

Withholding Tables
(Effective November 1, 2023)

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	0.20	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	0.23	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	0.25	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	0.30	0.16	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	0.33	0.19	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	70	0.35	0.22	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	75	0.38	0.24	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	80	0.40	0.27	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	85	0.43	0.29	0.15	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	90	0.45	0.32	0.18	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	95	0.48	0.34	0.20	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	100	0.50	0.37	0.23	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	0.55	0.42	0.28	0.14	0.01	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.60	0.47	0.33	0.19	0.06	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.65	0.52	0.38	0.24	0.11	0.00	0.00	0.00	0.00	0.00	0.00
130	140	0.70	0.57	0.43	0.29	0.16	0.02	0.00	0.00	0.00	0.00	0.00
140	150	0.75	0.62	0.48	0.34	0.21	0.07	0.00	0.00	0.00	0.00	0.00
150	160	0.80	0.67	0.53	0.39	0.26	0.12	0.00	0.00	0.00	0.00	0.00
160	170	0.85	0.72	0.58	0.44	0.31	0.17	0.04	0.00	0.00	0.00	0.00
170	180	0.90	0.77	0.63	0.49	0.36	0.22	0.09	0.00	0.00	0.00	0.00
180	190	0.95	0.82	0.68	0.54	0.41	0.27	0.14	0.00	0.00	0.00	0.00
190	200	1.00	0.87	0.73	0.59	0.46	0.32	0.19	0.05	0.00	0.00	0.00
200	220	1.16	0.97	0.83	0.70	0.56	0.42	0.29	0.15	0.02	0.00	0.00
220	240	1.36	1.09	0.93	0.80	0.66	0.52	0.39	0.25	0.12	0.00	0.00
240	260	1.56	1.29	1.03	0.90	0.76	0.62	0.49	0.35	0.22	0.08	0.00
260	280	1.76	1.49	1.22	1.00	0.86	0.72	0.59	0.45	0.32	0.18	0.05
280	300	1.96	1.69	1.42	1.14	0.96	0.82	0.69	0.55	0.42	0.28	0.15
300	320	2.16	1.89	1.62	1.34	1.07	0.92	0.79	0.65	0.52	0.38	0.25
320	340	2.36	2.09	1.82	1.54	1.27	1.03	0.89	0.75	0.62	0.48	0.35
340	360	2.56	2.29	2.02	1.75	1.47	1.20	0.99	0.85	0.72	0.58	0.45
360	380	2.76	2.49	2.22	1.95	1.67	1.40	1.13	0.95	0.82	0.68	0.55
380	400	2.96	2.69	2.42	2.15	1.87	1.60	1.33	1.06	0.92	0.78	0.65
400	420	3.20	2.89	2.62	2.35	2.07	1.80	1.53	1.26	1.02	0.88	0.75
420	440	3.60	3.09	2.82	2.55	2.27	2.00	1.73	1.46	1.19	0.98	0.85
440	460	4.00	3.46	3.02	2.75	2.47	2.20	1.93	1.66	1.39	1.12	0.95
460	480	4.40	3.86	3.31	2.95	2.68	2.40	2.13	1.86	1.59	1.32	1.05
480	500	4.80	4.26	3.71	3.17	2.88	2.60	2.33	2.06	1.79	1.52	1.25
500	520	5.20	4.66	4.12	3.57	3.08	2.80	2.53	2.26	1.99	1.72	1.45
520	540	5.60	5.06	4.52	3.97	3.43	3.00	2.73	2.46	2.19	1.92	1.65
540	560	6.00	5.46	4.92	4.37	3.83	3.29	2.93	2.66	2.39	2.12	1.85
560	580	6.40	5.86	5.32	4.78	4.23	3.69	3.15	2.86	2.59	2.32	2.05
580	600	6.81	6.26	5.72	5.18	4.63	4.09	3.55	3.06	2.79	2.52	2.25
600	620	7.21	6.66	6.12	5.58	5.03	4.49	3.95	3.41	2.99	2.72	2.45
620	640	7.69	7.06	6.52	5.98	5.44	4.89	4.35	3.81	3.26	2.92	2.65
640	660	8.19	7.51	6.92	6.38	5.84	5.29	4.75	4.21	3.67	3.12	2.85
660	680	8.69	8.01	7.33	6.78	6.24	5.69	5.15	4.61	4.07	3.52	3.05
680	700	9.19	8.51	7.83	7.18	6.64	6.10	5.55	5.01	4.47	3.92	3.38
700	720	9.69	9.01	8.33	7.65	7.04	6.50	5.95	5.41	4.87	4.33	3.78
720	740	10.19	9.51	8.83	8.16	7.48	6.90	6.36	5.81	5.27	4.73	4.18
740	760	10.69	10.01	9.34	8.66	7.98	7.30	6.76	6.21	5.67	5.13	4.58
760	780	11.19	10.51	9.84	9.16	8.48	7.80	7.16	6.61	6.07	5.53	4.99

