

**Withholding Tables**  
**(Effective July 1, 2024)**

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

| 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 -- |      |      |      |      |      |      |      |      |      |            |
| \$0               | 20           | 0.10  | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 20                | 22           | 0.11  | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 22                | 24           | 0.12  | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 24                | 26           | 0.13  | 0.07 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 26                | 28           | 0.14  | 0.08 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 28                | 30           | 0.15  | 0.09 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 30                | 32           | 0.16  | 0.10 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 32                | 34           | 0.17  | 0.11 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 34                | 36           | 0.18  | 0.12 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 36                | 38           | 0.19  | 0.13 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 38                | 40           | 0.20  | 0.14 | 0.08 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 40                | 42           | 0.21  | 0.15 | 0.09 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 42                | 44           | 0.22  | 0.16 | 0.10 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 44                | 46           | 0.23  | 0.17 | 0.11 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 46                | 48           | 0.24  | 0.18 | 0.12 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 48                | 50           | 0.25  | 0.19 | 0.13 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 50                | 55           | 0.28  | 0.21 | 0.15 | 0.09 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 55                | 60           | 0.30  | 0.24 | 0.18 | 0.11 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 60                | 65           | 0.33  | 0.26 | 0.20 | 0.14 | 0.08 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 65                | 70           | 0.35  | 0.29 | 0.23 | 0.16 | 0.10 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 70                | 75           | 0.38  | 0.31 | 0.25 | 0.19 | 0.13 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00       |
| 75                | 80           | 0.40  | 0.34 | 0.28 | 0.21 | 0.15 | 0.09 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00       |
| 80                | 85           | 0.43  | 0.36 | 0.30 | 0.24 | 0.18 | 0.11 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00       |
| 85                | 90           | 0.45  | 0.39 | 0.33 | 0.26 | 0.20 | 0.14 | 0.08 | 0.01 | 0.00 | 0.00 | 0.00       |
| 90                | 95           | 0.48  | 0.41 | 0.35 | 0.29 | 0.23 | 0.16 | 0.10 | 0.04 | 0.00 | 0.00 | 0.00       |
| 95                | 100          | 0.52  | 0.44 | 0.38 | 0.31 | 0.25 | 0.19 | 0.13 | 0.06 | 0.00 | 0.00 | 0.00       |
| 100               | 110          | 0.62  | 0.49 | 0.43 | 0.36 | 0.30 | 0.24 | 0.18 | 0.11 | 0.05 | 0.00 | 0.00       |
| 110               | 120          | 0.72  | 0.59 | 0.48 | 0.41 | 0.35 | 0.29 | 0.23 | 0.16 | 0.10 | 0.04 | 0.00       |
| 120               | 130          | 0.82  | 0.69 | 0.57 | 0.46 | 0.40 | 0.34 | 0.28 | 0.21 | 0.15 | 0.09 | 0.03       |
| 130               | 140          | 0.92  | 0.79 | 0.67 | 0.54 | 0.45 | 0.39 | 0.33 | 0.26 | 0.20 | 0.14 | 0.08       |
| 140               | 150          | 1.02  | 0.89 | 0.77 | 0.64 | 0.52 | 0.44 | 0.38 | 0.31 | 0.25 | 0.19 | 0.13       |
| 150               | 160          | 1.12  | 0.99 | 0.87 | 0.74 | 0.62 | 0.49 | 0.43 | 0.36 | 0.30 | 0.24 | 0.18       |
| 160               | 170          | 1.22  | 1.09 | 0.97 | 0.84 | 0.72 | 0.59 | 0.48 | 0.41 | 0.35 | 0.29 | 0.23       |
| 170               | 180          | 1.32  | 1.19 | 1.07 | 0.94 | 0.82 | 0.69 | 0.57 | 0.46 | 0.40 | 0.34 | 0.28       |
| 180               | 190          | 1.42  | 1.29 | 1.17 | 1.04 | 0.92 | 0.79 | 0.67 | 0.54 | 0.45 | 0.39 | 0.33       |
| 190               | 200          | 1.59  | 1.39 | 1.27 | 1.14 | 1.02 | 0.89 | 0.77 | 0.64 | 0.52 | 0.44 | 0.38       |
| 200               | 210          | 1.79  | 1.54 | 1.37 | 1.24 | 1.12 | 0.99 | 0.87 | 0.74 | 0.62 | 0.49 | 0.43       |
| 210               | 220          | 2.00  | 1.74 | 1.49 | 1.34 | 1.22 | 1.09 | 0.97 | 0.84 | 0.72 | 0.59 | 0.48       |
| 220               | 230          | 2.20  | 1.95 | 1.69 | 1.44 | 1.32 | 1.19 | 1.07 | 0.94 | 0.82 | 0.69 | 0.57       |
| 230               | 240          | 2.40  | 2.15 | 1.89 | 1.64 | 1.42 | 1.29 | 1.17 | 1.04 | 0.92 | 0.79 | 0.67       |
| 240               | 250          | 2.60  | 2.35 | 2.10 | 1.84 | 1.59 | 1.39 | 1.27 | 1.14 | 1.02 | 0.89 | 0.77       |
| 250               | 260          | 2.80  | 2.55 | 2.30 | 2.05 | 1.79 | 1.54 | 1.37 | 1.24 | 1.12 | 0.99 | 0.87       |
| 260               | 270          | 3.00  | 2.75 | 2.50 | 2.25 | 2.00 | 1.74 | 1.49 | 1.34 | 1.22 | 1.09 | 0.97       |
| 270               | 280          | 3.20  | 2.95 | 2.70 | 2.45 | 2.20 | 1.95 | 1.69 | 1.44 | 1.32 | 1.19 | 1.07       |
| 280               | 290          | 3.41  | 3.15 | 2.90 | 2.65 | 2.40 | 2.15 | 1.89 | 1.64 | 1.42 | 1.29 | 1.17       |
| 290               | 300          | 3.66  | 3.35 | 3.10 | 2.85 | 2.60 | 2.35 | 2.10 | 1.84 | 1.59 | 1.39 | 1.27       |

