

Withholding Tables
(Effective January 1, 2019)

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

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	80	0.43	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	0.48	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	100	0.54	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	0.59	0.30	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.65	0.35	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.70	0.41	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	0.75	0.46	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	0.81	0.52	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	0.86	0.57	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	0.91	0.62	0.33	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	0.97	0.68	0.39	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	1.02	0.73	0.44	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	1.08	0.78	0.49	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	1.18	0.89	0.60	0.31	0.02	0.00	0.00	0.00	0.00	0.00	0.00
220	240	1.29	1.00	0.71	0.42	0.13	0.00	0.00	0.00	0.00	0.00	0.00
240	260	1.40	1.11	0.82	0.52	0.23	0.00	0.00	0.00	0.00	0.00	0.00
260	280	1.51	1.21	0.92	0.63	0.34	0.05	0.00	0.00	0.00	0.00	0.00
280	300	1.61	1.32	1.03	0.74	0.45	0.16	0.00	0.00	0.00	0.00	0.00
300	320	1.72	1.43	1.14	0.85	0.56	0.26	0.00	0.00	0.00	0.00	0.00
320	340	1.83	1.54	1.25	0.95	0.66	0.37	0.08	0.00	0.00	0.00	0.00
340	360	1.94	1.65	1.35	1.06	0.77	0.48	0.19	0.00	0.00	0.00	0.00
360	380	2.04	1.75	1.46	1.17	0.88	0.59	0.30	0.00	0.00	0.00	0.00
380	400	2.15	1.86	1.57	1.28	0.99	0.69	0.40	0.11	0.00	0.00	0.00
400	440	2.49	2.08	1.78	1.49	1.20	0.91	0.62	0.33	0.04	0.00	0.00
440	480	2.92	2.34	2.00	1.71	1.42	1.13	0.83	0.54	0.25	0.00	0.00
480	520	3.35	2.77	2.21	1.92	1.63	1.34	1.05	0.76	0.47	0.17	0.00
520	560	3.78	3.20	2.62	2.14	1.85	1.56	1.26	0.97	0.68	0.39	0.10
560	600	4.21	3.63	3.05	2.46	2.06	1.77	1.48	1.19	0.90	0.61	0.31
600	640	4.64	4.06	3.48	2.89	2.31	1.99	1.69	1.40	1.11	0.82	0.53
640	680	5.07	4.49	3.91	3.32	2.74	2.20	1.91	1.62	1.33	1.04	0.74
680	720	5.50	4.92	4.34	3.75	3.17	2.59	2.12	1.83	1.54	1.25	0.96
720	760	5.93	5.35	4.77	4.18	3.60	3.02	2.44	2.05	1.76	1.47	1.17
760	800	6.36	5.78	5.20	4.61	4.03	3.45	2.87	2.28	1.97	1.68	1.39
800	840	6.86	6.21	5.63	5.04	4.46	3.88	3.30	2.71	2.19	1.90	1.60
840	880	7.72	6.64	6.06	5.47	4.89	4.31	3.73	3.14	2.56	2.11	1.82
880	920	8.59	7.42	6.49	5.90	5.32	4.74	4.16	3.57	2.99	2.41	2.04
920	960	9.45	8.28	7.11	6.33	5.75	5.17	4.59	4.00	3.42	2.84	2.26
960	1,000	10.31	9.14	7.98	6.81	6.18	5.60	5.02	4.43	3.85	3.27	2.69
1,000	1,040	11.17	10.00	8.84	7.67	6.61	6.03	5.45	4.86	4.28	3.70	3.12
1,040	1,080	12.03	10.86	9.70	8.53	7.37	6.46	5.88	5.29	4.71	4.13	3.55
1,080	1,120	12.89	11.73	10.56	9.39	8.23	7.06	6.31	5.72	5.14	4.56	3.98
1,120	1,160	13.75	12.59	11.42	10.25	9.09	7.92	6.76	6.15	5.57	4.99	4.41
1,160	1,200	14.61	13.45	12.28	11.12	9.95	8.78	7.62	6.58	6.00	5.42	4.84
1,200	1,240	15.48	14.31	13.14	11.98	10.81	9.64	8.48	7.31	6.43	5.85	5.27
1,240	1,280	16.50	15.17	14.00	12.84	11.67	10.51	9.34	8.17	7.01	6.28	5.70
1,280	1,320	17.57	16.12	14.87	13.70	12.53	11.37	10.20	9.03	7.87	6.71	6.13
1,320	1,360	18.65	17.19	15.73	14.56	13.39	12.23	11.06	9.90	8.73	7.56	6.56
1,360	1,400	19.73	18.27	16.81	15.42	14.26	13.09	11.92	10.76	9.59	8.42	7.26
1,400	1,440	20.80	19.34	17.89	16.43	15.12	13.95	12.78	11.62	10.45	9.29	8.12
1,440	1,480	21.88	20.42	18.96	17.51	16.05	14.81	13.65	12.48	11.31	10.15	8.98
1,480	1,520	22.95	21.50	20.04	18.58	17.12	15.67	14.51	13.34	12.17	11.01	9.84