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		the amount of income tax to be withheld shall be --										
780	800	11.69	11.02	10.34	9.66	8.98	8.30	7.62	7.02	6.47	5.93	5.39
800	830	12.45	11.77	11.09	10.41	9.73	9.05	8.38	7.70	7.07	6.53	5.99
830	860	13.33	12.52	11.84	11.16	10.48	9.80	9.13	8.45	7.77	7.13	6.59
860	890	14.22	13.41	12.61	11.91	11.23	10.56	9.88	9.20	8.52	7.84	7.19
890	920	15.12	14.31	13.50	12.69	11.99	11.31	10.63	9.95	9.27	8.59	7.92
920	950	16.02	15.21	14.40	13.59	12.78	12.06	11.38	10.70	10.02	9.35	8.67
950	980	16.92	16.11	15.30	14.49	13.68	12.87	12.13	11.45	10.78	10.10	9.42
980	1,010	17.81	17.00	16.19	15.38	14.57	13.76	12.95	12.21	11.53	10.85	10.17
1,010	1,040	18.71	17.90	17.09	16.28	15.47	14.66	13.85	13.04	12.28	11.60	10.92
1,040	1,070	19.61	18.80	17.99	17.18	16.37	15.56	14.75	13.94	13.13	12.35	11.67
1,070	1,100	20.50	19.69	18.88	18.07	17.26	16.45	15.65	14.84	14.03	13.22	12.43
1,100	1,130	21.40	20.59	19.78	18.97	18.16	17.35	16.54	15.73	14.92	14.11	13.30
1,130	1,160	22.30	21.49	20.68	19.87	19.06	18.25	17.44	16.63	15.82	15.01	14.20
1,160	1,190	23.19	22.38	21.58	20.77	19.96	19.15	18.34	17.53	16.72	15.91	15.10
1,190	1,220	24.09	23.28	22.47	21.66	20.85	20.04	19.23	18.42	17.61	16.80	15.99
1,220	1,250	24.99	24.18	23.37	22.56	21.75	20.94	20.13	19.32	18.51	17.70	16.89
1,250	1,280	25.89	25.08	24.27	23.46	22.65	21.84	21.03	20.22	19.41	18.60	17.79
1,280	1,310	26.78	25.97	25.16	24.35	23.54	22.73	21.92	21.11	20.30	19.50	18.69
1,310	1,340	27.68	26.87	26.06	25.25	24.44	23.63	22.82	22.01	21.20	20.39	19.58
1,340	1,370	28.58	27.77	26.96	26.15	25.34	24.53	23.72	22.91	22.10	21.29	20.48
1,370	1,400	29.47	28.66	27.85	27.04	26.23	25.42	24.62	23.81	23.00	22.19	21.38
1,400	1,430	30.37	29.56	28.75	27.94	27.13	26.32	25.51	24.70	23.89	23.08	22.27
1,430	1,460	31.27	30.46	29.65	28.84	28.03	27.22	26.41	25.60	24.79	23.98	23.17
1,460	1,490	32.16	31.35	30.55	29.74	28.93	28.12	27.31	26.50	25.69	24.88	24.07
1,490	1,520	33.06	32.25	31.44	30.63	29.82	29.01	28.20	27.39	26.58	25.77	24.96
1,520	1,550	33.96	33.15	32.34	31.53	30.72	29.91	29.10	28.29	27.48	26.67	25.86
1,550	1,580	34.86	34.05	33.24	32.43	31.62	30.81	30.00	29.19	28.38	27.57	26.76
1,580	1,610	35.75	34.94	34.13	33.32	32.51	31.70	30.89	30.08	29.27	28.47	27.66
1,610	1,640	36.65	35.84	35.03	34.22	33.41	32.60	31.79	30.98	30.17	29.36	28.55
1,640	1,667	37.46	36.65	35.84	35.03	34.22	33.41	32.60	31.79	30.98	30.17	29.36
1,667	4,167	2.990% of the excess over \$1,667 plus										
		37.46	36.65	35.84	35.03	34.22	33.41	32.60	31.79	30.98	30.17	29.36
4,167 and over		4.410% of the excess over \$4,167 plus										
		112.21	111.40	110.59	109.78	108.97	108.16	107.35	106.54	105.73	104.92	104.11