



Iowa Withholding Tax Guide

This Guide is Valid
Until Further Notice

Iowa Withholding Tax Rate Tables Effective **April 1, 2006**

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Iowa Department of Revenue
P.O. Box 10457
Des Moines, IA 50306-0457
515/281-3114 from Des Moines or out of state, or
1-800-367-3388 (Iowa, Rock Island, Moline, Omaha)

CHANGES EFFECTIVE APRIL 1, 2006

Withholding brackets

Standard deduction amounts

- Do not use rates from the Iowa withholding booklet dated 1998.
- Beginning April 1, 2006, do not use rates from the Iowa withholding booklet dated April 1, 2005.

Iowa Withholding Tax Information

WHO MUST ACT AS AN IOWA WITHHOLDING AGENT?

Every employer who maintains an office or transacts business in Iowa and who is required to withhold federal income tax on any compensation paid to employees for services performed in Iowa is required to withhold Iowa individual income tax from that compensation. The amount withheld is calculated using the Iowa withholding tables, formulas, or percentages provided in this booklet. Special rules for withholding on pensions, gambling winnings, and supplemental wage payments are explained in this booklet. **All withholding payments to the Department must be the actual amount withheld. No estimations or approximations are permitted.**

Registering as an Iowa withholding agent

First register online with the Internal Revenue Service (www.irs.gov) to obtain a Federal Employer Identification Number (FEIN) or call the IRS at 1-800-829-4933. There is no fee for registering.

Then register online with Iowa (www.state.ia.us/tax/) or obtain the Iowa Business Tax Registration form. To obtain the paper form by fax, call 1-800-572-3943 and order number 0078005. Please allow four to six weeks to process your application if it is sent on paper. Registrations completed online are normally processed in less time. There is no fee for registering.

EMPLOYEE EXEMPTION CERTIFICATE (IA W-4)

Within 15 days, each new hire and rehire is required to complete and sign an Iowa W-4 (44-019). It must show the number of allowances the employee is claiming for family members, for itemized deductions, or for the child/dependent care credit. If for any reason the employee does not complete an

IA W-4, the employer must withhold at zero allowances. Reference 701 - 46.3(2) Iowa Administrative Code

Employers must keep copies of W-4 forms in their files for at least four years. Reference 701 - 46.3(2)e Iowa Administrative Code

The Iowa W-4 is available online. To obtain it by fax, call 1-800-572-3943 and order number 0044019. The federal W-4 is available on the IRS Web site at www.irs.gov

Who qualifies for exemption?

An employee who does not expect to owe tax during the year may file the Iowa W-4 claiming exemption from tax. Persons below the annual income levels shown below are eligible to claim exemption from Iowa withholding:

- A married couple or a head of household with a total income of \$13,500 or less.
- A single person with income of \$9,000 or less.
- A single person with income of less than \$5,000 who is claimed as a dependent on someone else's Iowa return.

Exemption for persons age 65 or older

- For the **2007 and 2008** tax years, a married couple or a head of household with a total income for the year of \$24,000 or less may file for exemption, if at least one spouse (in the case of a married couple) or the head of household is 65 years or older as of December 31 of the year. Starting with the **2009** tax year, this amount is increased to \$32,000.
- For the **2007 and 2008** tax years, a single person who is 65 years or older as of December 31 of the tax year may file for exemption if their income is \$18,000 or less. Starting with the **2009** tax year, this amount is increased to \$24,000.

About the top portion of the IA W-4: Iowa Centralized Employee Registry Form

Any employer doing business in Iowa who hires or rehires an employee must submit the Centralized Employee Registry Reporting form (the top portion of the Iowa W-4) to the Iowa Department of Human Services (IDHS) within 15 days of the hire or rehire date. Any questions on completing the form should be directed to the Employers Partnering in Child Support (EPICS) Unit at 1-877-274-2580.

The Centralized Employee Registry form may be submitted by:

- Mail - CER, PO Box 10322, Des Moines, IA 50306-0322
- Fax - 1-800-759-5881
- Web site - (www.iowachildsupport.gov)
- CD/diskette - mail to CER, PO Box 10322, Des Moines, IA 50306-0322 (Please contact IDHS for file layout)

Notice to independent contractors

If you are an independent contractor, do not complete a W-4. Instead, you may be required to make estimated payments on your income. See our individual income tax forms Web page for estimated payment information, forms, and instructions.

Note, however, you also must complete a Centralized Employee Registry Contractor Reporting Form (470-3100) from the Iowa Department of Human Services. The person with whom you are contracted may have a supply of these. Otherwise, call IDHS at 1-877-274-2580 to obtain one or use the top of the IA W-4.

EMPLOYEE OR INDEPENDENT CONTRACTOR?

Iowa income tax withholding is not required from wages paid to an independent contractor.

IRS Publication 15, Circular E, contains information on determining whether an individual is an employee or an independent contractor. If you want the Internal Revenue Service to determine whether a worker is an employee or an independent contractor, file IRS Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

You may also call the IRS at 1-800-829-3676 to obtain this form.

WHAT INCOME IS SUBJECT TO WITHHOLDING?

Wages and other employee compensation

Iowa income tax withholding is applied to the same wages and compensation to which federal withholding applies. Certain payments made by the employer into employee retirement plans or for employee health insurance are not considered wages and are not included in the calculations of withholding tax. See IRS Publication 15, Circular E, for details.

Supplemental wages

“Supplemental wages” includes a bonus, overtime pay, commission, or other special payment that is made in addition to the regular wage payment. If federal income tax is withheld on a flat rate basis, Iowa income tax is required to be withheld at the rate of 6 percent. However, if the supplemental wage payment is included with the regular wage payment, the two are combined and the withholding tables or formulas are used. Reference 701 - 46.2(3) Iowa Administrative Code

Winnings from gambling

Iowa tax is required to be withheld at the rate of 5 percent from lottery winnings and winnings from games of skill, games of chance and raffles in excess of \$600, pari-mutuel winnings of more than \$1,000, and winnings in excess of \$1,200 from slot machines on riverboats or at racetracks. Reference 701 - 46.1(1)d Iowa Administrative Code

Agricultural wages

Wages paid to agricultural labor are subject to withholding for state income tax purposes to the same extent that the wages are subject to withholding for federal income tax purposes.

Nonwage withholding requirements

“Nonwage income” includes pensions, annuities, supplemental unemployment benefits, sick pay benefits, and other nonwage income payments to Iowa residents. Iowa income tax is generally required to be withheld in cases where federal income tax is withheld. In situations where no federal income tax is withheld, the receiver of the payment may choose to have Iowa withholding taken out.

Withholding on nonwage income may be made at a rate of 5 percent. Withholding agents should be aware that in certain cases the 5 percent rate may be excessive.

Iowa withholding is not required when payment amounts or taxable amounts of nonwage incomes fall below certain levels, when payments are not subject to Iowa income tax, or when no federal income tax withholding is required on those payments.

Pension and retirement income exclusion (IAW-4P)

A partial exemption is provided for pensions, annuities, self-employed retirement plans, deferred compensation, IRA distributions, and other retirement benefits to qualified individuals. Note: Social Security benefits are not included.

To qualify you must be 55 years of age or older, disabled or a surviving spouse of an individual who would have qualified. The exemption is up to \$12,000 for a joint filing status and up to \$6,000 for all other filing statuses. Eligible recipients should complete the IA W-4P.

State income tax is not required to be withheld if the amount of the distribution is \$500 per month or less or if the taxable amount is \$500 or less and the person receiving the distribution is eligible for the partial exemption of retirement benefits. In instances where the distribution amount or the taxable amount is more than \$500 per month but less than \$6,000 for the year, no state income tax is required to be withheld, if the person receiving the distribution is eligible for a partial exemption of retirement benefits. Reference 701 - 46.1(2) and 46.3(4) Iowa Administrative Code

Nonresident wage and salaries

Employers doing business in Iowa are required to withhold Iowa individual income tax from the wages and salaries of nonresident employees working in Iowa at the same rate as for residents.

Exception: See Iowa-Illinois reciprocal agreement later in this publication.

Other nonresident income

The payer or withholding agent may withhold on a one-time basis. The payer should complete a paper Iowa Business Tax Registration form (78-005) stating this to be a one-time report. The withholding

payment may be sent in with the completed application to the address on the application form.

The following additional types of income to nonresidents are subject to Iowa withholding:

- Compensation paid to entertainers performing in Iowa, but not payments to entertainment corporations. However, wages of nonresidents engaged in film production or television production are not subject to Iowa withholding tax if the withholding agent provides certain information to the Department; which includes each nonresident employee's name, permanent address, Social Security Number, and estimated amounts the employee is to be paid.
- Rental payments received from Iowa property.
- Taxable Iowa-source income paid to a beneficiary of an Iowa estate or trust.
- Iowa-source income received by a nonresident partner or shareholder of a partnership or S corporation doing business in Iowa.
- Income derived from any business of a temporary nature such as contracts for construction or fees paid for services in Iowa.

Under provisions of federal law, Iowa tax should not be withheld from nonresidents working in Iowa as employees of railroads and trucking firms in interstate commerce if they are working in at least one other state. Withholding may be required for the employee's state of residence or the nonresident employee may be required to make estimated payments to their state of residence.

Iowa-Illinois reciprocal agreement

Iowa and Illinois have a reciprocal agreement for individual income tax purposes. At this time, Iowa's only income tax reciprocal agreement is with Illinois.

Any wages or salary made by an Iowa resident working in Illinois is taxable only to Iowa and not to Illinois. Any wages or salary made by an Illinois resident working in Iowa is taxable only to Illinois and not to Iowa.

An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will be aware it is appropriate to withhold Iowa income tax. The Iowa resident should also complete an Iowa W-4.

An Illinois resident working for wages or salary in Iowa should complete and file the IA 44-016

“Employee’s Statement of Nonresidence in Iowa” with the employer so that the employer will be aware it is appropriate to withhold Illinois income tax.

Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples of income that are not wages and salaries and, therefore, not covered under the Iowa-Illinois Reciprocal Agreement are Iowa gambling winnings and unemployment compensation for employment in Iowa.

Unemployment benefit payments

Recipients of benefits may choose to have state income tax withheld from the benefit payments at a rate of 5 percent. Questions concerning state unemployment are answered by Iowa Workforce Development at 1-800-562-4692.

TAXABLE COMPENSATION NOT SUBJECT TO IOWA WITHHOLDING

Exemptions from Iowa withholding follow the guidelines of the Internal Revenue Service, with the following exceptions:

- Domestic workers and clergy are generally excluded from Iowa tax withholding requirements. However, if they anticipate an Iowa tax liability of \$200 or more and are not subject to withholding, they may be required to submit quarterly estimated payments.
- Interest and dividends are not subject to Iowa withholding.
- Wages of nonresidents engaged in film production or television production are not subject to Iowa withholding tax if the withholding agent provides certain information to the Department. The following information must be included:
 - o Each nonresident employee’s name and permanent address;
 - o Social Security Number;
 - o Estimated amounts the employee is to be paid.

Applications for exemption from withholding for nonresident employees engaged in film production or television

production should be directed to the Iowa Department of Revenue, Compliance Division, Examination Section, Hoover State Office Building, P.O. Box 10456, Des Moines, Iowa 50306.

- Agricultural payments to nonresidents are exempt from Iowa withholding if the withholding agent provides certain information to the Department about the sales of agricultural commodities or products. The following information must be included:
 - o Name, address, Social Security Number of each nonresident;
 - o Payments made in the calendar year to the nonresident;
 - o County or counties in which the nonresident worked, owned or leased property, had products stored, or livestock located;
 - o The type of agricultural commodities or products: commodity credit certificates, grain, livestock, domestic fowl, or others.

