Office Memorandum

Date: September 30, 2019
To: Agency Payroll, HR, and Accounting Staff
From: Mary Muellner, Director, Statewide Payroll Services
Subject: Revised 2019 Minnesota Tax Withholding Tables

Minnesota Department of Revenue has revised the 2019 tax withholding tables. The revised 2019 Minnesota tax withholding changes have been implemented in SEMA4 and employees’ net pay may be affected. The changes mentioned below are effective immediately. Majority of employees will see this change on paychecks dated 10/11/2019 for the pay period end date of 10/01/2019. Off-cycle checks issued on or after 09/23/2019 will reflect the 2019 Minnesota tax withholding changes.

An updated version of the Net Pay Calculator is available on the Minnesota Management & Budget website under Payroll Calculators. The Net Pay Calculator calculates an employee’s biweekly net pay in the same way SEMA4 calculates paychecks and includes Federal and State of Minnesota tax tables for 2019. Net Pay Calculator could be used as a tool for agency staff to do ‘what if’ computations and assist employees with questions.

**NOTE:**
- Net Pay Calculator only calculates state taxes for Minnesota residents.
- Net Pay Calculator uses Microsoft Excel. If you are unable to use the calculator, you should contact your agency application software specialist or system administrator.

**2019 Minnesota Tax Withholding Changes**
- Amount of Minnesota withholding for any employee may decrease or increase depending on the employee’s tax marital status, withholding allowances, and amount of taxable gross pay.
- September 27, 2019 pay checks did not reflect the revised 2019 Minnesota tax rates.
- Statewide Payroll Services recommends agencies encourage employees to review their federal and state withholding for 2019 and adjust their withholding if they are currently being under or over withheld for 2019.

**Questions?**
Agency Payroll, HR, and Accounting staff should contact Jennifer Goossen at 651-201-8072 or jennifer.goossen@state.mn.us if there are questions regarding tax withholding or charitable deductions.

**PLEASE SHARE THIS INFORMATION WITH APPROPRIATE AGENCY STAFF**