

**Withholding Tables**  
**(Effective January 1, 2019)**

If the payroll period with respect to an employee is **SEMI-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	40	0.22	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	0.24	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	0.27	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	0.30	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	0.32	0.18	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	0.35	0.20	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	70	0.38	0.23	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	75	0.40	0.26	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	80	0.43	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	85	0.46	0.31	0.17	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	90	0.48	0.34	0.19	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	95	0.51	0.37	0.22	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	100	0.54	0.39	0.25	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	0.59	0.45	0.30	0.15	0.01	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.65	0.50	0.35	0.21	0.06	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.70	0.55	0.41	0.26	0.12	0.00	0.00	0.00	0.00	0.00	0.00
130	140	0.75	0.61	0.46	0.32	0.17	0.02	0.00	0.00	0.00	0.00	0.00
140	150	0.81	0.66	0.52	0.37	0.22	0.08	0.00	0.00	0.00	0.00	0.00
150	160	0.86	0.72	0.57	0.42	0.28	0.13	0.00	0.00	0.00	0.00	0.00
160	170	0.91	0.77	0.62	0.48	0.33	0.19	0.04	0.00	0.00	0.00	0.00
170	180	0.97	0.82	0.68	0.53	0.39	0.24	0.09	0.00	0.00	0.00	0.00
180	190	1.02	0.88	0.73	0.59	0.44	0.29	0.15	0.00	0.00	0.00	0.00
190	200	1.08	0.93	0.78	0.64	0.49	0.35	0.20	0.06	0.00	0.00	0.00
200	220	1.25	1.04	0.89	0.75	0.60	0.46	0.31	0.16	0.02	0.00	0.00
220	240	1.46	1.17	1.00	0.85	0.71	0.56	0.42	0.27	0.13	0.00	0.00
240	260	1.68	1.38	1.11	0.96	0.82	0.67	0.52	0.38	0.23	0.09	0.00
260	280	1.89	1.60	1.31	1.07	0.92	0.78	0.63	0.49	0.34	0.20	0.05
280	300	2.11	1.81	1.52	1.23	1.03	0.89	0.74	0.59	0.45	0.30	0.16
300	320	2.32	2.03	1.74	1.45	1.16	0.99	0.85	0.70	0.56	0.41	0.26
320	340	2.54	2.24	1.95	1.66	1.37	1.10	0.96	0.81	0.66	0.52	0.37
340	360	2.75	2.46	2.17	1.88	1.59	1.29	1.06	0.92	0.77	0.63	0.48
360	380	2.97	2.67	2.38	2.09	1.80	1.51	1.22	1.02	0.88	0.73	0.59
380	400	3.18	2.89	2.60	2.31	2.02	1.72	1.43	1.14	0.99	0.84	0.70
400	420	3.43	3.10	2.81	2.52	2.23	1.94	1.65	1.36	1.09	0.95	0.80
420	440	3.86	3.32	3.03	2.74	2.45	2.15	1.86	1.57	1.28	1.06	0.91
440	460	4.29	3.71	3.24	2.95	2.66	2.37	2.08	1.79	1.50	1.21	1.02
460	480	4.72	4.14	3.56	3.17	2.88	2.58	2.29	2.00	1.71	1.42	1.13
480	500	5.15	4.57	3.99	3.40	3.09	2.80	2.51	2.22	1.93	1.64	1.34
500	520	5.58	5.00	4.42	3.84	3.31	3.01	2.72	2.43	2.14	1.85	1.56
520	540	6.02	5.43	4.85	4.27	3.68	3.23	2.94	2.65	2.36	2.07	1.77
540	560	6.45	5.86	5.28	4.70	4.11	3.53	3.15	2.86	2.57	2.28	1.99
560	580	6.88	6.29	5.71	5.13	4.54	3.96	3.38	3.08	2.79	2.50	2.20
580	600	7.31	6.72	6.14	5.56	4.97	4.39	3.81	3.29	3.00	2.71	2.42
600	620	7.74	7.15	6.57	5.99	5.41	4.82	4.24	3.66	3.22	2.93	2.63
620	640	8.25	7.59	7.00	6.42	5.84	5.25	4.67	4.09	3.50	3.14	2.85
640	660	8.79	8.06	7.43	6.85	6.27	5.68	5.10	4.52	3.93	3.36	3.06
660	680	9.33	8.60	7.87	7.28	6.70	6.11	5.53	4.95	4.37	3.78	3.28
680	700	9.87	9.14	8.41	7.71	7.13	6.54	5.96	5.38	4.80	4.21	3.63
700	720	10.41	9.68	8.95	8.22	7.56	6.98	6.39	5.81	5.23	4.64	4.06
720	740	10.94	10.22	9.49	8.76	8.03	7.41	6.82	6.24	5.66	5.07	4.49
740	760	11.48	10.75	10.02	9.30	8.57	7.84	7.25	6.67	6.09	5.50	4.92