Note: Although these types of payments are not subject to Iowa withholding, they are subject to Iowa income tax in most instances.

REPORTING AND PAYING THE TAX

Filing Frequencies

- **Quarterly** if you remit less than \$6,000 tax per year (less than \$500 per month)
- **Monthly** if you remit \$6,000 - \$120,000 tax per year (\$500 - \$10,000 per month)
- **Semi-monthly** if you remit more than \$120,000 tax per year (more than \$10,000 per month; more than \$5,000 semi-monthly)

Filing withholding

Based on their filing frequency, every employer is required to file for each applicable period during the calendar year, even if compensation was not paid during a period. If no wages or compensation was paid during a period, the employer will enter zeroes on the return/deposit for that period.

Quarterly filers are required to file a quarterly return for each calendar quarter for which they are registered.

Monthly filers are required to file two monthly deposits and one quarterly return for each calendar quarter.

Semi-monthly filers are required to file six semi-monthly deposits and one quarterly return for each calendar quarter.

The **Iowa Department of Revenue withholding due dates** may be viewed on our Web site. To obtain the calendar of due dates by fax, call 1-800-572-3943 and order form number 0078501.

Withholding returns are submitted electronically through the eFile & Pay system. Once you are registered as a withholding agent, the Department will send you a Business eFile Number. This number is necessary to access the paperless system. To file online, go to our Web site and click on “eFile & Pay.”

To use the touch-tone telephone system, call 1-800-514-8296. Telephone scripts are available on the department’s Web site and by automated TaxFax. Paper deposits and return forms are not provided; however, paper payment vouchers mailed to permit holders who qualify to pay with check or money order should be used when paying by paper check. For assistance using the eFile & Pay system, call 1-866-503-3453 or 515/281-8453.

Information required to complete the quarterly return includes the Iowa withholding permit number, tax period being filed, total tax withheld for the quarter, prior payments made during the quarter, and the amount of credits/adjustments.

Each credit claimed against withholding tax is recorded separately on the quarterly return. Credits that may be claimed against withholding tax are as follows:

- **The Iowa New Jobs Training Program Credit (NJJC)** – This credit is available to businesses to cover the cost of approved training programs entered into with community colleges for new employees hired due to business expansion, the start-up of a new business, or relocation from outside Iowa. The credit equals 1.5% or 3.0% of the gross payroll attributable to the new employees, depending on the achievement of certain wage targets. The credit may only be claimed after payments are made to the community college under terms of the job training agreement. (Iowa Code 260E)
- **The Supplemental New Jobs Credit (SJC)** – Businesses located in an enterprise zone or eligible for the New Jobs and Income Program

(NJIP) may also be eligible to receive additional job training credits equal to 1.5% of the gross wages of new employees engaged in approved job training under the 260E program. (Iowa Code 15.331)

- **The Accelerated Career Education Credit (ACE)** – Businesses participating in the program may claim a credit of up to 10.0% of the hiring wage that would be paid to individuals completing approved training by community colleges. (Iowa Code 260G)
- **The Targeted Jobs Tax Credit (TJC)** – This credit is available to employers that created targeted jobs in an urban renewal area and that enter into a withholding agreement with pilot project cities approved by the Iowa Department of Economic Development. The credit is equal to 3.0% of the gross wages paid to employees under the withholding agreement. The employer shall remit the amount of the credit to the pilot project city.

Additional information regarding these programs may be obtained on the Iowa Department of Economic Development Web site.

Remitting the tax

Payment options include:

- ePay (electronic check; also known as direct debit)
- ACH Credit
- Credit card (a convenience fee is charged by our credit card vendor, Official Payments Inc.)
- Check or money order (NOTE: This option is not available if filing on a semi-monthly basis. Semi-monthly filers are required to pay electronically.)

If you qualify and prefer to pay with check or money order, please use the payment vouchers you received in the mail. The payment vouchers, along with the confirmation number received when filing, are important to match your payment to your electronically filed return. You will receive a year’s supply of payment vouchers in each mailing; please keep them in a safe place. Vouchers are not available on the Department’s Web site or TaxFax system. The voucher is not a return; you must file a return even if you make a payment with the voucher. Do not mail the payment voucher if a zero balance is due or if your payment was made electronically. eFile **and** ePay = Mail Nothing.

FAILURE TO WITHHOLD

A withholding agent who fails to withhold and pay to the Department any money required to be withheld and paid is personally, individually, and corporately liable to the State of Iowa. If this occurs, the amount of withholding may be assessed against the withholding agent in the same manner as is used to assess personal or corporate income tax.

BONDING

If an employer or withholding agent fails to remit the required withholding tax by the due date, the Department may require a bond to ensure timely payment in the future.

PENALTY AND INTEREST

Penalty for failure to timely file

A penalty of 10 percent is added to the tax due for failure to timely file a return if it is not submitted by the due date and at least 90 percent of the correct tax is not paid by the due date. The penalty can be waived only under limited circumstances.

Penalty for failure to timely pay

A penalty of 5 percent is added to the tax due if the return is timely filed but at least 90 percent of the correct tax is not paid by the due date. The penalty can be waived only under limited circumstances.

If both penalties apply, only the failure to file penalty of 10 percent is imposed.

Interest

Interest is added to unpaid tax at a rate prescribed by law from the due date until payment is received. eFile & Pay will automatically calculate any interest due. Interest cannot be waived.

END OF THE YEAR REPORTING

Verified Summary Report

All withholding agents are required to submit a completed Verified Summary of Payments Report (VSP) by the last day of February. This covers the Iowa income tax withholding payments made in the prior calendar year. The VSP is submitted online through eFile & Pay or by touch-tone telephone. Paper VSPs are not provided.

Wage and tax statements (W-2)

Employers are not required to send copies of W-2s or 1099s to the state of Iowa with the VSP.

Employers are still required to keep copies of the W-2s and 1099s for at least four years from the end of the year for which the forms apply.

W-2s must be given to employees on or before the last day of January following the tax year or within 30 days of the time the last wage payment is received if requested by the employee. This statement must contain the name, address and federal employer identification number of the employer; and the name, address, and Social Security Number of the employee; the gross amount of compensation paid to the employee during the year, and the amount of federal and state tax withheld. Reference 701 — 46.3(3)d Iowa Administrative Code

Employees: If you need a copy of your W-2, first ask your employer. Since employers are not required to send copies of W-2s to the Iowa Department of Revenue, we are not able to furnish them to you. The Social Security Administration (SSA) will provide copies of forms W-2 for retirement purposes at no charge and for other than retirement purposes for a fee. Call 1-800-772-1213, or visit the SSA web site at www.ssa.gov for instructions on how to obtain wage information from the SSA.

FREQUENT QUESTIONS AND PROBLEMS

Does the State of Iowa assign its own employer identification number?

Yes; however, the Federal Employer Identification Number is normally used as part of the Iowa withholding number with a 3-digit suffix added for Iowa registration.

I need to register to withhold Iowa tax from employees' wages, but have not yet received my Federal Employer Identification Number. What will my number be?

Complete the Iowa Business Tax Registration form online. Choose "applied for" in the "Federal I.D. Number" blank. The Department will issue a temporary identification number with a "00" prefix.

Once you receive your Federal Employer Identification Number (FEIN), use the online Change, Cancel or Reinstate Business Tax Registration system on our Web site or the paper form (92-033) to update your Iowa permit number to match your FEIN.

I do not yet have an Iowa withholding permit number. Tax is due shortly. What should I do?

If you have not already done so, complete the application as soon as possible. Apply online or use the Business Tax Registration form (78-005).

If tax is due or will be due shortly, send a check for the amount withheld for the period to Withholding Tax Processing, Iowa Department of Revenue, PO Box 10411, Des Moines IA 50306-0411. Include the following: an explanation, your name and address, the period covered by the remittance, and your Federal Employer Identification Number.

The Department will process your application and credit the amount paid to your account.

The due date for remitting tax has arrived. I have received my Iowa withholding permit number and Business eFile Number (BEN), but have not received the withholding payment vouchers. What should I do?

Payment options include:

- ePay (electronic check; also known as direct debit)
- ACH Credit
- Credit card (a convenience fee is charged by our credit card vendor, Official Payments Inc.)
- Check or money order

Note: If you pay by mail, send a note with your check made payable to Treasurer, State of Iowa. Please include on the check and in the note the business name and address, your Iowa withholding permit number, the period end date, and the eFile & Pay Confirmation Number received when you electronically filed your return.

Mail payment and note to: Withholding Tax Processing, Iowa Department of Revenue, PO Box 10411, Des Moines, IA 50306-0411.

If you feel there may be a problem with your account, contact the Department. It normally takes 4-6 weeks from the time an application is filed until the vouchers for remitting tax payments are received.

Is the employer required to match the amount of Iowa income tax withheld from the employees' wages?

No. There is no matching of withholding of Iowa income tax from the employees' wages.

How is withholding calculated?

There are two methods of figuring the Iowa income tax withholding. The employer can use either the manual tables or the computer formula. Either method is acceptable. Both are available in this booklet.

Where does an employer obtain blank W-2s, Iowa W-4s and Iowa W-4Ps?

W-2s may be obtained from the Internal Revenue Service on the IRS Web site or by calling 1-800-829-3676 or by purchasing them through an office supply/forms business.

Iowa W-4s and Iowa W-4Ps are available free of charge on the Iowa Department of Revenue Web site in the withholding forms section. You may have them faxed to you through our TaxFax system; call 1-800-572-3943 and order 0044019 for the W-4 and 0044020 for the W-4P.

When can an employee fill out an Iowa W-4 to change their number of allowances?

An employee can adjust their withholding at any time by providing the employer with a new Iowa W-4.

Calendar of Due Dates

If the due date falls on a Saturday, Sunday, or Holiday,
the return is due on the next business day.

Semimonthly Filers

more than \$120,000 tax per year
(more than \$10,000 per month; more than \$5,000 semi-monthly)

Return for Period of	Due Date	Period of	Due Date
January 1-15	January 25	July 1-15	July 25
January 16-31	February 10	July 16-31	August 10
February 1-15	February 25	August 1-15	August 25
February 16-28	March 10	August 16-31	September 10
March 1-15	March 25	September 1-15	September 25
March 16-31	April 10	September 16-30	October 10
April 1-15	April 25	October 1-15	October 25
April 16-30	May 10	October 16-31	November 10
May 1-15	May 25	November 1-15	November 25
May 16-31	June 10	November 16-30	December 10
June 1-15	June 25	December 1-15	December 25
June 16-30	July 10	December 16-31	January 10
Verified Summary	February 28		

Monthly Filers

\$6,000 - \$120,000 tax per year (\$500 - \$10,000 per month)

Return for Period of	Due Date	Period of	Due Date
January	February 15	July	August 15
February	March 15	August	September 15
January-March Quarter	April 30	July-September Quarter	October 31
April	May 15	October	November 15
May	June 15	November	December 15
April-June Quarter	July 31	October-December Quarter	January 31
Verified Summary	February 28		

Quarterly Filers

less than \$6,000 tax per year (less than \$1,500 per quarter)

Return for Period of	Due Date	Period of	Due Date
January-March	April 30	July-September	October 31
April-June	July 31	October-December	January 31
Verified Summary	February 28		

Iowa eFile & Pay

Iowa withholding is now filed through the **eFile & Pay** system, a paperless method of filing deposits and returns. Computer users will enjoy the ease and efficiency of the **eFile & Pay** online system. If you prefer to **eFile & Pay** by touch-tone telephone, you may. Both are safe, secure systems.