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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 -- |       |       |       |       |       |       |       |       |       |            |
| 300               | 320          | 4.16  | 3.85  | 3.53  | 3.25  | 3.00  | 2.75  | 2.50  | 2.25  | 2.00  | 1.74  | 1.49       |
| 320               | 340          | 4.66  | 4.35  | 4.03  | 3.72  | 3.41  | 3.15  | 2.90  | 2.65  | 2.40  | 2.15  | 1.89       |
| 340               | 360          | 5.16  | 4.85  | 4.54  | 4.22  | 3.91  | 3.60  | 3.30  | 3.05  | 2.80  | 2.55  | 2.30       |
| 360               | 380          | 5.66  | 5.35  | 5.04  | 4.72  | 4.41  | 4.10  | 3.78  | 3.47  | 3.20  | 2.95  | 2.70       |
| 380               | 400          | 6.24  | 5.87  | 5.54  | 5.22  | 4.91  | 4.60  | 4.29  | 3.97  | 3.66  | 3.35  | 3.10       |
| 400               | 430          | 7.14  | 6.76  | 6.39  | 6.02  | 5.66  | 5.35  | 5.04  | 4.72  | 4.41  | 4.10  | 3.78       |
| 430               | 460          | 8.03  | 7.66  | 7.29  | 6.91  | 6.54  | 6.17  | 5.79  | 5.48  | 5.16  | 4.85  | 4.54       |
| 460               | 490          | 8.93  | 8.56  | 8.18  | 7.81  | 7.44  | 7.06  | 6.69  | 6.31  | 5.94  | 5.60  | 5.29       |
| 490               | 520          | 9.83  | 9.45  | 9.08  | 8.71  | 8.33  | 7.96  | 7.59  | 7.21  | 6.84  | 6.46  | 6.09       |
| 520               | 550          | 10.72   | 10.35 | 9.98  | 9.60  | 9.23  | 8.86  | 8.48  | 8.11  | 7.73  | 7.36  | 6.99       |
| 550               | 580          | 11.62   | 11.25 | 10.87 | 10.50 | 10.13 | 9.75  | 9.38  | 9.01  | 8.63  | 8.26  | 7.88       |
| 580               | 610          | 12.52   | 12.15 | 11.77 | 11.40 | 11.02 | 10.65 | 10.28 | 9.90  | 9.53  | 9.16  | 8.78       |
| 610               | 640          | 13.42   | 13.04 | 12.67 | 12.29 | 11.92 | 11.55 | 11.17 | 10.80 | 10.43 | 10.05 | 9.68       |
| 640               | 670          | 14.31   | 13.94 | 13.57 | 13.19 | 12.82 | 12.44 | 12.07 | 11.70 | 11.32 | 10.95 | 10.58      |
| 670               | 700          | 15.21   | 14.84 | 14.46 | 14.09 | 13.71 | 13.34 | 12.97 | 12.59 | 12.22 | 11.85 | 11.47      |
| 700               | 730          | 16.11   | 15.73 | 15.36 | 14.99 | 14.61 | 14.24 | 13.86 | 13.49 | 13.12 | 12.74 | 12.37      |
| 730               | 760          | 17.00   | 16.63 | 16.26 | 15.88 | 15.51 | 15.14 | 14.76 | 14.39 | 14.01 | 13.64 | 13.27      |
| 760               | 769          | 17.27   | 16.90 | 16.53 | 16.15 | 15.78 | 15.40 | 15.03 | 14.66 | 14.28 | 13.91 | 13.54      |
| 769               | 1,923        | 2.990% of the excess over \$769 plus                |       |       |       |       |       |       |       |       |       |            |
|                   |              | 17.27   | 16.90 | 16.53 | 16.15 | 15.78 | 15.40 | 15.03 | 14.66 | 14.28 | 13.91 | 13.54      |
| 1,923 and over    |              | 3.800% of the excess over \$1,923 plus              |       |       |       |       |       |       |       |       |       |            |
|                   |              | 51.78   | 51.40 | 51.03 | 50.66 | 50.28 | 49.91 | 49.54 | 49.16 | 48.79 | 48.41 | 48.04      |