percentage Table (Annual Payroll Period)

\$ 1,313.00 x 0.0% = \$ 0.00	\$ 20,000.00
1,313.00 x 2.0 = 26.00	= 9,191.00
1,313.00 x 2.5 = 33.00	\$ 10,809.00 EXCESS
1,313.00 x 3.0 = 39.00	x 4.70%
1,313.00 x 3.5 = 46.00	\$ 508.02
1,313.00 x 4.0 = 53.00	
1,313.00 x 4.5 = 59.00	\$ 508.02
	+ 256.00
9,191.00	256.00 \$ 764.02 Annual Missouri Withholding

764.02 ÷ 12 = \$64.00 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.
- In order to keep your account up to date and fully filed you will need to submit returns for each filing period, even if no tax was withheld.



MISSOURI DEPARTMENT OF  
**REVENUE**

## Employer's Return of Income Taxes Withheld

Form  
MO-941

Department Use Only  
(MM/DD/YY)

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Amended Return

Filing Frequency

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.

Missouri Tax

Federal Employer

Reporting Period

I.D. Number

I.D. Number

(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	.00
2. Compensation deduction.....	2	.00
3. Existing credit(s) or overpayment(s).....	3	.00
4. Balance due.....	4	.00
5. Additions to tax (see instructions).....	5	.00
6. Interest (see instructions) .....	6	.00
7. Total amount due (U. S. Funds only) or overpaid.....	7	.00

Department Use Only  .00

**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 [mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline](http://mytax.mo.gov/rptp/portal/home/fileandpaybusinesstaxesonline) 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 65105-0999

**E-mail:** [withholding@dor.mo.gov](mailto:withholding@dor.mo.gov)

Form MO-941 (Revised 12-2024)

Visit [dor.mo.gov/taxation/business/tax-types/withholding/](http://dor.mo.gov/taxation/business/tax-types/withholding/) for additional information.

### Ever served on active duty in the United States Armed Forces?

If yes, visit [dor.mo.gov/military/](http://dor.mo.gov/military/) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](http://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).



**Phone:** (573) 751-7200  
**Fax:** (573) 522-6816



14207010001



MISSOURI DEPARTMENT OF

**REVENUE****Employee's Withholding Certificate****Form  
MO W-4**

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

Full Name	Social Security Number
Home Address (Number and Street or Rural Route)	City or Town
	State ZIP Code
<p>1. Filing Status: Check the appropriate filing status below.</p> <p><input type="checkbox"/> Single or Married Spouse Works or Married Filing Separate      <input type="checkbox"/> Married (Spouse does not work)</p> <p><input type="checkbox"/> Head of Household</p> <p>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.....</p> <p>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.....</p> <p>4. Exempt Status: Select the appropriate reason you are claiming an exemption from withholding below and indicate EXEMPT on line 4.</p> <p><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.</p> <p><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.</p> <p><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.</p>	

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'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, a copy of the Employee's Withholding Certificate (Form MO W-4) must be submitted by one of the following methods:

- **Email:** withholding@dor.mo.gov
- **Fax:** 877-573-6172
- **Mail to:** Missouri Department of Revenue  
P.O. BOX 3340  
Jefferson City, MO 65105-3340

Please visit [dss.mo.gov/child-support/employers/new-hire-reporting.htm](http://dss.mo.gov/child-support/employers/new-hire-reporting.htm) for additional information regarding new hire reporting.**Notice to Employee:**Return completed form to your Employer. Consider completing a new Form MO W-4 each year and when your personal or financial situation changes. Visit our online withholding calculator [mytax.mo.gov/rptp/portal/home/withholding-calculator](http://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. For additional assistance in regard to Military, visit the department's website [dor.mo.gov/military](http://dor.mo.gov/military).
- Additional information can be found at [mo.gov/business/withhold/](http://mo.gov/business/withhold/).