QUESTIONS?

About Iowa eFile & Pay:

idrefile@iowa.gov
515-281-8453 or 1-866-50-e-file
(1-866-503-3453)

About Iowa Tax Law:

idr@iowa.gov
515-281-3114 or 1-800-367-3388

CALCULATION OF WITHHOLDING

Computer Formula

The State of Iowa offers two formulas, either of which may be used by withholding agents in calculating the correct amount of Iowa tax to withhold from an employee's paycheck. The regular formula utilizes values for the actual pay period to calculate liability. The annualized formula projects all values to an annual basis, then reduces the tax back to the amount due for the pay period. For withholding agents who must calculate withholding for more than one length of pay period, the annualized formula may be particularly beneficial.

Values of Variables used in the Formula

New ⇨

Standard Deduction Amounts

Pay Period	Number of Personal Allowances Claimed	
	0 or 1	2 or more
Weekly	\$31.73	\$78.08
Biweekly	\$63.46	\$156.15
Semimonthly	\$68.75	\$169.17
Monthly	\$137.50	\$338.33
Annually	\$1,650.00	\$4,060.00

New ⇨

Tax Rate and Bracket Amounts

Rates	Weekly	Biweekly	Semimonthly	Monthly	Annually
0.0036 x 1st	\$25.00	\$50.00	\$54.17	\$108.33	\$1,300.00
0.0072 x next	\$25.00	\$50.00	\$54.17	\$108.33	\$1,300.00
0.0243 x next	\$50.00	\$100.00	\$108.33	\$216.67	\$2,600.00
0.0450 x next	\$125.00	\$250.00	\$270.83	\$541.67	\$6,500.00
0.0612 x next	\$150.00	\$300.00	\$325.00	\$650.00	\$7,800.00
0.0648 x next	\$125.00	\$250.00	\$270.83	\$541.67	\$6,500.00
0.0680 x next	\$250.00	\$500.00	\$541.67	\$1,083.33	\$13,000.00
0.0792 x next	\$375.00	\$750.00	\$812.50	\$1,625.00	\$19,500.00
0.0898 x remaining amount					
Top Bracket Amounts	\$1,150.00	\$2,300.00	\$2,500.00	\$5,000.00	\$60,000.00

Personal Allowance Amounts

Pay Period	1st Personal allowance	2nd Personal allowance	3rd and Each Subsequent Personal allowance
Weekly	\$0.77	\$0.77	\$0.77
Biweekly	\$1.54	\$1.54	\$1.54
Semimonthly	\$1.67	\$1.67	\$1.67
Monthly	\$3.33	\$3.33	\$3.33
Annually	\$40.00	\$40.00	\$40.00

Number of Pay Periods Per Year

Daily:	260	Semimonthly:	24		
Weekly:	52	Monthly:	12	Semiannually:	2
Biweekly:	26	Quarterly:	4	Annually:	1

FORMULA EXAMPLES AND INSTRUCTIONS

DEFINITIONS OF VARIABLES

G = Taxable Wages for Pay Period R = Iowa Tax Rates
 W = Federal Tax Withheld for Pay Period C = Personal Allowance Amount
 S = Standard Deduction P = Number of Pay Periods
 A = Additional Withholding Requested N = Number of Personal Allowances

INSTRUCTIONS FOR REGULAR FORMULA

Items T₁ through T₄ represent the values derived at each step in arriving at the tax to be withheld. Be sure to use the values for the correct pay period.

Subtract Federal withholding from taxable wages. Certain payments made by the employer into employee retirement plans or for employee health insurance are not considered wages and are not included in the calculations of withholding tax.

$$T_1 = G - W$$

Subtract the standard deduction from T₁

$$T_2 = T_1 - S$$

Multiply T₂ (taxable income) by the tax rates (1)

$$T_3 = T_2 \times R$$

Subtract the personal allowance credits from the gross tax to arrive at final tax liability

$$T_4 = T_3 - [C \times N]$$

Add the additional amount of withholding requested on the employee's IA W-4

$$T_5 = T_4 + [A \div P]$$

Example: Biweekly wages of \$740

(3 total personal allowances claimed, no additional amount requested)

T ₁ = G - W	T ₁ = \$740.00	- \$5.12	=	\$734.88
T ₂ = T ₁ - S	T ₂ = \$734.88	- \$156.15	=	\$578.73
T ₃ = T ₂ x R	T ₃ = 0.0036 x 1st \$50.00	\$50.00	=	\$ 0.18
	0.0072 x next \$50.00	\$50.00	=	\$ 0.36
	0.0243 x next \$100.00	\$100.00	=	\$ 2.43
	0.0450 x next \$250.00	\$250.00	=	\$ 11.25
	0.0612 x remaining \$128.73	\$128.73	=	\$ 7.88
	T ₃ =			\$ 22.10
T ₄ = T ₃ - (CxN)	T ₄ = \$22.10 - (\$1.54 x 3)		=	\$ 17.48
T ₅ = T ₄ - (A÷P)	T ₅ = \$17.48 + (\$0.00 x 26)		=	\$ 17.48

Iowa tax to be withheld=\$17.48

INSTRUCTIONS FOR ANNUALIZED FORMULA

The annualized formula is identical to the regular formula with one overall modification.

In Step T₁, wages are multiplied by the number of pay periods in a year to arrive at annual wages. Then in each subsequent Step (T₂ - T₄) annual values are used. See the following page for alternate rates to be entered at Step T₃. Finally, in Step T₅, the annual liability is divided by the number of pay periods in the year to arrive at the tax for the pay period.

Example: Monthly wages of \$2,750 (4 total personal allowances claimed)

$T_1 = (G - W) \times P$	$T_1 = (\$2,750.00 - \$98.30) \times 12$	$= \$31,820.40$	
$T_2 = T_1 - S$	$T_2 = \$31,820.40 - \$4,060.00$	$= \$27,760.40$	
$T_3 = T_2 \times R$	$T_3 = 0.0036 \times \$1,300.00$	$= \$ 4.68$	
	$0.0072 \times \$1,300.00$	$= \$ 9.36$	
	$0.0243 \times \$2,600.00$	$= \$ 63.18$	
	$0.0450 \times \$6,500.00$	$= \$ 292.50$	
	$0.0612 \times \$7,800.00$	$= \$ 477.36$	
	$0.0648 \times \$6,500.00$	$= \$ 421.20$	
	$0.0680 \times \$1,760.40$	$= \$ 119.71$	
	$T_3 =$	$\$ 1,387.99$	
$T_4 = T_3 - (C \times N)$	$T_4 = \$1,387.99 - (\$40 \times 4)$	$= \$ 1,227.99$	
$T_5 = T_4 + A$	$T_5 = \$1,227.99 + \0	$= \$ 1,227.99$	
$T_6 = T_5 \div P$	$T_6 = \$1,227.99 \div 12$	$= \$ 102.33$	

Iowa tax to be withheld = \$102.33

RATE TABLE FOR COMPUTER FORMULA

The following table is presented as an alternative for withholding agents using personal computers with purchased software: Such software often requires that the Iowa rate table be entered in a format similar to that used by the Internal Revenue Service in their Circular E. Employers' Tax Guide. If you choose to use this table, it should be entered at Step T₃ of the formula as follows:

Over	But Not Over	Tax	Tax Rate	Of Excess Over
\$ 0	\$ 1,300	0	plus 0.0036	\$ 0
\$ 1,300	\$ 2,600	\$ 4.68	plus 0.0072	\$ 1,300
\$ 2,600	\$ 5,200	\$ 14.04	plus 0.0243	\$ 2,600
\$ 5,200	\$11,700	\$ 77.22	plus 0.0450	\$ 5,200
\$11,700	\$19,500	\$ 369.72	plus 0.0612	\$11,700
\$19,500	\$26,000	\$ 847.08	plus 0.0648	\$19,500
\$26,000	\$39,000	\$1,268.28	plus 0.0680	\$26,000
\$39,000	\$58,500	\$2,152.28	plus 0.0792	\$39,000
\$58,500		\$3,696.68	plus 0.0898	\$58,500

Another, alternative method of calculation is presented below:

If the employee's Wages are:

Over	But Not Over	Withholding is				
\$0	\$1,300	Taxable Wage times	0.0036	less	0	
\$1,300	\$2,600	Taxable Wage times	0.0072	less	\$4.68	
\$2,600	\$5,200	Taxable Wage times	0.0243	less	\$49.14	
\$5,200	\$11,700	Taxable Wage times	0.0450	less	\$156.78	
\$11,700	\$19,500	Taxable Wage times	0.0612	less	\$346.32	
\$19,500	\$26,000	Taxable Wage times	0.0648	less	\$416.52	
\$26,000	\$39,000	Taxable Wage times	0.0680	less	\$499.72	
\$39,000	\$58,500	Taxable Wage times	0.0792	less	\$936.52	
\$58,500		Taxable Wage times	0.0898	less	\$1,556.62	

WITHHOLDING TABLES

GENERAL INSTRUCTIONS FOR USE OF TABLES

1. Determine pay period (weekly, biweekly, etc.)
2. Find the number of personal allowances claimed by the employee on the Iowa Employee Withholding Allowance Certificate (IA W-4).
3. Using the correct table, select the wage bracket containing the amount of taxable wages paid to the employee. Certain payments made by the employer into employee retirement plans or for employee health insurance are not considered wages and are not included in the calculations of withholding tax.
4. Select the correct column for the number of personal allowances claimed.
5. Read across the row of the correct wage bracket and down the column of the correct number of personal allowances.
6. Add to the amount at the intersection the additional amount of withholding requested on the Employee's Withholding Allowance Certificate (IA W-4) Line 6.

WAGES OVER THE TOP BRACKET AMOUNT OF THE TABLE

Instructions

1. Subtract top bracket amount of wages from total taxable wages.
2. Multiply the result by 8.98 percent.
3. Add the tax amount over the top bracket to the tax amount from the table for the top bracket amount.
4. The sum of these two, plus any additional withholding requested on the W-4, is the amount to be withheld.

Example

Person earning \$2,880 biweekly salary claiming three personal allowances.

- $\$2,880 - \$2,300 = \$580$ excess over top bracket.
- $\$580 \times 8.98\% = \52.08 .
- $\$52.08 + \108.00 (withholding top bracket amount)
- no additional withholding was requested on the W-4
- $\$160.08$ total withholding.

WAGES PAID DAILY

Instructions

1. Multiply daily wages by 10.
2. Find withholding amount on biweekly table.
3. Divide withholding amount by 10.

Example

Person earning \$60 daily wages claiming two personal allowances.

- $\$60 \times 10 = \600.00
- Withholding on \$600 biweekly wages = \$11.00.
- $\$11.00 \div 10 = \1.10 withholding.

BONUSES AND COMMISSIONS

Bonus paid during each pay period

If the bonus or commission is paid as a part of the regular pay during each pay period, simply add the bonus to the regular pay and calculate withholding on the total payment.

Bonuses paid less often than regular pay

If a bonus is paid several times a year, but less often than the regular pay, the withholding on the bonus or commission is calculated by annualizing the payment.

Instructions

1. Multiply the amount of bonus by the number of times during the year a bonus is paid.
2. Determine the annual base wages or salary of the employee before bonuses
3. Add the two amounts together. Determine the withholding from the annual withholding table.
4. Determine the annual withholding on the base amount.
5. Subtract the withholding on the base wages from the total withholding.
6. Divide the result by the number of times a year a bonus is paid. This amount is the withholding on the bonus only.

Example

A \$2,000 quarterly bonus is paid to a person with a base salary of \$300 a week, who claims zero personal allowances.

