

Withholding Tables
(Effective October 1, 2025)

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 --										or more
\$0	40	0.71	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	44	0.78	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	48	0.85	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	52	0.92	0.48	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	56	0.99	0.55	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	60	1.07	0.62	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	64	1.14	0.69	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	68	1.21	0.76	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	72	1.28	0.83	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	76	1.35	0.91	0.46	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	80	1.42	0.98	0.53	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	84	1.49	1.05	0.60	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84	88	1.56	1.12	0.67	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88	92	1.63	1.19	0.75	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	96	1.70	1.26	0.82	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	100	1.78	1.33	0.89	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	1.95	1.51	1.07	0.62	0.18	0.00	0.00	0.00	0.00	0.00	0.00
110	120	2.13	1.69	1.24	0.80	0.36	0.00	0.00	0.00	0.00	0.00	0.00
120	130	2.31	1.86	1.42	0.98	0.53	0.09	0.00	0.00	0.00	0.00	0.00
130	140	2.49	2.04	1.60	1.15	0.71	0.27	0.00	0.00	0.00	0.00	0.00
140	150	2.66	2.22	1.78	1.33	0.89	0.44	0.00	0.00	0.00	0.00	0.00
150	160	2.84	2.40	1.95	1.51	1.07	0.62	0.18	0.00	0.00	0.00	0.00
160	170	3.02	2.57	2.13	1.69	1.24	0.80	0.36	0.00	0.00	0.00	0.00
170	180	3.20	2.75	2.31	1.86	1.42	0.98	0.53	0.09	0.00	0.00	0.00
180	190	3.37	2.93	2.49	2.04	1.60	1.15	0.71	0.27	0.00	0.00	0.00
190	200	3.55	3.11	2.66	2.22	1.78	1.33	0.89	0.44	0.00	0.00	0.00
200	220	3.91	3.46	3.02	2.57	2.13	1.69	1.24	0.80	0.36	0.00	0.00
220	240	4.26	3.82	3.37	2.93	2.49	2.04	1.60	1.15	0.71	0.27	0.00
240	260	4.62	4.17	3.73	3.28	2.84	2.40	1.95	1.51	1.07	0.62	0.18
260	280	4.97	4.53	4.08	3.64	3.20	2.75	2.31	1.86	1.42	0.98	0.53
280	300	5.33	4.88	4.44	3.99	3.55	3.11	2.66	2.22	1.78	1.33	0.89
300	320	5.68	5.24	4.79	4.35	3.91	3.46	3.02	2.57	2.13	1.69	1.24
320	340	6.04	5.59	5.15	4.70	4.26	3.82	3.37	2.93	2.49	2.04	1.60
340	360	6.39	5.95	5.50	5.06	4.62	4.17	3.73	3.28	2.84	2.40	1.95
360	380	6.75	6.30	5.86	5.41	4.97	4.53	4.08	3.64	3.20	2.75	2.31
380	400	7.10	6.66	6.21	5.77	5.33	4.88	4.44	3.99	3.55	3.11	2.66
400	420	7.46	7.01	6.57	6.12	5.68	5.24	4.79	4.35	3.91	3.46	3.02
420	440	7.81	7.37	6.92	6.48	6.04	5.59	5.15	4.70	4.26	3.82	3.37
440	460	8.17	7.72	7.28	6.83	6.39	5.95	5.50	5.06	4.62	4.17	3.73
460	480	8.52	8.08	7.63	7.19	6.75	6.30	5.86	5.41	4.97	4.53	4.08
480	500	8.88	8.43	7.99	7.54	7.10	6.66	6.21	5.77	5.33	4.88	4.44
500	520	9.23	8.79	8.34	7.90	7.46	7.01	6.57	6.12	5.68	5.24	4.79
520	540	9.59	9.14	8.70	8.25	7.81	7.37	6.92	6.48	6.04	5.59	5.15
540	560	9.94	9.50	9.05	8.61	8.17	7.72	7.28	6.83	6.39	5.95	5.50
560	580	10.30	9.85	9.41	8.96	8.52	8.08	7.63	7.19	6.75	6.30	5.86
580	600	10.65	10.21	9.76	9.32	8.88	8.43	7.99	7.54	7.10	6.66	6.21