Form MO W-4 (Revised 12-2024)

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

**Phone:** (573) 522-0967

**Fax:** 877-573-6172

**Ever served on active duty in the United States Armed Forces?**

If yes, visit [dor.mo.gov/military](http://dor.mo.gov/military) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](http://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is DAILY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
		Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
0	81	0	0	0
81	84	1	0	0
84	87	1	0	0
87	90	1	0	0
90	93	1	0	0
93	96	1	0	0
96	99	1	0	0
99	102	1	0	0
102	105	1	0	0
105	108	2	0	0
108	111	2	0	0
111	114	2	1	0
114	117	2	1	0
117	120	2	1	0
120	123	2	1	0
123	126	2	1	0
126	129	3	1	0
129	132	3	1	0
132	135	3	2	0
135	138	3	2	0
138	141	3	2	1
141	144	3	2	1
144	147	3	2	1
147	150	4	2	1
150	153	4	2	1
153	156	4	3	1
156	159	4	3	1
159	162	4	3	1
162	165	4	3	2
165	168	4	3	2
168	171	5	3	2
171	174	5	3	2
174	177	5	4	2
177	180	5	4	2
180	183	5	4	2
183	186	5	4	3
186	189	5	4	3
189	192	6	4	3
192	195	6	4	3
195	198	6	4	3
198	201	6	5	3
201	204	6	5	3
204	207	6	5	4
207	210	6	5	4
210	213	7	5	4
213	216	7	5	4
216	219	7	5	4
219	222	7	6	4
222	225	7	6	4
225	228	7	6	5
228	231	7	6	5
231	234	8	6	5
234	237	8	6	5
237	240	8	6	5
240	243	8	7	5
243	246	8	7	5
246	249	8	7	6
249	252	8	7	6
252	255	9	7	6
255	258	9	7	6

## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is DAILY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
258	261	9	7	6
261	264	9	8	6
264	267	9	8	6
267	270	9	8	7
270	273	9	8	7
273	276	10	8	7
276	279	10	8	7
279	282	10	8	7
282	285	10	9	7
285	288	10	9	7
288	291	10	9	8
291	294	10	9	8
294	297	11	9	8
297	300	11	9	8
300	303	11	9	8
303	306	11	10	8
306	309	11	10	8
309	312	11	10	8
312	315	11	10	9
315	318	11	10	9
318	321	12	10	9
321	324	12	10	9
324	327	12	11	9
327	330	12	11	9
330	333	12	11	9
333	336	12	11	10
336	339	12	11	10
339	342	13	11	10
342	345	13	11	10
345	348	13	12	10
348	351	13	12	10
351	354	13	12	10
354	357	13	12	11
357	360	13	12	11
360	363	14	12	11
363	366	14	12	11
366	369	14	13	11
369	372	14	13	11
372	375	14	13	11
375	378	14	13	12
378	381	14	13	12
381	384	15	13	12
384	387	15	13	12
387	390	15	14	12
390	393	15	14	12
393	396	15	14	12
396	399	15	14	13
399	402	15	14	13
402	405	16	14	13
405	408	16	14	13
408	411	16	15	13
411	414	16	15	13
414	417	16	15	13
417	420	16	15	14
420	423	16	15	14
423	426	17	15	14