1. $\$2,000 \text{ bonus} \times 4 \text{ quarters} = \$8,000 \text{ annualized bonus}$
2. $\$300 \text{ salary per week} \times 52 \text{ weeks} = \$15,600 \text{ base annual salary}$
3. $\$8,000 + \$15,600 = \$23,600 \text{ annualized pay. Withholding from annual table} = \875.00
4. Withholding on base pay is \$458.00.
5. $\$875.00 \text{ (withholding on gross pay)} - \$458.00 \text{ (withholding on base pay)} = \417.00
6. $\$417.00 \div 4 = \104.25 .

Payments made on an Annual Basis

Payments made only once a year include: compensation paid to entertainers performing in Iowa; rent from real or personal property; distributive shares to a beneficiary of an estate, or trust payments to landlords by agents, including payments by elevator operators for sale of grain or other commodities; income derived from any business of a temporary nature such as contracts for construction or fees paid for services; and annual bonuses paid to employees.

Annual Bonuses

Instructions

1. Determine the annual withholding on the base pay.
2. Add together the annual base pay and the bonus.
3. Determine the withholding on the total income from the annual table.
4. Subtract the withholding on the base pay from total withholding.
5. Difference equals the withholding on the bonus.

Example

Person who has an annual base pay of \$21,500, an annual bonus of \$10,750, and claims zero personal allowances.

1. Withholding on base pay = \$770.00
2. Base pay plus bonus = \$32,250.00 annual pay
3. Withholding from annual table equals \$1,376.00
4. Difference is $\$1,376.00 - \$770.00 = \$606.00$.
5. Withholding on bonus equals \$606.00.

IOWA WITHHOLDING TAX -- WEEKLY TAX TABLE -- Effective April 1, 2006

And The Wages Are		If the Payroll Period with Respect to an Employee is Weekly											
But Less		And The Number of Personal Allowances Claimed Is --											
At Least	Than	0	1	2	3	4	5	6	7	8	9	10	Or More
		The Amount Of State Income Tax Withheld Shall Be											
\$ 0	\$ 90	0	0	0	0	0	0	0	0	0	0	0	0
30	35	0	0	0	0	0	0	0	0	0	0	0	0
35	40	0	0	0	0	0	0	0	0	0	0	0	0
40	45	0	0	0	0	0	0	0	0	0	0	0	0
45	50	0	0	0	0	0	0	0	0	0	0	0	0
50	55	0	0	0	0	0	0	0	0	0	0	0	0
55	60	0	0	0	0	0	0	0	0	0	0	0	0
60	65	0	0	0	0	0	0	0	0	0	0	0	0
65	70	0	0	0	0	0	0	0	0	0	0	0	0
70	75	0	0	0	0	0	0	0	0	0	0	0	0
75	80	0	0	0	0	0	0	0	0	0	0	0	0
80	85	0	0	0	0	0	0	0	0	0	0	0	0
85	90	0	0	0	0	0	0	0	0	0	0	0	0
90	95	1	0	0	0	0	0	0	0	0	0	0	0
95	100	1	0	0	0	0	0	0	0	0	0	0	0
100	105	1	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0	0
125	130	1	1	0	0	0	0	0	0	0	0	0	0
130	135	2	1	0	0	0	0	0	0	0	0	0	0
135	140	2	1	0	0	0	0	0	0	0	0	0	0
140	145	2	1	0	0	0	0	0	0	0	0	0	0
145	150	2	1	0	0	0	0	0	0	0	0	0	0
150	155	2	2	0	0	0	0	0	0	0	0	0	0
155	160	3	2	0	0	0	0	0	0	0	0	0	0
160	165	3	2	0	0	0	0	0	0	0	0	0	0
165	170	3	2	0	0	0	0	0	0	0	0	0	0
170	175	3	3	0	0	0	0	0	0	0	0	0	0
175	180	4	3	0	0	0	0	0	0	0	0	0	0
180	185	4	3	0	0	0	0	0	0	0	0	0	0
185	190	4	3	0	0	0	0	0	0	0	0	0	0
190	195	4	3	1	0	0	0	0	0	0	0	0	0
195	200	4	4	1	0	0	0	0	0	0	0	0	0
200	205	5	4	1	0	0	0	0	0	0	0	0	0
205	210	5	4	1	1	0	0	0	0	0	0	0	0
210	215	5	4	1	1	0	0	0	0	0	0	0	0
215	220	5	5	2	1	0	0	0	0	0	0	0	0
220	225	5	5	2	1	0	0	0	0	0	0	0	0
225	230	6	5	2	1	1	0	0	0	0	0	0	0
230	235	6	5	2	2	1	0	0	0	0	0	0	0
235	240	6	5	3	2	1	0	0	0	0	0	0	0
240	245	6	6	3	2	1	1	0	0	0	0	0	0
245	250	6	6	3	2	2	1	0	0	0	0	0	0
250	255	7	6	3	3	2	1	0	0	0	0	0	0
255	260	7	6	4	3	2	1	0	0	0	0	0	0
260	265	7	7	4	3	2	1	1	0	0	0	0	0
265	270	7	7	4	3	2	2	1	0	0	0	0	0
270	275	7	7	4	3	3	2	1	0	0	0	0	0
275	280	8	8	4	4	3	2	1	1	0	0	0	0
280	285	8	8	5	4	3	2	2	1	0	0	0	0
285	290	8	8	5	4	3	3	2	1	0	0	0	0
290	295	9	8	5	4	4	3	2	1	0	0	0	0
295	300	9	9	5	5	4	3	2	1	1	0	0	0
300	305	9	9	6	5	4	3	2	2	1	0	0	0
305	310	9	9	6	5	4	4	3	2	1	0	0	0
310	315	10	9	6	5	5	4	3	2	2	1	0	0
315	320	10	10	6	6	5	4	3	3	2	1	0	0
320	325	10	10	7	6	5	4	4	3	2	1	1	1

IOWA WITHHOLDING TAX -- WEEKLY TAX TABLE -- Effective April 1, 2006

And The Wages Are		If the Payroll Period with Respect to an Employee is Weekly											
But Less		And The Number of Personal Allowances Claimed Is --											
At Least	Than	0	1	2	3	4	5	6	7	8	9	10	Or More
		The Amount Of State Income Tax Withheld Shall Be											
325	330	10	10	7	6	6	5	4	3	2	2	1	
330	335	11	10	7	7	6	5	4	4	3	2	1	
335	340	11	11	8	7	6	5	5	4	3	2	2	
340	345	11	11	8	7	6	6	5	4	3	3	2	
345	350	11	11	8	8	7	6	5	4	4	3	2	
350	355	12	11	8	8	7	6	6	5	4	3	2	
355	360	12	12	9	8	7	7	6	5	4	4	3	
360	365	12	12	9	8	8	7	6	5	5	4	3	
365	370	12	12	9	9	8	7	6	6	5	4	3	
370	375	13	12	9	9	8	8	7	6	5	4	4	
375	380	13	13	10	9	9	8	7	6	6	5	4	
380	385	13	13	10	10	9	8	7	7	6	5	4	
385	390	13	13	10	10	9	8	8	7	6	5	5	
390	395	14	14	11	10	10	9	8	7	6	6	5	
395	400	14	14	11	11	10	9	8	8	7	6	5	
400	405	14	14	11	11	10	9	9	8	7	6	6	
405	410	14	14	11	11	10	10	9	8	7	7	6	
410	415	15	15	12	11	11	10	9	8	8	7	6	
415	420	15	15	12	12	11	10	9	9	8	7	6	
420	425	15	15	12	12	11	11	10	9	8	7	7	
425	430	16	15	12	12	12	11	10	9	9	8	7	
430	435	16	16	13	12	12	11	10	10	9	8	7	
435	440	16	16	13	13	12	11	11	10	9	8	8	
440	445	16	16	13	13	13	12	11	10	9	9	8	
445	450	17	16	13	13	13	12	11	11	10	9	8	
450	455	17	17	14	13	13	12	12	11	10	9	9	
455	460	17	17	14	14	13	13	12	11	10	10	9	
460	465	17	17	14	14	14	13	12	12	11	10	9	
465	470	18	18	14	14	14	13	13	12	11	10	10	
470	475	18	18	15	15	14	14	13	12	11	11	10	
475	480	18	18	15	15	15	14	13	12	12	11	10	
480	485	19	18	15	15	15	14	14	13	12	11	11	
485	490	19	19	15	15	15	15	14	13	12	12	11	
490	495	19	19	16	16	15	15	14	13	13	12	11	
495	500	19	19	16	16	16	15	15	14	13	12	11	
500	505	20	19	16	16	16	16	15	14	13	13	12	
505	510	20	20	17	16	16	16	15	14	14	13	12	
510	515	20	20	17	17	17	16	16	15	14	13	12	
515	520	20	20	17	17	17	17	16	15	14	14	13	
520	525	21	21	17	17	17	17	16	15	15	14	13	
525	530	21	21	18	18	17	17	16	16	15	14	13	
530	535	21	21	18	18	18	18	17	16	15	15	14	
535	540	22	21	18	18	18	18	17	16	16	15	14	
540	545	22	22	19	18	18	18	17	17	16	15	14	
545	550	22	22	19	19	18	18	18	17	16	15	15	
550	555	22	22	19	19	19	19	18	17	17	16	15	
555	560	23	22	19	19	19	19	18	18	17	16	15	
560	565	23	23	20	19	19	19	19	18	17	16	16	
565	570	23	23	20	20	20	19	19	18	18	17	16	
570	575	23	23	20	20	20	20	19	19	18	17	16	
575	580	24	24	20	20	20	20	20	19	18	17	17	
580	585	24	24	21	21	20	20	20	19	19	18	17	
585	590	24	24	21	21	21	21	20	20	19	18	17	
590	595	25	24	21	21	21	21	21	20	19	18	18	
595	600	25	25	22	21	21	21	21	20	20	19	18	
600	610	25	25	22	22	22	21	21	21	20	19	18	
610	620	26	26	22	22	22	22	22	21	21	20	19	
620	630	26	26	23	23	23	23	22	22	21	20	20	
630	640	27	27	24	23	23	23	23	23	22	21	20	
640	650	27	27	24	24	24	24	24	23	23	22	21	

