



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

NOTICE

TO: Employers of Employees Working in North Dakota
SUBJECT: Revised North Dakota Income Tax Withholding Tables For 2011
DATE: May 25, 2011

During the 2011 North Dakota Legislative Assembly, [House Bill 1047](#) was passed that reduced the income tax rates for individuals. The reduced tax rates apply to tax years beginning on or after January 1, 2011. The 2011 North Dakota income tax withholding tables have been revised to incorporate the reduced individual income tax rates.

Even though use of the revised tables is optional for the remainder of calendar year 2011, employers are encouraged to incorporate them into their payroll systems as soon as they are able to do so.

Employers do not need to make any adjustments to North Dakota income tax withholding returns already filed or to employees' paychecks already issued. Similarly, employers do not need to adjust the North Dakota withholding from future wages paid in 2011 to account for any possible reduced withholding amounts relating to the paychecks already issued.

If an employer chooses to update its payroll system to incorporate the changes in the withholding tables for the remainder of 2011, the effect on employees' paychecks and their total withholding for the 2011 calendar year will depend on each employee's situation. The number of exemptions claimed (on Form W-4), marital status, payroll period, and wage amount, etc., all affect the amount of North Dakota income tax withheld from an employee's wages.

Visit our web site at www.nd.gov to access the revised [2011 North Dakota Withholding Tables](#), to read the Notice to All Income Tax and Financial Institution Tax Filers (which contains the new income tax rates), or to obtain other tax-related forms and publications.