**4.70 PERCENT OF THE EXCESS OVER 426 PLUS**

426 AND OVER	17	15	14
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## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is WEEKLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
		Married Filing Separate		
0	340	0	0	0
340	350	1	0	0
350	360	1	0	0
360	370	1	0	0
370	380	1	0	0
380	390	2	0	0
390	400	2	0	0
400	410	2	0	0
410	420	3	0	0
420	430	3	0	0
430	440	4	0	0
440	450	4	0	0
450	460	4	0	0
460	470	5	0	0
470	480	5	0	0
480	490	6	1	0
490	500	6	1	0
500	510	7	1	0
510	520	7	1	0
520	530	8	2	0
530	540	8	2	0
540	550	9	2	0
550	560	9	3	0
560	570	10	3	0
570	580	10	3	0
580	590	11	4	0
590	600	11	4	0
600	610	11	5	0
610	620	12	5	0
620	630	12	6	0
630	640	13	6	1
640	650	13	7	1
650	660	14	7	1
660	670	14	8	2
670	680	15	8	2
680	690	15	8	2
690	700	16	9	2
700	710	16	9	3
710	720	17	10	3
720	730	17	10	4
730	740	18	11	4
740	750	18	11	5
750	760	19	12	5
760	770	19	12	5
770	780	19	13	6
780	790	20	13	6
790	800	20	14	7
800	810	21	14	7
810	820	21	15	8
820	830	22	15	8
830	840	22	16	9
840	850	23	16	9
850	860	23	16	10
860	870	24	17	10
870	880	24	17	11
880	890	25	18	11
890	900	25	18	12
900	910	26	19	12
910	920	26	19	13
920	930	27	20	13

## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is WEEKLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
930	940	27	20	13
940	950	27	21	14
950	960	28	21	14
960	970	28	22	15
970	980	29	22	15
980	990	29	23	16
990	1000	30	23	16
1000	1010	30	24	17
1010	1020	31	24	17
1020	1030	31	24	18
1030	1040	32	25	18
1040	1050	32	25	19
1050	1060	33	26	19
1060	1070	33	26	20
1070	1080	34	27	20
1080	1090	34	27	20
1090	1100	35	28	21
1100	1110	35	28	21
1110	1120	35	29	22
1120	1130	36	29	22
1130	1140	36	30	23
1140	1150	37	30	23
1150	1160	37	31	24
1160	1170	38	31	24
1170	1180	38	32	25
1180	1190	39	32	25
1190	1200	39	32	26
1200	1210	40	33	26
1210	1220	40	33	27
1220	1230	41	34	27
1230	1240	41	34	28
1240	1250	42	35	28
1250	1260	42	35	28
1260	1270	43	36	29
1270	1280	43	36	29
1280	1290	43	37	30
1290	1300	44	37	30
1300	1310	44	38	31
1310	1320	45	38	31
1320	1330	45	39	32
1330	1340	46	39	32
1340	1350	46	39	33
1350	1360	47	40	33
1360	1370	47	40	34
1370	1380	48	41	34
1380	1390	48	41	35
1390	1400	49	42	35
1400	1410	49	42	36
1410	1420	50	43	36
1420	1430	50	43	36
1430	1440	51	44	37
1440	1450	51	44	37
1450	1460	51	45	38
1460	1470	52	45	38
1470	1480	52	46	39
1480	1490	53	46	39

4.70 PERCENT OF THE EXCESS OVER 1,490 PLUS

1,490 AND OVER	53	46	40
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## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is BI-WEEKLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
		Married Filing Separate		
0	655	0	0	0
655	670	1	0	0
670	685	1	0	0
685	700	1	0	0
700	715	2	0	0
715	730	2	0	0
730	745	3	0	0
745	760	3	0	0
760	775	3	0	0
775	790	4	0	0
790	805	4	0	0
805	820	5	0	0
820	835	5	0	0
835	850	6	0	0
850	865	7	0	0
865	880	7	0	0
880	895	8	0	0
895	910	9	0	0
910	925	9	0	0
925	940	10	0	0
940	955	11	1	0
955	970	11	1	0
970	985	12	1	0
985	1,000	13	2	0
1,000	1,015	13	2	0
1,015	1,030	14	2	0
1,030	1,045	15	3	0
1,045	1,060	16	3	0
1,060	1,075	16	4	0
1,075	1,090	17	4	0
1,090	1,105	18	5	0
1,105	1,120	18	5	0
1,120	1,135	19	6	0
1,135	1,150	20	7	0
1,150	1,165	21	7	0
1,165	1,180	21	8	0
1,180	1,195	22	8	0
1,195	1,210	23	9	0
1,210	1,225	23	10	0
1,225	1,240	24	10	1
1,240	1,255	25	11	1
1,255	1,270	25	12	1
1,270	1,285	26	13	2
1,285	1,300	27	13	2
1,300	1,315	28	14	2
1,315	1,330	28	15	3
1,330	1,345	29	15	3
1,345	1,360	30	16	4
1,360	1,375	30	17	4
1,375	1,390	31	18	5
1,390	1,405	32	18	5
1,405	1,420	33	19	6
1,420	1,435	33	20	6
1,435	1,450	34	20	7
1,450	1,465	35	21	8
1,465	1,480	35	22	8
1,480	1,495	36	22	9
1,495	1,510	37	23	10
1,510	1,525	37	24	10
1,525	1,540	38	25	11

## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is BI-WEEKLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
1,540	1,555	39	25	12
1,555	1,570	40	26	12
1,570	1,585	40	27	13
1,585	1,600	41	27	14
1,600	1,615	42	28	15
1,615	1,630	42	29	15
1,630	1,645	43	30	16
1,645	1,660	44	30	17
1,660	1,675	44	31	17
1,675	1,690	45	32	18
1,690	1,705	46	32	19
1,705	1,720	47	33	19
1,720	1,735	47	34	20
1,735	1,750	48	34	21
1,750	1,765	49	35	22
1,765	1,780	49	36	22
1,780	1,795	50	37	23
1,795	1,810	51	37	24
1,810	1,825	52	38	24
1,825	1,840	52	39	25
1,840	1,855	53	39	26
1,855	1,870	54	40	27
1,870	1,885	54	41	27
1,885	1,900	55	42	28
1,900	1,915	56	42	29
1,915	1,930	56	43	29
1,930	1,945	57	44	30
1,945	1,960	58	44	31
1,960	1,975	59	45	31
1,975	1,990	59	46	32
1,990	2,005	60	46	33
2,005	2,020	61	47	34
2,020	2,035	61	48	34
2,035	2,050	62	49	35
2,050	2,065	63	49	36
2,065	2,080	64	50	36
2,080	2,095	64	51	37
2,095	2,110	65	51	38
2,110	2,125	66	52	39
2,125	2,140	66	53	39
2,140	2,155	67	53	40
2,155	2,170	68	54	41
2,170	2,185	68	55	41
2,185	2,200	69	56	42
2,200	2,215	70	56	43
2,215	2,230	71	57	43
2,230	2,245	71	58	44
2,245	2,260	72	58	45
2,260	2,275	73	59	46
2,275	2,290	73	60	46
2,290	2,305	74	61	47
2,305	2,320	75	61	48
2,320	2,335	76	62	48
2,335	2,350	76	63	49
2,350	2,365	77	63	50
2,365	2,380	78	64	51
2,380	2,395	78	65	51
2,395	2,410	79	65	52
2,410	2,425	80	66	53
2,425	2,440	80	67	53
2,440	2,455	81	68	54
2,455	2,470	82	68	55
2,470	2,485	83	69	55

4.70 PERCENT OF THE EXCESS OVER 2,485 PLUS

2,485 AND OVER	83	69	56
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## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is SEMI-MONTHLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
		Married Filing Separate		
0	700	0	0	0
700	715	1	0	0
715	730	1	0	0
730	745	1	0	0
745	760	2	0	0
760	775	2	0	0
775	790	2	0	0
790	805	3	0	0
805	820	3	0	0
820	835	4	0	0
835	850	4	0	0
850	865	5	0	0
865	880	5	0	0
880	895	6	0	0
895	910	6	0	0
910	925	7	0	0
925	940	7	0	0
940	955	8	0	0
955	970	9	0	0
970	985	9	0	0
985	1,000	10	0	0
1,000	1,015	11	0	0
1,015	1,030	11	1	0
1,030	1,045	12	1	0
1,045	1,060	13	1	0
1,060	1,075	13	2	0
1,075	1,090	14	2	0
1,090	1,105	15	2	0
1,105	1,120	16	3	0
1,120	1,135	16	3	0
1,135	1,150	17	4	0
1,150	1,165	18	4	0
1,165	1,180	18	5	0
1,180	1,195	19	5	0
1,195	1,210	20	6	0
1,210	1,225	21	6	0
1,225	1,240	21	7	0
1,240	1,255	22	7	0
1,255	1,270	23	8	0
1,270	1,285	23	9	0
1,285	1,300	24	9	0
1,300	1,315	25	10	0
1,315	1,330	25	11	0
1,330	1,345	26	11	1
1,345	1,360	27	12	1
1,360	1,375	28	13	1
1,375	1,390	28	14	2
1,390	1,405	29	14	2
1,405	1,420	30	15	2
1,420	1,435	30	16	3
1,435	1,450	31	16	3
1,450	1,465	32	17	4
1,465	1,480	33	18	4
1,480	1,495	33	19	5
1,495	1,510	34	19	5
1,510	1,525	35	20	6
1,525	1,540	35	21	6
1,540	1,555	36	21	7
1,555	1,570	37	22	8
1,570	1,585	37	23	8

