

Withholding Tables
(Effective November 1, 2023)

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	0.20	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
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

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		the amount of income tax to be withheld shall be --										
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		4.410% 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