

Withholding Tables

(Effective July 1, 2024)

If the payroll period with respect to an employee is **BIWEEKLY**

| and the wages are | | and the number of withholding exemptions claimed is | | | | | | | | | | |
|-------------------|--------------|---|------|------|------|------|------|------|------|------|------|------|
| more than | but not over | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | the amount of income tax to be withheld shall be -- | | | | | | | | | | |
| | | or more | | | | | | | | | | |
| \$0 | 40 | 0.20 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 44 | 0.22 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | 48 | 0.24 | 0.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | 52 | 0.26 | 0.14 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52 | 56 | 0.28 | 0.16 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | 60 | 0.30 | 0.18 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 64 | 0.32 | 0.20 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64 | 68 | 0.34 | 0.22 | 0.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68 | 72 | 0.36 | 0.24 | 0.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72 | 76 | 0.38 | 0.26 | 0.13 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 80 | 0.40 | 0.28 | 0.15 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | 84 | 0.42 | 0.30 | 0.17 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | 88 | 0.44 | 0.32 | 0.19 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | 92 | 0.46 | 0.34 | 0.21 | 0.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 96 | 0.48 | 0.36 | 0.23 | 0.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 96 | 100 | 0.50 | 0.38 | 0.25 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | 110 | 0.55 | 0.43 | 0.30 | 0.18 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110 | 120 | 0.60 | 0.48 | 0.35 | 0.23 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 120 | 130 | 0.65 | 0.53 | 0.40 | 0.28 | 0.15 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130 | 140 | 0.70 | 0.58 | 0.45 | 0.33 | 0.20 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 140 | 150 | 0.75 | 0.63 | 0.50 | 0.38 | 0.25 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 150 | 160 | 0.80 | 0.68 | 0.55 | 0.43 | 0.30 | 0.18 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 160 | 170 | 0.85 | 0.73 | 0.60 | 0.48 | 0.35 | 0.23 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 170 | 180 | 0.90 | 0.78 | 0.65 | 0.53 | 0.40 | 0.28 | 0.15 | 0.03 | 0.00 | 0.00 | 0.00 |
| 180 | 190 | 0.95 | 0.83 | 0.70 | 0.58 | 0.45 | 0.33 | 0.20 | 0.08 | 0.00 | 0.00 | 0.00 |
| 190 | 200 | 1.04 | 0.88 | 0.75 | 0.63 | 0.50 | 0.38 | 0.25 | 0.13 | 0.00 | 0.00 | 0.00 |
| 200 | 220 | 1.24 | 0.99 | 0.85 | 0.73 | 0.60 | 0.48 | 0.35 | 0.23 | 0.10 | 0.00 | 0.00 |
| 220 | 240 | 1.44 | 1.19 | 0.95 | 0.83 | 0.70 | 0.58 | 0.45 | 0.33 | 0.20 | 0.08 | 0.00 |
| 240 | 260 | 1.64 | 1.39 | 1.14 | 0.93 | 0.80 | 0.68 | 0.55 | 0.43 | 0.30 | 0.18 | 0.05 |
| 260 | 280 | 1.84 | 1.59 | 1.34 | 1.09 | 0.90 | 0.78 | 0.65 | 0.53 | 0.40 | 0.28 | 0.15 |
| 280 | 300 | 2.04 | 1.79 | 1.54 | 1.29 | 1.04 | 0.88 | 0.75 | 0.63 | 0.50 | 0.38 | 0.25 |
| 300 | 320 | 2.24 | 1.99 | 1.74 | 1.49 | 1.24 | 0.99 | 0.85 | 0.73 | 0.60 | 0.48 | 0.35 |
| 320 | 340 | 2.44 | 2.19 | 1.94 | 1.69 | 1.44 | 1.19 | 0.95 | 0.83 | 0.70 | 0.58 | 0.45 |
| 340 | 360 | 2.64 | 2.39 | 2.14 | 1.89 | 1.64 | 1.39 | 1.14 | 0.93 | 0.80 | 0.68 | 0.55 |
| 360 | 380 | 2.84 | 2.59 | 2.34 | 2.09 | 1.84 | 1.59 | 1.34 | 1.09 | 0.90 | 0.78 | 0.65 |
| 380 | 400 | 3.20 | 2.79 | 2.54 | 2.29 | 2.04 | 1.79 | 1.54 | 1.29 | 1.04 | 0.88 | 0.75 |
| 400 | 420 | 3.60 | 3.10 | 2.74 | 2.49 | 2.24 | 1.99 | 1.74 | 1.49 | 1.24 | 0.99 | 0.85 |
| 420 | 440 | 4.00 | 3.50 | 3.00 | 2.69 | 2.44 | 2.19 | 1.94 | 1.69 | 1.44 | 1.19 | 0.95 |
| 440 | 460 | 4.40 | 3.90 | 3.40 | 2.90 | 2.64 | 2.39 | 2.14 | 1.89 | 1.64 | 1.39 | 1.14 |
| 460 | 480 | 4.80 | 4.30 | 3.80 | 3.30 | 2.84 | 2.59 | 2.34 | 2.09 | 1.84 | 1.59 | 1.34 |
| 480 | 500 | 5.20 | 4.70 | 4.20 | 3.70 | 3.20 | 2.79 | 2.54 | 2.29 | 2.04 | 1.79 | 1.54 |
| 500 | 520 | 5.60 | 5.10 | 4.60 | 4.10 | 3.60 | 3.10 | 2.74 | 2.49 | 2.24 | 1.99 | 1.74 |
| 520 | 540 | 6.01 | 5.50 | 5.00 | 4.50 | 4.00 | 3.50 | 3.00 | 2.69 | 2.44 | 2.19 | 1.94 |
| 540 | 560 | 6.41 | 5.91 | 5.40 | 4.90 | 4.40 | 3.90 | 3.40 | 2.90 | 2.64 | 2.39 | 2.14 |
| 560 | 580 | 6.83 | 6.31 | 5.80 | 5.30 | 4.80 | 4.30 | 3.80 | 3.30 | 2.84 | 2.59 | 2.34 |
| 580 | 600 | 7.33 | 6.71 | 6.21 | 5.70 | 5.20 | 4.70 | 4.20 | 3.70 | 3.20 | 2.79 | 2.54 |

