The following outlines the NBA's playoff tie-break rules and procedures based on the final regular season standings:

**Tiebreaker Basis – 2 Teams Tied**
- Tie breaker not needed (better overall winning percentage)
  1. Better winning percentage in games against each other
  2. Division leader wins a tie over a team not leading a division
  3. Division won-lost percentage (only if teams are in same division)
  4. Conference won-lost percentage
  5. Better winning percentage against teams eligible for the playoffs in own conference (including teams that finished the regular season tied for a playoff position)
  6. Better winning percentage against teams eligible for the playoffs in other conference (including teams that finished the regular season tied for a playoff position)
  7. Better net result of total points scored less total points allowed against all opponents ("point differential")

**Tiebreaker Basis – Three or More Teams Tied**
- Tie breaker not needed (better overall winning percentage)
  1. Division leader wins tie from team not leading a division (this criterion is applied regardless of whether the tied teams are in the same division)
  2. Better winning percentage in all games among the tied teams
  3. Division won-lost percentage (only if all teams are in same division)
  4. Conference won-lost percentage
  5. Better winning percentage against teams eligible for the playoffs in own conference (including teams that finished the regular season tied for a playoff position)
  6. Better net result of total points scored less total points allowed against all opponents ("point differential")

**Playoff Tie-Break Procedures**
1. (a) Ties to determine the division winners must be broken before any other ties.
   (b) When a tie must be broken to determine a division winner, the results of the tie-break shall be used to determine only the division winner, and not for any other purpose.
   (c) When three or more teams are tied, teams will be assigned a seeding based on the multi-team tiebreaker basis above. If three or more teams have equivalent records, the first tiebreaker criteria that creates differentiation applies. If two or more teams remain tied after applying that criteria, the team(s) that are not tied are assigned their seed and the tiebreaker criteria restarts with the remaining teams.

*Example: Teams A, B, and C are all tied at the end of the season. None of the teams are division winners, and Team A had a 4-0 record in common
games, and Teams B and C had a 1-3 record in common games. Team A would receive the highest seed, and the 2 Team tiebreaker would then apply to Teams B and C to determine their relative seed.

(2) If application of the criteria in subparagraph a. or b. does not result in the breaking of a tie, the playoff positions of the tied teams will be determined by a random drawing.