Withholding Tables
(Effective October 1, 2025)

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 --										or more
600	640	11.36	10.92	10.47	10.03	9.59	9.14	8.70	8.25	7.81	7.37	6.92
640	680	12.07	11.63	11.18	10.74	10.30	9.85	9.41	8.96	8.52	8.08	7.63
680	720	12.78	12.34	11.89	11.45	11.01	10.56	10.12	9.67	9.23	8.79	8.34
720	760	13.49	13.05	12.60	12.16	11.72	11.27	10.83	10.38	9.94	9.50	9.05
760	800	14.20	13.76	13.31	12.87	12.43	11.98	11.54	11.09	10.65	10.21	9.76
800	860	15.27	14.82	14.38	13.93	13.49	13.05	12.60	12.16	11.72	11.27	10.83
860	920	16.33	15.89	15.44	15.00	14.56	14.11	13.67	13.22	12.78	12.34	11.89
920	980	17.40	16.95	16.51	16.06	15.62	15.18	14.73	14.29	13.85	13.40	12.96
980	1,040	18.92	18.17	17.57	17.13	16.69	16.24	15.80	15.35	14.91	14.47	14.02
1,040	1,100	20.71	19.97	19.22	18.47	17.75	17.31	16.86	16.42	15.98	15.53	15.09
1,100	1,160	22.51	21.76	21.01	20.26	19.52	18.77	18.02	17.48	17.04	16.60	16.15
1,160	1,220	24.30	23.55	22.81	22.06	21.31	20.56	19.82	19.07	18.32	17.66	17.22
1,220	1,280	26.09	25.35	24.60	23.85	23.10	22.36	21.61	20.86	20.11	19.37	18.62
1,280	1,340	27.89	27.14	26.39	25.65	24.90	24.15	23.40	22.66	21.91	21.16	20.41
1,340	1,400	29.68	28.94	28.19	27.44	26.69	25.95	25.20	24.45	23.70	22.96	22.21
1,400	1,460	31.48	30.73	29.98	29.23	28.49	27.74	26.99	26.24	25.50	24.75	24.00
1,460	1,520	33.27	32.52	31.78	31.03	30.28	29.53	28.79	28.04	27.29	26.54	25.80
1,520	1,580	35.06	34.32	33.57	32.82	32.07	31.33	30.58	29.83	29.08	28.34	27.59
1,580	1,640	36.86	36.11	35.36	34.62	33.87	33.12	32.37	31.63	30.88	30.13	29.38
1,640	1,700	38.65	37.91	37.16	36.41	35.66	34.92	34.17	33.42	32.67	31.93	31.18
1,700	1,760	40.45	39.70	38.95	38.20	37.46	36.71	35.96	35.21	34.47	33.72	32.97
1,760	1,820	42.24	41.49	40.75	40.00	39.25	38.50	37.76	37.01	36.26	35.51	34.77
1,820	1,880	44.03	43.29	42.54	41.79	41.04	40.30	39.55	38.80	38.05	37.31	36.56
1,880	1,940	45.83	45.08	44.33	43.59	42.84	42.09	41.34	40.60	39.85	39.10	38.35
1,940	2,000	47.62	46.88	46.13	45.38	44.63	43.89	43.14	42.39	41.64	40.90	40.15
2,000	2,060	49.42	48.67	47.92	47.17	46.43	45.68	44.93	44.18	43.44	42.69	41.94
2,060	2,120	51.21	50.46	49.72	48.97	48.22	47.47	46.73	45.98	45.23	44.48	43.74
2,120	2,180	53.00	52.26	51.51	50.76	50.01	49.27	48.52	47.77	47.02	46.28	45.53
2,180	2,240	54.80	54.05	53.30	52.56	51.81	51.06	50.31	49.57	48.82	48.07	47.32
2,240	2,300	56.59	55.85	55.10	54.35	53.60	52.86	52.11	51.36	50.61	49.87	49.12
2,300	2,360	58.39	57.64	56.89	56.14	55.40	54.65	53.90	53.15	52.41	51.66	50.91
2,360	2,420	60.18	59.43	58.69	57.94	57.19	56.44	55.70	54.95	54.20	53.45	52.71
2,420	2,480	61.97	61.23	60.48	59.73	58.98	58.24	57.49	56.74	55.99	55.25	54.50
2,480	2,540	63.77	63.02	62.27	61.53	60.78	60.03	59.28	58.54	57.79	57.04	56.29
2,540	2,600	65.56	64.82	64.07	63.32	62.57	61.83	61.08	60.33	59.58	58.84	58.09
2,600	2,660	67.36	66.61	65.86	65.11	64.37	63.62	62.87	62.12	61.38	60.63	59.88
2,660	2,720	69.15	68.40	67.66	66.91	66.16	65.41	64.67	63.92	63.17	62.42	61.68
2,720	2,780	70.94	70.20	69.45	68.70	67.95	67.21	66.46	65.71	64.96	64.22	63.47
2,780	2,840	72.74	71.99	71.24	70.50	69.75	69.00	68.25	67.51	66.76	66.01	65.26
2,840	2,900	74.53	73.79	73.04	72.29	71.54	70.80	70.05	69.30	68.55	67.81	67.06
2,900	2,960	76.33	75.58	74.83	74.08	73.34	72.59	71.84	71.09	70.35	69.60	68.85
2,960	3,020	78.12	77.37	76.63	75.88	75.13	74.38	73.64	72.89	72.14	71.39	70.65
3,020	3,080	79.91	79.17	78.42	77.67	76.92	76.18	75.43	74.68	73.93	73.19	72.44
3,080	3,140	81.71	80.96	80.21	79.47	78.72	77.97	77.22	76.48	75.73	74.98	74.23
3,140	3,200	83.50	82.76	82.01	81.26	80.51	79.77	79.02	78.27	77.52	76.78	76.03
3,200	3,260	85.30	84.55	83.80	83.05	82.31	81.56	80.81	80.06	79.32	78.57	77.82

