

# STATE TAX WITHHOLDING REGULATIONS

**KEY:**

**"Calculate from Table"**

User must enter a marital status and number of exemptions and may enter an additional flat withholding amount. Withholding is calculated from the state's designated wage table.

**"No Withholding"**

The state and/or distribution type is exempt from state tax withholding.

STATE	OPTION(S)
Alabama	<a href="#">Calculate from Table *</a>
Alaska	No Withholding
Arizona	0.8%, 1.3%, 1.8% 2.7%, 3.6%, 4.2% 5.1%
Arkansas	<a href="#">Calculate from Table</a>
California	<a href="#">1) Calculate from Table</a>
	2) Flat Amount
Colorado	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
Connecticut	<a href="#">Calculate from Table using withholding codes A-F or 6.99%</a>
District of Columbia	<a href="#">Calculate from Table</a>
Delaware	<a href="#">Calculate from Table</a>
Florida	No Withholding
Georgia	<a href="#">Calculate from Table</a>
Hawaii	No Withholding
Idaho	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
Illinois	Flat Amount
Indiana	Flat Amount $\geq$ \$10
Iowa	Flat 5%

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Kansas	<a href="#">Calculate from Table</a>
Kentucky	<a href="#">1) Calculate from Table or Flat 5%</a>
	2) Flat 5%
Louisiana	<a href="#">Calculate from Table</a>
Maine	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
Maryland	Flat Amount $\geq$ \$5.00
Massachusetts	<a href="#">Calculate from Table</a>
Michigan	<a href="#">1) Calculate from Table</a>
	2) Flat Percentage
	3) Flat Amount
Minnesota	<a href="#">Calculate from Table</a>
Mississippi	No Withholding
Missouri	Flat Amount $\geq$ \$10
Montana	<a href="#">1) Calculate from Table, rounded to the nearest dollar</a>
	2) Flat Amount $\geq$ \$10
Nebraska	<a href="#">Calculate from Table</a>
Nevada	No Withholding
New Hampshire	No Withholding
New Jersey	Flat Amount $\geq$ \$10
New Mexico	<a href="#">1) Calculate from Table</a>
	2) Flat Amount $\geq$ \$10.00
New York	Flat Amount $\geq$ \$5.00

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North Carolina	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
North Dakota	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
Ohio	<a href="#">Calculate from Table</a>
Oklahoma	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
Oregon	<a href="#">Calculate from Table *</a>
Pennsylvania	No Withholding
Rhode Island	<a href="#">Calculate from Table</a>
South Carolina	<a href="#">1) Calculate from Table</a>
	2) Flat Amount
South Dakota	No Withholding
Tennessee	No Withholding
Texas	No Withholding
Utah	<a href="#">Calculate from Table</a>
Vermont	<a href="#">Calculate from Table</a>
Virginia	<a href="#">1) Calculate from Table</a>
	2) Flat Amount, if Federal election is 'do not withhold'
Washington	No Withholding
West Virginia	<a href="#">Calculate from Table, rounded to the nearest dollar</a>
Wisconsin	<a href="#">1) Calculate from Table</a>
	2) Flat Amount $\geq$ \$5
Wyoming	No Withholding

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<b>Puerto Rico</b>	<b>1) Flat 10% or 20%</b>
	<b>2) Flat Amount</b>

\* State tax calculation may be impacted when changes to the Federal Withholding Table and/or FICA rates occur.

## DISCLAIMER

The above information is for informational purposes only and is subject to change without notice and does not represent the legal or tax opinion of the Wyoming Retirement System. Always consult with your tax advisor first before relying upon above information.

As of April 2019