# 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is SEMI-MONTHLY:

Updated: 11/18/2024

The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
1,585	1,600	38	23	9
1,600	1,615	39	24	10
1,615	1,630	40	25	10
1,630	1,645	40	26	11
1,645	1,660	41	26	12
1,660	1,675	42	27	12
1,675	1,690	42	28	13
1,690	1,705	43	28	14
1,705	1,720	44	29	14
1,720	1,735	44	30	15
1,735	1,750	45	31	16
1,750	1,765	46	31	17
1,765	1,780	47	32	17
1,780	1,795	47	33	18
1,795	1,810	48	33	19
1,810	1,825	49	34	19
1,825	1,840	49	35	20
1,840	1,855	50	35	21
1,855	1,870	51	36	21
1,870	1,885	52	37	22
1,885	1,900	52	38	23
1,900	1,915	53	38	24
1,915	1,930	54	39	24
1,930	1,945	54	40	25
1,945	1,960	55	40	26
1,960	1,975	56	41	26
1,975	1,990	56	42	27
1,990	2,005	57	42	28
2,005	2,020	58	43	29
2,020	2,035	59	44	29
2,035	2,050	59	45	30
2,050	2,065	60	45	31
2,065	2,080	61	46	31
2,080	2,095	61	47	32
2,095	2,110	62	47	33
2,110	2,125	63	48	33
2,125	2,140	64	49	34
2,140	2,155	64	50	35
2,155	2,170	65	50	36
2,170	2,185	66	51	36
2,185	2,200	66	52	37
2,200	2,215	67	52	38
2,215	2,230	68	53	38
2,230	2,245	68	54	39
2,245	2,260	69	54	40
2,260	2,275	70	55	40
2,275	2,290	71	56	41
2,290	2,305	71	57	42
2,305	2,320	72	57	43
2,320	2,335	73	58	43
2,335	2,350	73	59	44
2,350	2,365	74	59	45
2,365	2,380	75	60	45
2,380	2,395	76	61	46
2,395	2,410	76	62	47
2,410	2,425	77	62	48
2,425	2,440	78	63	48
2,440	2,455	78	64	49
2,455	2,470	79	64	50
2,470	2,485	80	65	50
2,485	2,500	80	66	51
2,500	2,515	81	66	52
2,515	2,530	82	67	52