IOWA WITHHOLDING TAX -- WEEKLY TAX TABLE -- Effective April 1, 2006

And The Wages Are		If the Payroll Period with Respect to an Employee is Weekly											
But Less		And The Number of Personal Allowances Claimed Is --											
At Least	Than	0	1	2	3	4	5	6	7	8	9	10	Or More
		The Amount Of State Income Tax Withheld Shall Be											
650	660	28	28	25	25	24	24	24	24	23	23	22	
660	670	29	29	25	25	25	25	25	25	24	23	22	
670	680	29	29	26	26	26	25	25	25	25	24	23	
680	690	30	30	26	26	26	26	26	26	25	25	24	
690	700	30	30	27	27	27	27	26	26	26	25	24	
700	710	31	31	28	27	27	27	27	27	27	26	25	
710	720	32	31	28	28	28	28	28	28	27	27	26	
720	730	32	32	29	29	28	28	28	28	28	27	27	
730	740	33	33	29	29	29	29	29	29	29	28	27	
740	750	33	33	30	30	30	29	29	29	29	29	28	
750	760	34	34	30	30	30	30	30	30	30	29	29	
760	770	34	34	31	31	31	31	31	31	30	30	29	
770	780	35	35	32	31	31	31	31	31	31	31	30	
780	790	36	35	32	32	32	32	32	32	31	31	31	
790	800	36	36	33	33	33	32	32	32	32	32	31	
800	810	37	37	33	33	33	33	33	33	33	32	32	
810	820	37	37	34	34	34	34	33	33	33	33	33	
820	830	38	38	34	34	34	34	34	34	34	34	33	
830	840	38	38	35	35	35	35	35	34	34	34	34	
840	850	39	39	36	36	35	35	35	35	35	35	35	
850	860	39	39	36	36	36	36	36	36	36	36	35	
860	870	40	40	37	37	37	36	36	36	36	36	36	
870	880	40	41	37	37	37	37	37	37	37	37	37	
880	890	41	41	38	38	38	38	38	38	38	38	38	
890	900	41	42	39	38	38	38	38	38	38	38	38	
900	910	42	42	39	39	39	39	39	39	39	39	39	
910	920	42	43	40	40	40	40	40	40	40	40	40	
920	930	43	43	40	40	40	40	40	40	40	40	40	
930	940	44	44	41	41	41	41	41	41	41	41	41	
940	950	44	45	41	42	42	42	42	42	42	42	42	
950	960	45	45	42	42	42	42	42	42	42	42	42	
960	970	45	46	43	43	43	43	43	43	43	43	43	
970	980	46	46	43	44	44	44	44	44	44	44	44	
980	990	47	47	44	44	44	44	44	44	44	44	44	
990	1000	47	48	44	45	45	45	45	45	45	45	45	
1000	1010	48	48	45	46	46	46	46	46	46	46	46	
1010	1020	48	49	46	46	46	46	46	46	46	46	46	
1020	1030	49	49	46	47	47	47	47	47	47	47	47	
1030	1040	50	50	47	47	48	48	48	48	48	48	48	
1040	1050	50	51	47	48	48	48	48	48	48	48	48	
1050	1060	51	51	48	48	49	49	49	49	49	49	49	
1060	1070	51	52	49	49	50	50	50	50	50	50	50	
1070	1080	52	52	49	50	50	50	50	50	50	50	50	
1080	1090	52	53	50	50	51	51	51	51	51	51	51	
1090	1100	53	54	50	51	51	52	52	52	52	52	52	
1100	1110	54	54	51	51	52	52	52	52	52	52	52	
1110	1120	54	55	52	52	53	53	53	53	53	53	53	
1120	1130	55	55	52	53	53	54	54	54	54	54	54	
1130	1140	55	56	53	53	54	54	54	54	54	54	54	
1140	1150	56	57	53	54	54	55	55	55	55	55	55	

Compute 8.98 percent on wages in excess of maximum shown and add to last amount in applicable column.

IOWA WITHHOLDING TAX -- BIWEEKLY TAX TABLE -- Effective April 1, 2006

And The Wages Are		If the Payroll Period with Respect to an Employee is Biweekly											
But Less		And The Number of Personal Allowances Claimed Is --											
At Least	Than	0	1	2	3	4	5	6	7	8	9	10	Or More
		The Amount Of State Income Tax Withheld Shall Be											
\$ 0	\$ 60	0	0	0	0	0	0	0	0	0	0	0	0
60	70	0	0	0	0	0	0	0	0	0	0	0	0
70	80	0	0	0	0	0	0	0	0	0	0	0	0
80	90	0	0	0	0	0	0	0	0	0	0	0	0
90	100	0	0	0	0	0	0	0	0	0	0	0	0
100	110	0	0	0	0	0	0	0	0	0	0	0	0
110	120	0	0	0	0	0	0	0	0	0	0	0	0
120	130	0	0	0	0	0	0	0	0	0	0	0	0
130	140	0	0	0	0	0	0	0	0	0	0	0	0
140	150	0	0	0	0	0	0	0	0	0	0	0	0
150	160	0	0	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0	0
190	200	1	0	0	0	0	0	0	0	0	0	0	0
200	210	2	0	0	0	0	0	0	0	0	0	0	0
210	220	2	0	0	0	0	0	0	0	0	0	0	0
220	230	2	0	0	0	0	0	0	0	0	0	0	0
230	240	2	1	0	0	0	0	0	0	0	0	0	0
240	250	3	1	0	0	0	0	0	0	0	0	0	0
250	260	3	1	0	0	0	0	0	0	0	0	0	0
260	270	3	2	0	0	0	0	0	0	0	0	0	0
270	280	3	2	0	0	0	0	0	0	0	0	0	0
280	290	4	2	0	0	0	0	0	0	0	0	0	0
290	300	4	3	0	0	0	0	0	0	0	0	0	0
300	310	5	3	0	0	0	0	0	0	0	0	0	0
310	320	5	4	0	0	0	0	0	0	0	0	0	0
320	330	6	4	0	0	0	0	0	0	0	0	0	0
330	340	6	5	0	0	0	0	0	0	0	0	0	0
340	350	7	5	0	0	0	0	0	0	0	0	0	0
350	360	7	6	0	0	0	0	0	0	0	0	0	0
360	370	8	6	0	0	0	0	0	0	0	0	0	0
370	380	8	6	1	0	0	0	0	0	0	0	0	0
380	390	8	7	1	0	0	0	0	0	0	0	0	0
390	400	9	7	2	0	0	0	0	0	0	0	0	0
400	410	9	8	2	1	0	0	0	0	0	0	0	0
410	420	10	8	3	1	0	0	0	0	0	0	0	0
420	430	10	9	3	1	0	0	0	0	0	0	0	0
430	440	11	9	3	2	0	0	0	0	0	0	0	0
440	450	11	10	4	2	1	0	0	0	0	0	0	0
450	460	11	10	4	3	1	0	0	0	0	0	0	0
460	470	12	11	5	3	2	0	0	0	0	0	0	0
470	480	12	11	5	4	2	1	0	0	0	0	0	0
480	490	12	11	6	4	3	1	0	0	0	0	0	0
490	500	13	12	6	5	3	2	0	0	0	0	0	0
500	510	13	12	7	5	4	2	0	0	0	0	0	0
510	520	14	13	7	6	4	2	1	0	0	0	0	0
520	530	14	13	7	6	4	3	1	0	0	0	0	0
530	540	14	14	8	6	5	3	2	0	0	0	0	0
540	550	15	15	8	7	5	4	2	1	0	0	0	0
550	560	15	15	9	7	6	4	3	1	0	0	0	0
560	570	16	16	9	8	6	5	3	2	0	0	0	0
570	580	17	16	10	8	7	5	4	2	1	0	0	0
580	590	17	17	10	9	7	6	4	2	1	0	0	0
590	600	18	17	11	9	8	6	4	3	1	0	0	0
600	610	18	18	11	10	8	6	5	3	2	0	0	0
610	620	19	18	12	10	9	7	6	4	2	1	0	0
620	630	19	19	12	11	9	8	6	5	3	2	0	0
630	640	20	19	13	11	10	8	7	5	4	2	1	0
640	650	20	20	14	12	10	9	7	6	4	3	1	0

IOWA WITHHOLDING TAX -- BIWEEKLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Biweekly And The Number of Personal Allowances Claimed Is --										
		0	1	2	3	4	5	6	7	8	9	10 Or More
		The Amount Of State Income Tax Withheld Shall Be										
650	660	21	20	14	13	11	10	8	6	5	3	2
660	670	21	21	15	13	12	10	9	7	6	4	2
670	680	22	21	15	14	12	11	9	8	6	5	3
680	690	22	22	16	14	13	11	10	8	7	5	4
690	700	23	22	16	15	14	12	10	9	7	6	4
700	710	23	23	17	16	14	13	11	10	8	6	5
710	720	24	23	17	16	15	13	12	10	9	7	5
720	730	24	24	18	17	15	14	12	11	9	8	6
730	740	25	24	18	17	16	14	13	11	10	8	7
740	750	25	25	19	18	17	15	13	12	10	9	7
750	760	26	25	19	19	17	16	14	13	11	9	8
760	770	26	26	20	19	18	16	15	13	12	10	9
770	780	27	27	20	20	18	17	15	14	12	11	9
780	790	27	27	21	21	19	17	16	14	13	11	10
790	800	28	28	22	21	20	18	17	15	13	12	10
800	810	28	28	22	22	20	19	17	16	14	13	11
810	820	29	29	23	22	21	19	18	16	15	13	12
820	830	30	29	23	23	21	20	18	17	15	14	12
830	840	30	30	24	23	22	21	19	17	16	14	13
840	850	31	30	24	24	23	21	20	18	17	15	13
850	860	31	31	25	24	23	22	20	19	17	16	14
860	870	32	31	25	25	24	22	21	19	18	16	15
870	880	32	32	26	25	25	23	21	20	18	17	15
880	890	33	32	26	26	25	24	22	21	19	17	16
890	900	33	33	27	26	26	24	23	21	20	18	17
900	910	34	33	27	27	26	25	23	22	20	19	17
910	920	34	34	28	27	27	25	24	22	21	19	18
920	930	35	35	28	28	28	26	25	23	21	20	18
930	940	35	35	29	28	28	27	25	24	22	21	19
940	950	36	36	29	29	29	27	26	24	23	21	20
950	960	36	36	30	30	29	28	27	25	23	22	20
960	970	37	37	30	30	30	29	27	26	24	23	21
970	980	38	37	31	31	30	29	28	26	25	23	22
980	990	38	38	32	31	31	30	28	27	25	24	22
990	1000	39	38	32	32	31	31	29	28	26	24	23
1000	1010	39	39	33	32	32	31	30	28	27	25	24
1010	1020	40	39	33	33	33	32	30	29	27	26	24
1020	1030	40	40	34	33	33	33	31	30	28	26	25
1030	1040	41	41	34	34	34	33	32	30	29	27	26
1040	1050	41	41	35	35	34	34	32	31	29	28	26
1050	1060	42	42	35	35	35	34	33	31	30	28	27
1060	1070	43	42	36	36	35	35	34	32	31	29	27
1070	1080	43	43	36	36	36	36	34	33	31	30	28
1080	1090	44	43	37	37	36	36	35	33	32	30	29
1090	1100	44	44	38	37	37	37	36	34	33	31	29
1100	1110	45	44	38	38	38	37	36	35	33	32	30
1110	1120	45	45	39	38	38	38	37	35	34	32	31
1120	1130	46	46	39	39	39	38	38	36	34	33	31
1130	1140	46	46	40	39	39	39	38	37	35	34	32
1140	1150	47	47	40	40	40	39	39	37	36	34	33
1150	1160	48	47	41	41	40	40	39	38	36	35	33
1160	1170	48	48	41	41	41	41	40	39	37	36	34
1170	1180	49	48	42	42	41	41	41	39	38	36	35
1180	1190	49	49	43	42	42	42	41	40	38	37	35
1190	1200	50	50	43	43	42	42	42	41	39	38	36
1200	1220	50	50	44	43	43	43	43	41	40	38	37
1220	1240	51	51	45	44	44	44	44	43	41	40	38
1240	1260	53	52	46	46	45	45	45	44	43	41	39
1260	1280	54	54	47	47	47	46	46	45	44	42	41
1280	1300	55	55	48	48	48	47	47	47	45	44	42