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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
		the amount of income tax to be withheld shall be --										
1,520	1,560	24.03	22.57	21.11	19.66	18.20	16.74	15.37	14.20	13.03	11.87	10.70
1,560	1,600	25.11	23.65	22.19	20.73	19.28	17.82	16.36	15.06	13.90	12.73	11.56
1,600	1,660	26.72	25.26	23.80	22.35	20.89	19.43	17.98	16.52	15.19	14.02	12.86
1,660	1,720	28.62	26.88	25.42	23.96	22.50	21.05	19.59	18.13	16.68	15.31	14.15
1,720	1,780	30.56	28.81	27.06	25.58	24.12	22.66	21.20	19.75	18.29	16.83	15.44
1,780	1,840	32.50	30.75	29.00	27.25	25.73	24.28	22.82	21.36	19.90	18.45	16.99
1,840	1,900	34.43	32.68	30.93	29.19	27.44	25.89	24.43	22.97	21.52	20.06	18.60
1,900	1,960	36.37	34.62	32.87	31.12	29.37	27.63	26.05	24.59	23.13	21.67	20.22
1,960	2,020	38.31	36.56	34.81	33.06	31.31	29.56	27.81	26.20	24.75	23.29	21.83
2,020	2,080	40.24	38.49	36.75	35.00	33.25	31.50	29.75	28.00	26.36	24.90	23.45
2,080	2,140	42.18	40.43	38.68	36.93	35.18	33.44	31.69	29.94	28.19	26.52	25.06
2,140	2,200	44.12	42.37	40.62	38.87	37.12	35.37	33.62	31.88	30.13	28.38	26.67
2,200	2,260	46.05	44.30	42.56	40.81	39.06	37.31	35.56	33.81	32.06	30.32	28.57
2,260	2,320	47.99	46.24	44.49	42.74	41.00	39.25	37.50	35.75	34.00	32.25	30.50
2,320	2,380	49.93	48.18	46.43	44.68	42.93	41.18	39.43	37.69	35.94	34.19	32.44
2,380	2,440	51.86	50.11	48.37	46.62	44.87	43.12	41.37	39.62	37.87	36.13	34.38
2,440	2,500	53.80	52.05	50.30	48.55	46.81	45.06	43.31	41.56	39.81	38.06	36.31
2,500	2,560	55.74	53.99	52.24	50.49	48.74	46.99	45.25	43.50	41.75	40.00	38.25
2,560	2,620	57.67	55.92	54.18	52.43	50.68	48.93	47.18	45.43	43.68	41.94	40.19
2,620	2,680	59.61	57.86	56.11	54.36	52.62	50.87	49.12	47.37	45.62	43.87	42.12
2,680	2,740	61.55	59.80	58.05	56.30	54.55	52.80	51.06	49.31	47.56	45.81	44.06
2,740	2,800	63.48	61.74	59.99	58.24	56.49	54.74	52.99	51.24	49.50	47.75	46.00
2,800	2,860	65.42	63.67	61.92	60.17	58.43	56.68	54.93	53.18	51.43	49.68	47.93
2,860	2,920	67.36	65.61	63.86	62.11	60.36	58.61	56.87	55.12	53.37	51.62	49.87
2,920	2,980	69.29	67.55	65.80	64.05	62.30	60.55	58.80	57.05	55.31	53.56	51.81
2,980	3,040	71.23	69.48	67.73	65.99	64.24	62.49	60.74	58.99	57.24	55.49	53.75
3,040	3,100	73.17	71.42	69.67	67.92	66.17	64.42	62.68	60.93	59.18	57.43	55.68
3,100	3,160	75.10	73.36	71.61	69.86	68.11	66.36	64.61	62.86	61.12	59.37	57.62
3,160	3,220	77.04	75.29	73.54	71.80	70.05	68.30	66.55	64.80	63.05	61.30	59.56
3,220	3,280	78.98	77.23	75.48	73.73	71.98	70.24	68.49	66.74	64.99	63.24	61.49
3,280	3,333	80.69	78.94	77.19	75.44	73.69	71.95	70.20	68.45	66.70	64.95	63.20
3,333	6,667	3.765% of the excess over \$3,333 plus										
		80.69	78.94	77.19	75.44	73.69	71.95	70.20	68.45	66.70	64.95	63.20
6,667	8,333	4.304% of the excess over \$6,667 plus										
		206.21	204.17	202.13	200.09	198.05	196.02	193.98	191.94	189.90	187.86	185.82
8,333 and over		5.379% of the excess over \$8,333 plus										
		277.92	275.59	273.26	270.92	268.59	266.26	263.93	261.60	259.27	256.94	254.60