

Withholding Tables
(Effective October 1, 2025)

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 --										or more
\$0	40	0.71	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	0.80	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	0.89	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	0.98	0.50	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	1.07	0.58	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	1.15	0.67	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	70	1.24	0.76	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	75	1.33	0.85	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	80	1.42	0.94	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	85	1.51	1.03	0.55	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	90	1.60	1.12	0.64	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	95	1.69	1.21	0.72	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	100	1.78	1.29	0.81	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	105	1.86	1.38	0.90	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	110	1.95	1.47	0.99	0.51	0.03	0.00	0.00	0.00	0.00	0.00	0.00
110	120	2.13	1.65	1.17	0.69	0.21	0.00	0.00	0.00	0.00	0.00	0.00
120	130	2.31	1.83	1.35	0.87	0.38	0.00	0.00	0.00	0.00	0.00	0.00
130	140	2.49	2.00	1.52	1.04	0.56	0.08	0.00	0.00	0.00	0.00	0.00
140	150	2.66	2.18	1.70	1.22	0.74	0.26	0.00	0.00	0.00	0.00	0.00
150	160	2.84	2.36	1.88	1.40	0.92	0.44	0.00	0.00	0.00	0.00	0.00
160	170	3.02	2.54	2.06	1.58	1.09	0.61	0.13	0.00	0.00	0.00	0.00
170	180	3.20	2.71	2.23	1.75	1.27	0.79	0.31	0.00	0.00	0.00	0.00
180	190	3.37	2.89	2.41	1.93	1.45	0.97	0.49	0.01	0.00	0.00	0.00
190	200	3.55	3.07	2.59	2.11	1.63	1.15	0.67	0.19	0.00	0.00	0.00
200	210	3.73	3.25	2.77	2.29	1.80	1.32	0.84	0.36	0.00	0.00	0.00
210	220	3.91	3.42	2.94	2.46	1.98	1.50	1.02	0.54	0.06	0.00	0.00
220	240	4.26	3.78	3.30	2.82	2.34	1.86	1.38	0.90	0.41	0.00	0.00
240	260	4.62	4.13	3.65	3.17	2.69	2.21	1.73	1.25	0.77	0.29	0.00
260	280	4.97	4.49	4.01	3.53	3.05	2.57	2.09	1.61	1.12	0.64	0.16
280	300	5.33	4.84	4.36	3.88	3.40	2.92	2.44	1.96	1.48	1.00	0.52
300	320	5.68	5.20	4.72	4.24	3.76	3.28	2.80	2.32	1.83	1.35	0.87
320	340	6.04	5.55	5.07	4.59	4.11	3.63	3.15	2.67	2.19	1.71	1.23
340	360	6.39	5.91	5.43	4.95	4.47	3.99	3.51	3.03	2.54	2.06	1.58
360	380	6.75	6.26	5.78	5.30	4.82	4.34	3.86	3.38	2.90	2.42	1.94
380	400	7.10	6.62	6.14	5.66	5.18	4.70	4.22	3.74	3.25	2.77	2.29
400	420	7.46	6.97	6.49	6.01	5.53	5.05	4.57	4.09	3.61	3.13	2.65
420	440	7.81	7.33	6.85	6.37	5.89	5.41	4.93	4.45	3.96	3.48	3.00
440	460	8.17	7.68	7.20	6.72	6.24	5.76	5.28	4.80	4.32	3.84	3.36
460	480	8.52	8.04	7.56	7.08	6.60	6.12	5.64	5.16	4.67	4.19	3.71
480	500	8.88	8.39	7.91	7.43	6.95	6.47	5.99	5.51	5.03	4.55	4.07
500	520	9.23	8.75	8.27	7.79	7.31	6.83	6.35	5.87	5.38	4.90	4.42
520	540	9.59	9.10	8.62	8.14	7.66	7.18	6.70	6.22	5.74	5.26	4.78
540	560	9.94	9.46	8.98	8.50	8.02	7.54	7.06	6.58	6.09	5.61	5.13
560	580	10.30	9.81	9.33	8.85	8.37	7.89	7.41	6.93	6.45	5.97	5.49
580	600	10.65	10.17	9.69	9.21	8.73	8.25	7.77	7.29	6.80	6.32	5.84
600	620	11.01	10.52	10.04	9.56	9.08	8.60	8.12	7.64	7.16	6.68	6.20