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| and the wages are | | and the number of withholding exemptions claimed is | | | | | | | | | | |
|-------------------|--------------|---|--------|--------|--------|--------|-------|-------|-------|-------|-------|------------|
| more than | but not over | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| | | the amount of income tax to be withheld shall be -- | | | | | | | | | | |
| 600 | 640 | 8.33 | 7.70 | 7.08 | 6.51 | 6.01 | 5.50 | 5.00 | 4.50 | 4.00 | 3.50 | 3.00 |
| 640 | 680 | 9.33 | 8.71 | 8.08 | 7.45 | 6.83 | 6.31 | 5.80 | 5.30 | 4.80 | 4.30 | 3.80 |
| 680 | 720 | 10.33 | 9.71 | 9.08 | 8.46 | 7.83 | 7.20 | 6.61 | 6.11 | 5.60 | 5.10 | 4.60 |
| 720 | 760 | 11.34 | 10.71 | 10.08 | 9.46 | 8.83 | 8.20 | 7.58 | 6.95 | 6.41 | 5.91 | 5.40 |
| 760 | 800 | 12.49 | 11.74 | 11.09 | 10.46 | 9.83 | 9.21 | 8.58 | 7.95 | 7.33 | 6.71 | 6.21 |
| 800 | 860 | 14.28 | 13.54 | 12.79 | 12.04 | 11.34 | 10.71 | 10.08 | 9.46 | 8.83 | 8.20 | 7.58 |
| 860 | 920 | 16.08 | 15.33 | 14.58 | 13.84 | 13.09 | 12.34 | 11.59 | 10.96 | 10.33 | 9.71 | 9.08 |
| 920 | 980 | 17.87 | 17.12 | 16.38 | 15.63 | 14.88 | 14.13 | 13.39 | 12.64 | 11.89 | 11.21 | 10.58 |
| 980 | 1,040 | 19.67 | 18.92 | 18.17 | 17.42 | 16.68 | 15.93 | 15.18 | 14.43 | 13.69 | 12.94 | 12.19 |
| 1,040 | 1,100 | 21.46 | 20.71 | 19.97 | 19.22 | 18.47 | 17.72 | 16.98 | 16.23 | 15.48 | 14.73 | 13.99 |
| 1,100 | 1,160 | 23.25 | 22.51 | 21.76 | 21.01 | 20.26 | 19.52 | 18.77 | 18.02 | 17.27 | 16.53 | 15.78 |
| 1,160 | 1,220 | 25.05 | 24.30 | 23.55 | 22.81 | 22.06 | 21.31 | 20.56 | 19.82 | 19.07 | 18.32 | 17.57 |
| 1,220 | 1,280 | 26.84 | 26.09 | 25.35 | 24.60 | 23.85 | 23.10 | 22.36 | 21.61 | 20.86 | 20.11 | 19.37 |
| 1,280 | 1,340 | 28.64 | 27.89 | 27.14 | 26.39 | 25.65 | 24.90 | 24.15 | 23.40 | 22.66 | 21.91 | 21.16 |
| 1,340 | 1,400 | 30.43 | 29.68 | 28.94 | 28.19 | 27.44 | 26.69 | 25.95 | 25.20 | 24.45 | 23.70 | 22.96 |
| 1,400 | 1,460 | 32.22 | 31.48 | 30.73 | 29.98 | 29.23 | 28.49 | 27.74 | 26.99 | 26.24 | 25.50 | 24.75 |
| 1,460 | 1,520 | 34.02 | 33.27 | 32.52 | 31.78 | 31.03 | 30.28 | 29.53 | 28.79 | 28.04 | 27.29 | 26.54 |
| 1,520 | 1,538 | 34.56 | 33.81 | 33.06 | 32.31 | 31.57 | 30.82 | 30.07 | 29.32 | 28.58 | 27.83 | 27.08 |
| 1,538 | 3,846 | 2.990% of the excess over \$1,538 plus | | | | | | | | | | |
| | | 34.56 | 33.81 | 33.06 | 32.31 | 31.57 | 30.82 | 30.07 | 29.32 | 28.58 | 27.83 | 27.08 |
| 3,846 and over | | 3.800% of the excess over \$3,846 plus | | | | | | | | | | |
| | | 103.57 | 102.82 | 102.07 | 101.32 | 100.58 | 99.83 | 99.08 | 98.33 | 97.59 | 96.84 | 96.09 |