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		the amount of income tax to be withheld shall be --										
760	780	12.02	11.29	10.56	9.83	9.11	8.38	7.68	7.10	6.52	5.94	5.35
780	800	12.56	11.83	11.10	10.37	9.64	8.92	8.19	7.53	6.95	6.37	5.78
800	830	13.36	12.64	11.91	11.18	10.45	9.72	8.99	8.27	7.59	7.01	6.43
830	860	14.31	13.44	12.71	11.99	11.26	10.53	9.80	9.07	8.34	7.66	7.07
860	890	15.28	14.41	13.53	12.79	12.06	11.34	10.61	9.88	9.15	8.42	7.72
890	920	16.25	15.37	14.50	13.63	12.87	12.14	11.41	10.69	9.96	9.23	8.50
920	950	17.22	16.34	15.47	14.59	13.72	12.95	12.22	11.49	10.76	10.04	9.31
950	980	18.18	17.31	16.44	15.56	14.69	13.81	13.03	12.30	11.57	10.84	10.11
980	1,010	19.15	18.28	17.40	16.53	15.66	14.78	13.91	13.11	12.38	11.65	10.92
1,010	1,040	20.12	19.25	18.37	17.50	16.62	15.75	14.88	14.00	13.19	12.46	11.73
1,040	1,070	21.09	20.22	19.34	18.47	17.59	16.72	15.84	14.97	14.10	13.26	12.54
1,070	1,100	22.06	21.18	20.31	19.44	18.56	17.69	16.81	15.94	15.06	14.19	13.34
1,100	1,130	23.03	22.15	21.28	20.40	19.53	18.66	17.78	16.91	16.03	15.16	14.29
1,130	1,160	23.99	23.12	22.25	21.37	20.50	19.62	18.75	17.88	17.00	16.13	15.25
1,160	1,190	24.96	24.09	23.22	22.34	21.47	20.59	19.72	18.84	17.97	17.10	16.22
1,190	1,220	25.93	25.06	24.18	23.31	22.44	21.56	20.69	19.81	18.94	18.06	17.19
1,220	1,250	26.90	26.03	25.15	24.28	23.40	22.53	21.66	20.78	19.91	19.03	18.16
1,250	1,280	27.87	26.99	26.12	25.25	24.37	23.50	22.62	21.75	20.88	20.00	19.13
1,280	1,310	28.84	27.96	27.09	26.21	25.34	24.47	23.59	22.72	21.84	20.97	20.10
1,310	1,340	29.81	28.93	28.06	27.18	26.31	25.43	24.56	23.69	22.81	21.94	21.06
1,340	1,370	30.77	29.90	29.03	28.15	27.28	26.40	25.53	24.65	23.78	22.91	22.03
1,370	1,400	31.74	30.87	29.99	29.12	28.25	27.37	26.50	25.62	24.75	23.87	23.00
1,400	1,430	32.71	31.84	30.96	30.09	29.21	28.34	27.47	26.59	25.72	24.84	23.97
1,430	1,460	33.68	32.80	31.93	31.06	30.18	29.31	28.43	27.56	26.69	25.81	24.94
1,460	1,490	34.65	33.77	32.90	32.02	31.15	30.28	29.40	28.53	27.65	26.78	25.91
1,490	1,520	35.62	34.74	33.87	32.99	32.12	31.24	30.37	29.50	28.62	27.75	26.87
1,520	1,550	36.58	35.71	34.84	33.96	33.09	32.21	31.34	30.47	29.59	28.72	27.84
1,550	1,580	37.55	36.68	35.80	34.93	34.06	33.18	32.31	31.43	30.56	29.69	28.81
1,580	1,610	38.52	37.65	36.77	35.90	35.02	34.15	33.28	32.40	31.53	30.65	29.78
1,610	1,640	39.49	38.62	37.74	36.87	35.99	35.12	34.24	33.37	32.50	31.62	30.75
1,640	1,667	40.36	39.49	38.61	37.74	36.86	35.99	35.12	34.24	33.37	32.49	31.62
1,667	3,333	3.765% of the excess over \$1,667 plus										
		40.36	39.49	38.61	37.74	36.86	35.99	35.12	34.24	33.37	32.49	31.62
3,333	4,167	4.304% of the excess over \$3,333 plus										
		103.09	102.07	101.05	100.03	99.01	97.99	96.97	95.95	94.93	93.91	92.89
4,167 and over		5.379% of the excess over \$4,167 plus										
		138.99	137.82	136.65	135.48	134.32	133.15	131.99	130.82	129.66	128.49	127.33