Withholding Tables
(Effective October 1, 2025)

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 --										or more
620	640	11.36	10.88	10.40	9.92	9.44	8.96	8.48	8.00	7.51	7.03	6.55
640	680	12.07	11.59	11.11	10.63	10.15	9.67	9.19	8.71	8.22	7.74	7.26
680	720	12.78	12.30	11.82	11.34	10.86	10.38	9.90	9.42	8.93	8.45	7.97
720	760	13.49	13.01	12.53	12.05	11.57	11.09	10.61	10.13	9.64	9.16	8.68
760	800	14.20	13.72	13.24	12.76	12.28	11.80	11.32	10.84	10.35	9.87	9.39
800	860	15.27	14.78	14.30	13.82	13.34	12.86	12.38	11.90	11.42	10.94	10.46
860	920	16.33	15.85	15.37	14.89	14.41	13.93	13.45	12.97	12.48	12.00	11.52
920	980	17.40	16.91	16.43	15.95	15.47	14.99	14.51	14.03	13.55	13.07	12.59
980	1,040	18.46	17.98	17.50	17.02	16.54	16.06	15.58	15.10	14.61	14.13	13.65
1,040	1,100	19.71	19.04	18.56	18.08	17.60	17.12	16.64	16.16	15.68	15.20	14.72
1,100	1,160	21.50	20.69	19.88	19.15	18.67	18.19	17.71	17.23	16.74	16.26	15.78
1,160	1,220	23.29	22.48	21.67	20.86	20.06	19.25	18.77	18.29	17.81	17.33	16.85
1,220	1,280	25.09	24.28	23.47	22.66	21.85	21.04	20.23	19.42	18.87	18.39	17.91
1,280	1,340	26.88	26.07	25.26	24.45	23.64	22.83	22.02	21.21	20.40	19.59	18.98
1,340	1,400	28.68	27.87	27.06	26.25	25.44	24.63	23.82	23.01	22.20	21.39	20.58
1,400	1,460	30.47	29.66	28.85	28.04	27.23	26.42	25.61	24.80	23.99	23.18	22.37
1,460	1,520	32.26	31.45	30.64	29.83	29.03	28.22	27.41	26.60	25.79	24.98	24.17
1,520	1,580	34.06	33.25	32.44	31.63	30.82	30.01	29.20	28.39	27.58	26.77	25.96
1,580	1,640	35.85	35.04	34.23	33.42	32.61	31.80	30.99	30.18	29.37	28.56	27.76
1,640	1,700	37.65	36.84	36.03	35.22	34.41	33.60	32.79	31.98	31.17	30.36	29.55
1,700	1,760	39.44	38.63	37.82	37.01	36.20	35.39	34.58	33.77	32.96	32.15	31.34
1,760	1,820	41.23	40.42	39.61	38.80	38.00	37.19	36.38	35.57	34.76	33.95	33.14
1,820	1,880	43.03	42.22	41.41	40.60	39.79	38.98	38.17	37.36	36.55	35.74	34.93
1,880	1,940	44.82	44.01	43.20	42.39	41.58	40.77	39.96	39.15	38.34	37.53	36.73
1,940	2,000	46.62	45.81	45.00	44.19	43.38	42.57	41.76	40.95	40.14	39.33	38.52
2,000	2,060	48.41	47.60	46.79	45.98	45.17	44.36	43.55	42.74	41.93	41.12	40.31
2,060	2,120	50.20	49.39	48.58	47.77	46.97	46.16	45.35	44.54	43.73	42.92	42.11
2,120	2,180	52.00	51.19	50.38	49.57	48.76	47.95	47.14	46.33	45.52	44.71	43.90
2,180	2,240	53.79	52.98	52.17	51.36	50.55	49.74	48.93	48.12	47.31	46.50	45.70
2,240	2,300	55.59	54.78	53.97	53.16	52.35	51.54	50.73	49.92	49.11	48.30	47.49
2,300	2,360	57.38	56.57	55.76	54.95	54.14	53.33	52.52	51.71	50.90	50.09	49.28
2,360	2,420	59.17	58.36	57.55	56.74	55.94	55.13	54.32	53.51	52.70	51.89	51.08
2,420	2,480	60.97	60.16	59.35	58.54	57.73	56.92	56.11	55.30	54.49	53.68	52.87
2,480	2,540	62.76	61.95	61.14	60.33	59.52	58.71	57.90	57.09	56.28	55.47	54.67
2,540	2,600	64.56	63.75	62.94	62.13	61.32	60.51	59.70	58.89	58.08	57.27	56.46
2,600	2,660	66.35	65.54	64.73	63.92	63.11	62.30	61.49	60.68	59.87	59.06	58.25
2,660	2,720	68.14	67.33	66.52	65.71	64.91	64.10	63.29	62.48	61.67	60.86	60.05
2,720	2,780	69.94	69.13	68.32	67.51	66.70	65.89	65.08	64.27	63.46	62.65	61.84
2,780	2,840	71.73	70.92	70.11	69.30	68.49	67.68	66.87	66.06	65.25	64.44	63.64
2,840	2,900	73.53	72.72	71.91	71.10	70.29	69.48	68.67	67.86	67.05	66.24	65.43
2,900	2,960	75.32	74.51	73.70	72.89	72.08	71.27	70.46	69.65	68.84	68.03	67.22
2,960	3,020	77.11	76.30	75.49	74.68	73.88	73.07	72.26	71.45	70.64	69.83	69.02
3,020	3,080	78.91	78.10	77.29	76.48	75.67	74.86	74.05	73.24	72.43	71.62	70.81
3,080	3,140	80.70	79.89	79.08	78.27	77.46	76.65	75.84	75.03	74.22	73.41	72.61
3,140	3,200	82.50	81.69	80.88	80.07	79.26	78.45	77.64	76.83	76.02	75.21	74.40
3,200	3,260	84.29	83.48	82.67	81.86	81.05	80.24	79.43	78.62	77.81	77.00	76.19