4.70 PERCENT OF THE EXCESS OVER 2,530 PLUS

2,530 AND OVER	82	68	53
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## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is MONTHLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
0	1,380	0	0	0
1,380	1,410	1	0	0
1,410	1,440	1	0	0
1,440	1,470	2	0	0
1,470	1,500	3	0	0
1,500	1,530	3	0	0
1,530	1,560	4	0	0
1,560	1,590	5	0	0
1,590	1,620	6	0	0
1,620	1,650	7	0	0
1,650	1,680	8	0	0
1,680	1,710	8	0	0
1,710	1,740	9	0	0
1,740	1,770	11	0	0
1,770	1,800	12	0	0
1,800	1,830	13	0	0
1,830	1,860	14	0	0
1,860	1,890	15	0	0
1,890	1,920	16	0	0
1,920	1,950	18	0	0
1,950	1,980	19	0	0
1,980	2,010	20	0	0
2,010	2,040	22	1	0
2,040	2,070	23	1	0
2,070	2,100	25	2	0
2,100	2,130	26	3	0
2,130	2,160	27	3	0
2,160	2,190	29	4	0
2,190	2,220	30	5	0
2,220	2,250	32	6	0
2,250	2,280	33	7	0
2,280	2,310	34	8	0
2,310	2,340	36	9	0
2,340	2,370	37	10	0
2,370	2,400	39	11	0
2,400	2,430	40	12	0
2,430	2,460	42	13	0
2,460	2,490	43	14	0
2,490	2,520	44	15	0
2,520	2,550	46	17	0
2,550	2,580	47	18	0
2,580	2,610	49	19	0
2,610	2,640	50	21	0
2,640	2,670	51	22	1
2,670	2,700	53	23	2
2,700	2,730	54	25	2
2,730	2,760	56	26	3
2,760	2,790	57	28	4
2,790	2,820	58	29	4
2,820	2,850	60	30	5
2,850	2,880	61	32	6
2,880	2,910	63	33	7
2,910	2,940	64	35	8
2,940	2,970	65	36	9
2,970	3,000	67	38	10
3,000	3,030	68	39	11
3,030	3,060	70	40	12
3,060	3,090	71	42	13
3,090	3,120	73	43	14
3,120	3,150	74	45	16

## 2025 MISSOURI INCOME TAX WITHHOLDING TABLE

If the payroll is MONTHLY:		Updated: 11/18/2024		
The wages are:		And the filing Status is:		
At Least	But Less Than	Single or Married Filing Combined - Spouse Works or Married Filing Separate	Head of Household	Married Filing Combined - Spouse Doesn't Work
3,150	3,180	75	46	17
3,180	3,210	77	47	18
3,210	3,240	78	49	19
3,240	3,270	80	50	21
3,270	3,300	81	52	22
3,300	3,330	82	53	24
3,330	3,360	84	54	25
3,360	3,390	85	56	26
3,390	3,420	87	57	28
3,420	3,450	88	59	29
3,450	3,480	89	60	31
3,480	3,510	91	61	32
3,510	3,540	92	63	34
3,540	3,570	94	64	35
3,570	3,600	95	66	36
3,600	3,630	96	67	38
3,630	3,660	98	69	39
3,660	3,690	99	70	41
3,690	3,720	101	71	42
3,720	3,750	102	73	43
3,750	3,780	104	74	45
3,780	3,810	105	76	46
3,810	3,840	106	77	48
3,840	3,870	108	78	49
3,870	3,900	109	80	50
3,900	3,930	111	81	52
3,930	3,960	112	83	53
3,960	3,990	113	84	55
3,990	4,020	115	85	56
4,020	4,050	116	87	57
4,050	4,080	118	88	59
4,080	4,110	119	90	60
4,110	4,140	120	91	62
4,140	4,170	122	92	63
4,170	4,200	123	94	65
4,200	4,230	125	95	66
4,230	4,260	126	97	67
4,260	4,290	128	98	69
4,290	4,320	129	100	70
4,320	4,350	130	101	72
4,350	4,380	132	102	73
4,380	4,410	133	104	74
4,410	4,440	135	105	76
4,440	4,470	136	107	77
4,470	4,500	137	108	79
4,500	4,530	139	109	80
4,530	4,560	140	111	81
4,560	4,590	142	112	83
4,590	4,620	143	114	84
4,620	4,650	144	115	86
4,650	4,680	146	116	87
4,680	4,710	147	118	89
4,710	4,740	149	119	90
4,740	4,770	150	121	91
4,770	4,800	151	122	93

4.7 PERCENT OF THE EXCESS OVER 4,800 PLUS

4,800 AND OVER	152	123	93
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