

Withholding Tables
(Effective January 1, 2019)

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 --										
\$0	40	0.22	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	44	0.24	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	48	0.26	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	52	0.28	0.15	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	56	0.30	0.17	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	60	0.32	0.19	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	64	0.34	0.21	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	68	0.37	0.23	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	72	0.39	0.25	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	76	0.41	0.27	0.14	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	80	0.43	0.30	0.16	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	84	0.45	0.32	0.18	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84	88	0.47	0.34	0.20	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88	92	0.49	0.36	0.23	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	96	0.52	0.38	0.25	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	100	0.54	0.40	0.27	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	0.59	0.46	0.32	0.19	0.05	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.65	0.51	0.38	0.24	0.11	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.70	0.56	0.43	0.30	0.16	0.03	0.00	0.00	0.00	0.00	0.00
130	140	0.75	0.62	0.48	0.35	0.22	0.08	0.00	0.00	0.00	0.00	0.00
140	150	0.81	0.67	0.54	0.40	0.27	0.13	0.00	0.00	0.00	0.00	0.00
150	160	0.86	0.73	0.59	0.46	0.32	0.19	0.05	0.00	0.00	0.00	0.00
160	170	0.91	0.78	0.65	0.51	0.38	0.24	0.11	0.00	0.00	0.00	0.00
170	180	0.97	0.83	0.70	0.56	0.43	0.30	0.16	0.03	0.00	0.00	0.00
180	190	1.02	0.89	0.75	0.62	0.48	0.35	0.22	0.08	0.00	0.00	0.00
190	200	1.11	0.94	0.81	0.67	0.54	0.40	0.27	0.13	0.00	0.00	0.00
200	220	1.33	1.06	0.91	0.78	0.65	0.51	0.38	0.24	0.11	0.00	0.00
220	240	1.54	1.27	1.02	0.89	0.75	0.62	0.48	0.35	0.22	0.08	0.00
240	260	1.76	1.49	1.22	1.00	0.86	0.73	0.59	0.46	0.32	0.19	0.05
260	280	1.97	1.70	1.44	1.17	0.97	0.83	0.70	0.56	0.43	0.30	0.16
280	300	2.19	1.92	1.65	1.38	1.11	0.94	0.81	0.67	0.54	0.40	0.27
300	320	2.40	2.13	1.87	1.60	1.33	1.06	0.91	0.78	0.65	0.51	0.38
320	340	2.62	2.35	2.08	1.81	1.54	1.27	1.02	0.89	0.75	0.62	0.48
340	360	2.83	2.56	2.30	2.03	1.76	1.49	1.22	1.00	0.86	0.73	0.59
360	380	3.05	2.78	2.51	2.24	1.97	1.70	1.44	1.17	0.97	0.83	0.70
380	400	3.43	2.99	2.73	2.46	2.19	1.92	1.65	1.38	1.11	0.94	0.81
400	420	3.86	3.32	2.94	2.67	2.40	2.13	1.87	1.60	1.33	1.06	0.91
420	440	4.29	3.75	3.22	2.89	2.62	2.35	2.08	1.81	1.54	1.27	1.02
440	460	4.72	4.18	3.65	3.11	2.83	2.56	2.30	2.03	1.76	1.49	1.22
460	480	5.15	4.62	4.08	3.54	3.05	2.78	2.51	2.24	1.97	1.70	1.44
480	500	5.58	5.05	4.51	3.97	3.43	2.99	2.73	2.46	2.19	1.92	1.65
500	520	6.01	5.48	4.94	4.40	3.86	3.32	2.94	2.67	2.40	2.13	1.87
520	540	6.45	5.91	5.37	4.83	4.29	3.75	3.22	2.89	2.62	2.35	2.08
540	560	6.88	6.34	5.80	5.26	4.72	4.18	3.65	3.11	2.83	2.56	2.30
560	580	7.32	6.77	6.23	5.69	5.15	4.62	4.08	3.54	3.05	2.78	2.51
580	600	7.86	7.20	6.66	6.12	5.58	5.05	4.51	3.97	3.43	2.99	2.73
600	640	8.94	8.26	7.59	6.98	6.45	5.91	5.37	4.83	4.29	3.75	3.22
640	680	10.01	9.34	8.67	8.00	7.32	6.77	6.23	5.69	5.15	4.62	4.08
680	720	11.09	10.42	9.74	9.07	8.40	7.73	7.09	6.55	6.01	5.48	4.94
720	760	12.16	11.49	10.82	10.15	9.47	8.80	8.13	7.46	6.88	6.34	5.80
760	800	13.40	12.60	11.90	11.22	10.55	9.88	9.21	8.53	7.86	7.20	6.66

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		the amount of income tax to be withheld shall be --										
800	860	15.34	14.53	13.73	12.92	12.16	11.49	10.82	10.15	9.47	8.80	8.13
860	920	17.28	16.47	15.66	14.86	14.05	13.24	12.43	11.76	11.09	10.42	9.74
920	980	19.21	18.41	17.60	16.79	15.99	15.18	14.37	13.56	12.76	12.03	11.36
980	1,040	21.15	20.34	19.54	18.73	17.92	17.12	16.31	15.50	14.69	13.89	13.08
1,040	1,100	23.09	22.28	21.47	20.67	19.86	19.05	18.25	17.44	16.63	15.82	15.02
1,100	1,160	25.02	24.22	23.41	22.60	21.80	20.99	20.18	19.38	18.57	17.76	16.95
1,160	1,220	26.96	26.15	25.35	24.54	23.73	22.93	22.12	21.31	20.50	19.70	18.89
1,220	1,280	28.90	28.09	27.28	26.48	25.67	24.86	24.06	23.25	22.44	21.63	20.83
1,280	1,340	30.83	30.03	29.22	28.41	27.61	26.80	25.99	25.19	24.38	23.57	22.76
1,340	1,400	32.77	31.96	31.16	30.35	29.54	28.74	27.93	27.12	26.32	25.51	24.70
1,400	1,460	34.71	33.90	33.09	32.29	31.48	30.67	29.87	29.06	28.25	27.45	26.64
1,460	1,520	36.64	35.84	35.03	34.22	33.42	32.61	31.80	31.00	30.19	29.38	28.57
1,520	1,538	37.23	36.42	35.61	34.80	34.00	33.19	32.38	31.58	30.77	29.96	29.16
1,538	3,077	3.765% of the excess over \$1,538 plus										
		37.23	36.42	35.61	34.80	34.00	33.19	32.38	31.58	30.77	29.96	29.16
3,077	3,846	4.304% of the excess over \$3,077 plus										
		95.16	94.22	93.28	92.34	91.40	90.46	89.52	88.58	87.64	86.69	85.75
3,846 and over		5.379% of the excess over \$3,846 plus										
		128.26	127.19	126.11	125.03	123.96	122.88	121.81	120.73	119.65	118.58	117.50