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(Effective October 1, 2025)

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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 --										or more
3,260	3,320	87.09	86.34	85.60	84.85	84.10	83.35	82.61	81.86	81.11	80.36	79.62
3,320	3,380	88.88	88.14	87.39	86.64	85.89	85.15	84.40	83.65	82.90	82.16	81.41
3,380	3,440	90.68	89.93	89.18	88.44	87.69	86.94	86.19	85.45	84.70	83.95	83.20
3,440	3,500	92.47	91.73	90.98	90.23	89.48	88.74	87.99	87.24	86.49	85.75	85.00
3,500	3,560	94.27	93.52	92.77	92.02	91.28	90.53	89.78	89.03	88.29	87.54	86.79
3,560	3,620	96.06	95.31	94.57	93.82	93.07	92.32	91.58	90.83	90.08	89.33	88.59
3,620	3,680	97.85	97.11	96.36	95.61	94.86	94.12	93.37	92.62	91.87	91.13	90.38
3,680	3,740	99.65	98.90	98.15	97.41	96.66	95.91	95.16	94.42	93.67	92.92	92.17
3,740	3,800	101.44	100.70	99.95	99.20	98.45	97.71	96.96	96.21	95.46	94.72	93.97
3,800	3,846	102.82	102.07	101.32	100.58	99.83	99.08	98.33	97.59	96.84	96.09	95.34
3,846 and over		3.640% of the excess over \$3,846 plus										
		102.82	102.07	101.32	100.58	99.83	99.08	98.33	97.59	96.84	96.09	95.34