IOWA WITHHOLDING TAX -- BIWEEKLY TAX TABLE -- Effective April 1, 2006

And The Wages Are At Least But Less Than		If the Payroll Period with Respect to an Employee is Biweekly And The Number of Personal Allowances Claimed Is --										
		0	1	2	3	4	5	6	7	8	9	10 Or More
		The Amount Of State Income Tax Withheld Shall Be										
1300	1320	56	56	49	49	49	49	48	48	47	45	44
1320	1340	57	57	50	50	50	50	50	49	48	46	45
1340	1360	58	58	52	51	51	51	51	50	49	48	46
1360	1380	60	59	53	53	52	52	52	52	51	49	48
1380	1400	61	60	54	54	53	53	53	53	52	50	49
1400	1420	62	62	55	55	55	54	54	54	53	52	50
1420	1440	63	63	56	56	56	56	55	55	55	53	52
1440	1460	64	64	57	57	57	57	56	56	56	55	53
1460	1480	65	65	59	58	58	58	58	57	57	56	54
1480	1500	67	66	60	59	59	59	59	59	58	57	56
1500	1520	68	67	61	61	60	60	60	60	59	59	57
1520	1540	69	69	62	62	62	61	61	61	61	60	58
1540	1560	70	70	63	63	63	62	62	62	62	61	60
1560	1580	71	71	64	64	64	64	63	63	63	63	61
1580	1600	72	72	66	65	65	65	65	64	64	64	63
1600	1620	73	73	67	66	66	66	66	65	65	65	64
1620	1640	74	74	68	68	67	67	67	67	66	66	65
1640	1660	75	76	69	69	68	68	68	68	68	67	67
1660	1680	76	77	70	70	70	69	69	69	69	68	68
1680	1700	77	78	71	71	71	71	70	70	70	70	70
1700	1720	78	79	72	72	72	72	71	71	71	71	71
1720	1740	79	80	74	73	73	73	73	72	72	72	72
1740	1760	80	81	75	75	74	74	74	74	74	74	74
1760	1780	81	82	76	76	75	75	75	75	75	75	75
1780	1800	82	83	77	77	77	77	77	76	76	76	76
1800	1820	84	85	78	78	78	78	78	78	78	78	78
1820	1840	85	86	79	79	79	79	79	79	79	79	79
1840	1860	86	87	81	81	81	81	81	81	80	80	80
1860	1880	87	88	82	82	82	82	82	82	82	82	82
1880	1900	88	89	83	83	83	83	83	83	83	83	83
1900	1920	90	91	84	85	85	85	85	85	85	84	84
1920	1940	91	92	85	86	86	86	86	86	86	86	86
1940	1960	92	93	87	87	87	87	87	87	87	87	87
1960	1980	93	94	88	89	89	89	89	89	89	89	89
1980	2000	94	95	89	90	90	90	90	90	90	90	90
2000	2020	95	96	90	91	91	91	91	91	91	91	91
2020	2040	97	98	91	92	93	93	93	93	93	93	93
2040	2060	98	99	92	93	94	94	94	94	94	94	94
2060	2080	99	100	94	95	95	95	95	95	95	95	95
2080	2100	100	101	95	96	97	97	97	97	97	97	97
2100	2120	101	102	96	97	98	98	98	98	98	98	98
2120	2140	103	104	97	98	99	99	99	99	99	99	99
2140	2160	104	105	98	99	100	101	101	101	101	101	101
2160	2180	105	106	100	101	102	102	102	102	102	102	102
2180	2200	106	107	101	102	103	103	103	103	103	103	103
2200	2220	107	108	102	103	104	105	105	105	105	105	105
2220	2240	109	110	103	104	105	106	106	106	106	106	106
2240	2260	110	111	104	105	106	107	107	107	107	107	107
2260	2280	111	112	106	106	107	108	109	109	109	109	109
2280	2300	112	113	107	108	109	110	110	110	110	110	110

Compute 8.98 percent on wages in excess of maximum shown and add to last amount in applicable column.

IOWA WITHHOLDING TAX -- SEMIMONTHLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Semimonthly And The Number of Personal Allowances Claimed Is -- The Amount Of State Income Tax Withheld Shall Be											
		0	1	2	3	4	5	6	7	8	9	10 Or More	
\$ 0	\$ 170	0	0	0	0	0	0	0	0	0	0	0	0
70	80	0	0	0	0	0	0	0	0	0	0	0	0
80	90	0	0	0	0	0	0	0	0	0	0	0	0
90	100	0	0	0	0	0	0	0	0	0	0	0	0
100	110	0	0	0	0	0	0	0	0	0	0	0	0
110	120	0	0	0	0	0	0	0	0	0	0	0	0
120	130	0	0	0	0	0	0	0	0	0	0	0	0
130	140	0	0	0	0	0	0	0	0	0	0	0	0
140	150	0	0	0	0	0	0	0	0	0	0	0	0
150	160	0	0	0	0	0	0	0	0	0	0	0	0
160	170	0	0	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0	0
180	190	1	0	0	0	0	0	0	0	0	0	0	0
190	200	1	0	0	0	0	0	0	0	0	0	0	0
200	210	1	0	0	0	0	0	0	0	0	0	0	0
210	220	2	0	0	0	0	0	0	0	0	0	0	0
220	230	2	0	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0	0
240	250	2	1	0	0	0	0	0	0	0	0	0	0
250	260	2	1	0	0	0	0	0	0	0	0	0	0
260	270	3	1	0	0	0	0	0	0	0	0	0	0
270	280	3	1	0	0	0	0	0	0	0	0	0	0
280	290	3	2	0	0	0	0	0	0	0	0	0	0
290	300	4	2	0	0	0	0	0	0	0	0	0	0
300	310	4	2	0	0	0	0	0	0	0	0	0	0
310	320	5	3	0	0	0	0	0	0	0	0	0	0
320	330	5	3	0	0	0	0	0	0	0	0	0	0
330	340	5	4	0	0	0	0	0	0	0	0	0	0
340	350	6	4	0	0	0	0	0	0	0	0	0	0
350	360	6	5	0	0	0	0	0	0	0	0	0	0
360	370	7	5	0	0	0	0	0	0	0	0	0	0
370	380	7	6	0	0	0	0	0	0	0	0	0	0
380	390	8	6	0	0	0	0	0	0	0	0	0	0
390	400	8	6	0	0	0	0	0	0	0	0	0	0
400	410	9	7	1	0	0	0	0	0	0	0	0	0
410	420	9	7	1	0	0	0	0	0	0	0	0	0
420	430	9	8	2	0	0	0	0	0	0	0	0	0
430	440	10	8	2	0	0	0	0	0	0	0	0	0
440	450	10	9	3	1	0	0	0	0	0	0	0	0
450	460	11	9	3	1	0	0	0	0	0	0	0	0
460	470	11	10	3	2	0	0	0	0	0	0	0	0
470	480	12	10	4	2	1	0	0	0	0	0	0	0
480	490	12	11	4	3	1	0	0	0	0	0	0	0
490	500	12	11	5	3	1	0	0	0	0	0	0	0
500	510	13	11	5	4	2	0	0	0	0	0	0	0
510	520	13	12	6	4	2	1	0	0	0	0	0	0
520	530	13	12	6	4	3	1	0	0	0	0	0	0
530	540	14	13	7	5	3	2	0	0	0	0	0	0
540	550	14	13	7	5	4	2	0	0	0	0	0	0
550	560	15	14	7	6	4	2	1	0	0	0	0	0
560	570	15	14	8	6	5	3	1	0	0	0	0	0
570	580	15	15	8	7	5	3	2	0	0	0	0	0
580	590	16	15	9	7	6	4	2	1	0	0	0	0
590	600	16	16	9	8	6	4	3	1	0	0	0	0
600	610	17	17	10	8	6	5	3	1	0	0	0	0
610	620	17	17	10	9	7	5	4	2	0	0	0	0
620	630	18	18	11	9	7	6	4	2	1	0	0	0
630	640	19	18	11	9	8	6	4	3	1	0	0	0
640	650	19	19	12	10	8	7	5	3	2	0	0	0
650	660	20	19	12	10	9	7	5	4	2	0	0	0

IOWA WITHHOLDING TAX -- SEMIMONTHLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Semimonthly And The Number of Personal Allowances Claimed Is --										
		0	1	2	3	4	5	6	7	8	9	10 Or More
		The Amount Of State Income Tax Withheld Shall Be										
660	670	20	20	13	11	9	8	6	4	3	1	0
670	680	21	20	13	12	10	8	7	5	3	2	0
680	690	21	21	14	12	10	9	7	5	4	2	0
690	700	22	21	14	13	11	9	8	6	4	3	1
700	710	22	22	15	13	12	10	8	7	5	3	2
710	720	23	22	16	14	12	11	9	7	6	4	2
720	730	23	23	16	15	13	11	10	8	6	5	3
730	740	24	23	17	15	14	12	10	9	7	5	4
740	750	24	24	17	16	14	12	11	9	7	6	4
750	760	25	24	18	16	15	13	11	10	8	6	5
760	770	25	25	18	17	15	14	12	10	9	7	5
770	780	26	25	19	18	16	14	13	11	9	8	6
780	790	26	26	19	18	17	15	13	12	10	8	7
790	800	27	26	20	19	17	16	14	12	11	9	7
800	810	27	27	20	19	18	16	14	13	11	9	8
810	820	28	27	21	20	18	17	15	13	12	10	8
820	830	28	28	21	21	19	17	16	14	12	11	9
830	840	29	29	22	21	20	18	16	15	13	11	10
840	850	29	29	22	22	20	19	17	15	14	12	10
850	860	30	30	23	23	21	19	18	16	14	13	11
860	870	30	30	24	23	21	20	18	16	15	13	11
870	880	31	31	24	24	22	20	19	17	15	14	12
880	890	32	31	25	24	23	21	19	18	16	14	13
890	900	32	32	25	25	23	22	20	18	17	15	13
900	910	33	32	26	25	24	22	21	19	17	16	14
910	920	33	33	26	26	25	23	21	20	18	16	15
920	930	34	33	27	26	25	23	22	20	18	17	15
930	940	34	34	27	27	26	24	22	21	19	17	16
940	950	35	34	28	27	26	25	23	21	20	18	16
950	960	35	35	28	28	27	25	24	22	20	19	17
960	970	36	35	29	28	28	26	24	23	21	19	18
970	980	36	36	29	29	28	27	25	23	22	20	18
980	990	37	36	30	29	29	27	26	24	22	21	19
990	1000	37	37	30	30	29	28	26	24	23	21	19
1000	1010	38	38	31	30	30	28	27	25	23	22	20
1010	1020	38	38	31	31	31	29	27	26	24	22	21
1020	1030	39	39	32	32	31	30	28	26	25	23	21
1030	1040	40	39	32	32	32	30	29	27	25	24	22
1040	1050	40	40	33	33	32	31	29	28	26	24	23
1050	1060	41	40	33	33	33	32	30	28	27	25	23
1060	1070	41	41	34	34	33	32	31	29	27	26	24
1070	1080	42	41	35	34	34	33	31	30	28	26	25
1080	1090	42	42	35	35	34	34	32	30	29	27	25
1090	1100	43	43	36	35	35	34	33	31	29	28	26
1100	1110	43	43	36	36	36	35	33	32	30	28	27
1110	1120	44	44	37	36	36	36	34	32	31	29	27
1120	1130	45	44	37	37	37	36	35	33	31	30	28
1130	1140	45	45	38	38	37	37	35	34	32	30	29
1140	1150	46	45	38	38	38	37	36	34	33	31	29
1150	1160	46	46	39	39	38	38	37	35	33	32	30
1160	1170	47	46	40	39	39	39	37	36	34	32	31
1170	1180	47	47	40	40	39	39	38	36	34	33	31
1180	1190	48	47	41	40	40	40	38	37	35	33	32
1190	1200	48	48	41	41	41	40	39	37	36	34	32
1200	1210	49	49	42	41	41	41	40	38	36	35	33
1210	1220	49	49	42	42	42	41	40	39	37	35	34
1220	1230	50	50	43	43	42	42	41	39	38	36	34
1230	1240	51	50	43	43	43	42	42	40	38	37	35
1240	1250	51	51	44	44	43	43	42	41	39	37	36
1250	1260	52	51	45	44	44	44	43	41	40	38	36

IOWA WITHHOLDING TAX -- SEMIMONTHLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Semimonthly And The Number of Personal Allowances Claimed Is --										
		0	1	2	3	4	5	6	7	8	9	10 Or More
		The Amount Of State Income Tax Withheld Shall Be										
1260	1280	52	52	45	45	44	44	44	42	40	39	37
1280	1300	53	53	46	46	45	45	45	43	42	40	38
1300	1320	55	54	47	47	47	46	46	45	43	41	40
1320	1340	56	55	48	48	48	48	47	46	44	43	41
1340	1360	57	57	49	49	49	49	48	47	46	44	42
1360	1380	58	58	51	50	50	50	50	49	47	45	44
1380	1400	59	59	52	52	51	51	51	50	49	47	45
1400	1420	60	60	53	53	52	52	52	52	50	48	47
1420	1440	61	61	54	54	54	53	53	53	51	50	48
1440	1460	63	62	55	55	55	54	54	54	53	51	49
1460	1480	64	63	56	56	56	56	55	55	54	52	51
1480	1500	65	65	58	57	57	57	56	56	55	54	52
1500	1520	66	66	59	58	58	58	58	57	57	55	53
1520	1540	67	67	60	60	59	59	59	59	58	56	55
1540	1560	68	68	61	61	60	60	60	60	59	58	56
1560	1580	70	69	62	62	62	61	61	61	61	59	57
1580	1600	71	70	63	63	63	63	62	62	62	60	59
1600	1620	72	72	64	64	64	64	63	63	63	62	60
1620	1640	73	73	66	65	65	65	65	64	64	63	62
1640	1660	74	74	67	67	66	66	66	65	65	65	63
1660	1680	75	75	68	68	67	67	67	67	66	66	64
1680	1700	76	76	69	69	69	68	68	68	68	67	66
1700	1720	78	77	70	70	70	69	69	69	69	68	67
1720	1740	79	79	71	71	71	71	70	70	70	70	68
1740	1760	80	80	73	72	72	72	72	71	71	71	70
1760	1780	81	81	74	73	73	73	73	72	72	72	71
1780	1800	82	82	75	75	74	74	74	74	73	73	72
1800	1820	83	83	76	76	76	75	75	75	74	74	74
1820	1840	84	84	77	77	77	76	76	76	76	75	75
1840	1860	85	85	78	78	78	78	77	77	77	77	77
1860	1880	86	86	80	79	79	79	78	78	78	78	78
1880	1900	87	88	81	80	80	80	80	80	80	80	79
1900	1920	88	89	82	82	81	81	81	81	81	81	81
1920	1940	89	90	83	83	82	82	82	82	82	82	82
1940	1960	90	91	84	84	84	84	84	84	84	84	84
1960	1980	91	92	85	85	85	85	85	85	85	85	85
1980	2000	92	93	86	86	86	86	86	86	86	86	86
2000	2020	93	95	88	88	88	88	88	88	88	88	88
2020	2040	95	96	89	89	89	89	89	89	89	89	89
2040	2060	96	97	90	90	90	90	90	90	90	90	90
2060	2080	97	98	91	92	92	92	92	92	92	92	92
2080	2100	98	99	92	93	93	93	93	93	93	93	93
2100	2120	99	100	94	95	94	94	94	94	94	94	94
2120	2140	101	102	95	96	96	96	96	96	96	96	96
2140	2160	102	103	96	97	97	97	97	97	97	97	97
2160	2180	103	104	97	98	99	98	98	98	98	98	98
2180	2200	104	105	98	99	100	100	100	100	100	100	100
2200	2220	105	106	100	101	101	101	101	101	101	101	101
2220	2240	107	108	101	102	103	103	102	102	102	102	102
2240	2260	108	109	102	103	104	104	104	104	104	104	104
2260	2280	109	110	103	104	105	105	105	105	105	105	105
2280	2300	110	111	104	105	106	107	107	106	106	106	106
2300	2320	111	112	105	107	108	108	108	108	108	108	108
2320	2340	113	114	107	108	109	109	109	109	109	109	109
2340	2360	114	115	108	109	110	111	111	111	111	110	110
2360	2380	115	116	109	110	111	112	112	112	112	112	112
2380	2400	116	117	110	111	112	113	113	113	113	113	113
2400	2420	117	118	111	112	114	115	115	115	115	115	114
2420	2440	118	120	113	114	115	116	116	116	116	116	116
2440	2460	120	121	114	115	116	117	117	117	117	117	117
2460	2480	121	122	115	116	117	118	119	119	119	119	119
2480	2500	122	123	116	117	118	119	120	120	120	120	120

Compute 8.98 percent on wages in excess of maximum shown and add to last amount in applicable column.

IOWA WITHHOLDING TAX -- MONTHLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Monthly And The Number of Personal Allowances Claimed Is -- The Amount Of State Income Tax Withheld Shall Be											
		0	1	2	3	4	5	6	7	8	9	10 Or More	
\$ 0	\$ 280	0	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0	0
280	300	1	0	0	0	0	0	0	0	0	0	0	0
300	320	1	0	0	0	0	0	0	0	0	0	0	0
320	340	1	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0	0
380	400	2	0	0	0	0	0	0	0	0	0	0	0
400	420	2	0	0	0	0	0	0	0	0	0	0	0
420	440	3	0	0	0	0	0	0	0	0	0	0	0
440	460	3	0	0	0	0	0	0	0	0	0	0	0
460	480	4	0	0	0	0	0	0	0	0	0	0	0
480	500	4	1	0	0	0	0	0	0	0	0	0	0
500	520	5	1	0	0	0	0	0	0	0	0	0	0
520	540	5	2	0	0	0	0	0	0	0	0	0	0
540	560	6	2	0	0	0	0	0	0	0	0	0	0
560	580	6	3	0	0	0	0	0	0	0	0	0	0
580	600	7	4	0	0	0	0	0	0	0	0	0	0
600	620	8	4	0	0	0	0	0	0	0	0	0	0
620	640	9	5	0	0	0	0	0	0	0	0	0	0
640	660	10	6	0	0	0	0	0	0	0	0	0	0
660	680	10	7	0	0	0	0	0	0	0	0	0	0
680	700	11	8	0	0	0	0	0	0	0	0	0	0
700	720	12	9	0	0	0	0	0	0	0	0	0	0
720	740	13	10	0	0	0	0	0	0	0	0	0	0
740	760	14	11	0	0	0	0	0	0	0	0	0	0
760	780	15	12	0	0	0	0	0	0	0	0	0	0
780	800	16	13	0	0	0	0	0	0	0	0	0	0
800	820	17	13	1	0	0	0	0	0	0	0	0	0
820	840	18	14	2	0	0	0	0	0	0	0	0	0
840	860	19	15	3	0	0	0	0	0	0	0	0	0
860	880	19	16	4	0	0	0	0	0	0	0	0	0
880	900	20	17	5	1	0	0	0	0	0	0	0	0
900	920	21	18	6	2	0	0	0	0	0	0	0	0
920	940	22	19	6	3	0	0	0	0	0	0	0	0
940	960	23	20	7	4	1	0	0	0	0	0	0	0
960	980	24	21	8	5	2	0	0	0	0	0	0	0
980	1000	24	22	9	6	2	0	0	0	0	0	0	0
1000	1020	25	22	10	7	3	0	0	0	0	0	0	0
1020	1040	26	23	11	8	4	1	0	0	0	0	0	0
1040	1060	27	24	12	9	5	2	0	0	0	0	0	0
1060	1080	27	25	13	9	6	3	0	0	0	0	0	0
1080	1100	28	26	14	10	7	4	0	0	0	0	0	0
1100	1120	29	27	15	11	8	5	1	0	0	0	0	0
1120	1140	30	28	15	12	9	5	2	0	0	0	0	0
1140	1160	30	29	16	13	10	6	3	0	0	0	0	0
1160	1180	31	30	17	14	11	7	4	1	0	0	0	0
1180	1200	32	32	18	15	11	8	5	1	0	0	0	0
1200	1220	33	33	19	16	12	9	6	2	0	0	0	0
1220	1240	34	34	20	17	13	10	7	3	0	0	0	0
1240	1260	35	35	21	18	14	11	8	4	1	0	0	0
1260	1280	36	36	22	18	15	12	8	5	2	0	0	0
1280	1300	38	37	23	19	16	13	9	6	3	0	0	0
1300	1320	39	38	24	20	17	14	10	7	4	0	0	0

IOWA WITHHOLDING TAX -- MONTHLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Monthly And The Number of Personal Allowances Claimed Is -- The Amount Of State Income Tax Withheld Shall Be										
		0	1	2	3	4	5	6	7	8	9	10 Or More
1320	1340	40	39	25	21	18	15	11	8	5	1	0
1340	1360	41	40	26	22	19	16	12	9	6	2	0
1360	1380	42	41	27	24	20	17	14	10	7	4	0
1380	1400	43	42	28	25	22	18	15	12	8	5	2
1400	1420	44	43	29	26	23	19	16	13	9	6	3
1420	1440	45	44	31	27	24	21	17	14	11	7	4
1440	1460	46	45	32	29	25	22	19	15	12	9	5
1460	1480	47	46	33	30	26	23	20	16	13	10	6
1480	1500	48	47	34	31	28	24	21	18	14	11	8
1500	1520	49	48	35	32	29	26	22	19	16	12	9
1520	1540	50	49	36	33	30	27	23	20	17	13	10
1540	1560	51	50	37	35	31	28	25	21	18	15	11
1560	1580	52	51	38	36	33	29	26	23	19	16	13
1580	1600	53	52	39	37	34	30	27	24	20	17	14
1600	1620	54	53	40	38	35	32	28	25	22	18	15
1620	1640	55	54	41	40	36	33	30	26	23	20	16
1640	1660	56	55	42	41	37	34	31	27	24	21	17
1660	1680	57	56	43	42	39	35	32	29	25	22	19
1680	1700	58	58	44	43	40	37	33	30	27	23	20
1700	1720	59	59	45	44	41	38	34	31	28	24	21
1720	1740	60	60	47	46	42	39	36	32	29	26	22
1740	1760	61	61	48	47	44	40	37	34	30	27	24
1760	1780	63	62	49	48	45	41	38	35	31	28	25
1780	1800	64	63	50	49	46	43	39	36	33	29	26
1800	1820	65	64	51	50	47	44	41	37	34	31	27
1820	1840	66	65	52	51	48	45	42	38	35	32	28
1840	1860	67	66	53	52	50	46	43	40	36	33	30
1860	1880	68	67	54	53	51	48	44	41	38	34	31
1880	1900	69	68	55	54	52	49	45	42	39	35	32
1900	1920	70	69	56	55	53	50	47	43	40	37	33
1920	1940	71	70	57	56	55	51	48	45	41	38	35
1940	1960	72	71	58	57	56	52	49	46	42	39	36
1960	1980	73	72	59	58	57	54	50	47	44	40	37
1980	2000	74	73	60	59	58	55	52	48	45	42	38
2000	2020	75	75	61	60	60	56	53	50	46	43	40
2020	2040	76	76	62	61	61	58	54	51	48	44	41
2040	2060	77	77	63	62	62	59	56	52	49	46	42
2060	2080	79	78	64	64	63	60	57	54	50	47	44
2080	2100	80	79	65	65	64	61	58	55	51	48	45
2100	2120	81	80	66	66	65	63	59	56	53	49	46
2120	2140	82	81	68	67	66	64	61	57	54	51	47
2140	2160	83	82	69	68	67	65	62	59	55	52	49
2160	2180	84	83	70	69	68	67	63	60	57	53	50
2180	2200	85	85	71	70	70	68	65	61	58	55	51
2200	2220	86	86	72	71	71	69	66	63	59	56	53
2220	2240	87	87	73	72	72	71	67	64	61	57	54
2240	2260	88	88	74	73	73	72	69	65	62	59	55
2260	2280	90	89	75	75	74	73	70	66	63	60	56
2280	2300	91	90	76	76	75	74	71	68	64	61	58
2300	2320	92	91	77	77	76	75	72	69	66	62	59
2320	2340	93	92	79	78	77	77	74	70	67	64	60
2340	2360	94	93	80	79	78	78	75	72	68	65	62
2360	2380	95	94	81	80	79	79	76	73	70	66	63
2380	2400	96	96	82	81	81	80	78	74	71	68	64
2400	2420	97	97	83	82	82	81	79	76	72	69	66
2420	2440	98	98	84	83	83	82	80	77	74	70	67
2440	2460	99	99	85	84	84	83	81	78	75	71	68
2460	2480	101	100	86	86	85	84	83	79	76	73	69
2480	2500	102	101	87	87	86	85	84	81	77	74	71
2500	2520	103	102	88	88	87	86	85	82	79	75	72

IOWA WITHHOLDING TAX -- MONTHLY TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Monthly And The Number of Personal Allowances Claimed Is --										
		0	1	2	3	4	5	6	7	8	9	10 Or More
		The Amount Of State Income Tax Withheld Shall Be										
2520	2560	104	103	90	89	88	88	87	83	80	77	73
2560	2600	106	106	92	91	90	90	89	86	83	79	76
2600	2640	108	108	94	93	93	92	92	89	85	82	79
2640	2680	111	110	96	96	95	94	94	92	88	85	82
2680	2720	113	113	98	98	97	97	96	94	91	88	84
2720	2760	115	115	101	100	100	99	99	97	94	90	87
2760	2800	118	117	103	102	102	101	101	100	96	93	90
2800	2840	120	119	105	105	104	104	103	102	99	96	92
2840	2880	122	122	108	107	107	106	105	105	102	98	95
2880	2920	125	124	110	109	109	108	108	107	105	101	98
2920	2960	127	126	112	112	111	111	110	110	107	104	101
2960	3000	129	129	115	114	113	113	112	112	110	107	103
3000	3040	132	131	117	116	116	115	115	114	113	109	106
3040	3080	134	133	119	119	118	118	117	117	115	112	109
3080	3120	136	136	121	121	120	120	119	119	118	115	111
3120	3160	138	138	124	123	123	122	122	121	121	118	114
3160	3200	141	140	126	126	125	124	124	123	123	120	117
3200	3240	143	143	128	128	127	127	126	126	125	123	120
3240	3280	145	145	131	130	130	129	129	128	128	126	122
3280	3320	148	147	133	132	132	131	131	130	130	128	125
3320	3360	150	150	135	135	134	134	133	133	132	131	128
3360	3400	152	152	138	137	137	136	136	135	134	134	130
3400	3440	155	154	140	139	139	138	138	137	137	136	133
3440	3480	157	156	142	142	141	141	140	140	139	139	136
3480	3520	159	159	145	144	144	143	142	142	141	141	139
3520	3560	161	161	147	146	146	145	145	144	144	143	141
3560	3600	163	163	149	149	148	148	147	147	146	146	144
3600	3640	165	166	152	151	150	150	149	149	148	148	147
3640	3680	167	168	154	153	153	152	152	151	151	150	150
3680	3720	169	170	156	156	155	155	154	153	153	153	153
3720	3760	171	172	158	158	157	157	156	156	156	156	156
3760	3800	173	175	161	160	160	159	159	158	158	158	158
3800	3840	175	177	163	163	162	161	161	161	161	161	161
3840	3880	177	179	165	165	164	164	164	164	164	164	164
3880	3920	179	181	168	167	167	167	167	167	166	166	166
3920	3960	182	184	170	169	169	169	169	169	169	169	169
3960	4000	184	186	172	172	172	172	172	172	172	172	172
4000	4040	186	189	175	175	175	175	175	175	175	174	174
4040	4080	189	191	177	178	178	177	177	177	177	177	177
4080	4120	191	193	179	180	180	180	180	180	180	180	180
4120	4160	194	196	182	183	183	183	183	183	183	183	182
4160	4200	196	198	184	186	186	186	185	185	185	185	185
4200	4240	198	200	187	188	188	188	188	188	188	188	188
4240	4280	201	203	189	191	191	191	191	191	191	191	191
4280	4320	203	205	191	193	194	194	194	193	193	193	193
4320	4360	205	208	194	196	196	196	196	196	196	196	196
4360	4400	208	210	196	198	199	199	199	199	199	199	199
4400	4440	210	212	198	201	202	202	202	202	201	201	201
4440	4480	213	215	201	203	204	204	204	204	204	204	204
4480	4520	215	217	203	205	207	207	207	207	207	207	207
4520	4560	217	219	206	208	210	210	210	210	210	209	209
4560	4600	220	222	208	210	212	212	212	212	212	212	212
4600	4640	222	224	210	212	215	215	215	215	215	215	215
4640	4680	224	227	213	215	217	218	218	218	218	218	218
4680	4720	227	229	215	217	219	221	220	220	220	220	220
4720	4760	229	231	217	220	222	223	223	223	223	223	223
4760	4800	232	234	220	222	224	226	226	226	226	226	226
4800	4840	234	236	222	224	226	229	229	228	228	228	228
4840	4880	236	238	225	227	229	231	231	231	231	231	231
4880	4920	239	241	227	229	231	233	234	234	234	234	234
4920	4960	241	243	229	231	234	236	237	237	236	236	236
4960	5000	243	246	232	234	236	238	239	239	239	239	239

Compute 8.98 percent on wages in excess of maximum shown and add to last amount in applicable column.

IOWA WITHHOLDING TAX -- ANNUAL TAX TABLE -- Effective April 1, 2006

And The Wages Are But Less At Least Than		If the Payroll Period with Respect to an Employee is Annually And The Number of Personal Allowances Claimed Is --											
		0	1	2	3	4	5	6	7	8	9	10 Or More	
		The Amount Of State Income Tax Withheld Shall Be											
\$ 0	\$ 2000	0	0	0	0	0	0	0	0	0	0	0	0
2000	3000	3	0	0	0	0	0	0	0	0	0	0	0
3000	4000	9	0	0	0	0	0	0	0	0	0	0	0
4000	5000	20	0	0	0	0	0	0	0	0	0	0	0
5000	6000	44	4	0	0	0	0	0	0	0	0	0	0
6000	7000	69	29	0	0	0	0	0	0	0	0	0	0
7000	8000	106	66	0	0	0	0	0	0	0	0	0	0
8000	9000	151	111	0	0	0	0	0	0	0	0	0	0
9000	10000	196	156	8	0	0	0	0	0	0	0	0	0
10000	11000	241	201	53	13	0	0	0	0	0	0	0	0
11000	12000	281	246	98	58	18	0	0	0	0	0	0	0
12000	13000	320	291	143	103	63	23	0	0	0	0	0	0
13000	14000	358	339	188	148	108	68	28	0	0	0	0	0
14000	15000	406	396	233	193	153	113	73	33	0	0	0	0
15000	16000	458	448	278	238	198	158	118	78	38	0	0	0
16000	17000	510	500	335	295	255	215	175	135	95	55	15	15
17000	18000	562	552	395	356	316	276	236	196	156	116	76	76
18000	19000	614	604	447	417	377	337	297	257	217	177	137	137
19000	20000	666	656	499	479	439	399	359	319	279	239	199	199
20000	21000	718	708	551	540	500	460	420	380	340	300	260	260
21000	22000	770	760	603	593	561	521	481	441	401	361	321	321
22000	23000	822	812	655	645	622	582	542	502	462	422	382	382
23000	24000	875	868	707	697	683	643	603	563	523	483	443	443
24000	25000	931	923	759	751	743	708	668	628	588	548	508	508
25000	26000	986	978	814	806	798	773	733	693	653	613	573	573
26000	27000	1041	1033	869	861	853	838	798	758	718	678	638	638
27000	28000	1096	1088	924	916	908	900	862	822	782	742	702	702
28000	29000	1151	1143	979	971	963	955	927	887	847	807	767	767
29000	30000	1206	1198	1034	1026	1018	1010	992	952	912	872	832	832
30000	31000	1261	1254	1089	1081	1073	1065	1058	1018	978	938	898	898
31000	32000	1318	1312	1144	1136	1129	1123	1117	1086	1046	1006	966	966
32000	33000	1376	1370	1200	1193	1187	1181	1174	1154	1114	1074	1034	1034
33000	34000	1434	1428	1257	1251	1245	1238	1232	1222	1182	1142	1102	1102
34000	35000	1492	1485	1315	1309	1303	1296	1290	1284	1250	1210	1170	1170
35000	36000	1550	1543	1373	1367	1360	1354	1348	1341	1318	1278	1238	1238
36000	37000	1607	1601	1431	1425	1418	1412	1406	1399	1386	1346	1306	1306
37000	38000	1665	1659	1489	1482	1476	1470	1463	1457	1451	1414	1374	1374
38000	39000	1723	1717	1546	1540	1534	1527	1521	1515	1508	1482	1442	1442
39000	40000	1781	1774	1604	1598	1592	1585	1579	1573	1566	1550	1510	1510
40000	41000	1839	1832	1662	1656	1649	1643	1637	1630	1624	1618	1578	1578
41000	42000	1893	1890	1720	1714	1707	1701	1695	1688	1682	1675	1646	1646
42000	43000	1944	1948	1778	1771	1765	1759	1752	1746	1740	1733	1714	1714
43000	44000	1995	2006	1835	1829	1823	1816	1810	1804	1797	1791	1787	1787
44000	45000	2046	2062	1893	1887	1881	1874	1868	1862	1859	1858	1857	1857
45000	46000	2097	2114	1951	1945	1938	1932	1928	1927	1926	1926	1925	1925
46000	47000	2148	2173	2009	2003	1997	1996	1995	1994	1994	1993	1992	1992
47000	48000	2207	2232	2067	2065	2064	2063	2063	2062	2061	2060	2059	2059
48000	49000	2267	2292	2126	2132	2131	2131	2130	2129	2128	2127	2127	2127
49000	50000	2326	2351	2186	2200	2199	2198	2197	2196	2196	2195	2194	2194
50000	51000	2385	2411	2245	2267	2266	2265	2265	2264	2263	2262	2261	2261
51000	52000	2445	2470	2305	2330	2333	2333	2332	2331	2330	2329	2329	2329
52000	53000	2504	2529	2364	2389	2401	2400	2399	2398	2398	2397	2396	2396
53000	54000	2564	2589	2423	2449	2468	2467	2466	2466	2465	2464	2463	2463
54000	55000	2623	2648	2483	2508	2533	2535	2534	2533	2532	2531	2531	2531
55000	56000	2682	2708	2542	2567	2593	2602	2601	2600	2600	2599	2598	2598
56000	57000	2742	2767	2602	2627	2652	2669	2668	2668	2667	2666	2665	2665
57000	58000	2801	2826	2661	2686	2712	2737	2736	2735	2734	2733	2733	2733
58000	59000	2861	2886	2720	2746	2771	2796	2803	2802	2801	2801	2800	2800
59000	60000	2920	2945	2780	2805	2830	2856	2870	2870	2869	2868	2867	2867

Compute 8.98 percent on wages in excess of maximum shown and add to last amount in applicable column.

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