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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	86.08	85.27	84.46	83.65	82.85	82.04	81.23	80.42	79.61	78.80	77.99
3,320	3,380	87.88	87.07	86.26	85.45	84.64	83.83	83.02	82.21	81.40	80.59	79.78
3,380	3,440	89.67	88.86	88.05	87.24	86.43	85.62	84.81	84.00	83.19	82.38	81.58
3,440	3,500	91.47	90.66	89.85	89.04	88.23	87.42	86.61	85.80	84.99	84.18	83.37
3,500	3,560	93.26	92.45	91.64	90.83	90.02	89.21	88.40	87.59	86.78	85.97	85.16
3,560	3,620	95.05	94.24	93.43	92.62	91.82	91.01	90.20	89.39	88.58	87.77	86.96
3,620	3,680	96.85	96.04	95.23	94.42	93.61	92.80	91.99	91.18	90.37	89.56	88.75
3,680	3,740	98.64	97.83	97.02	96.21	95.40	94.59	93.78	92.97	92.16	91.35	90.55
3,740	3,800	100.44	99.63	98.82	98.01	97.20	96.39	95.58	94.77	93.96	93.15	92.34
3,800	3,860	102.23	101.42	100.61	99.80	98.99	98.18	97.37	96.56	95.75	94.94	94.13
3,860	3,920	104.02	103.21	102.40	101.59	100.79	99.98	99.17	98.36	97.55	96.74	95.93
3,920	3,980	105.82	105.01	104.20	103.39	102.58	101.77	100.96	100.15	99.34	98.53	97.72
3,980	4,040	107.61	106.80	105.99	105.18	104.37	103.56	102.75	101.94	101.13	100.32	99.52
4,040	4,100	109.41	108.60	107.79	106.98	106.17	105.36	104.55	103.74	102.93	102.12	101.31
4,100	4,160	111.20	110.39	109.58	108.77	107.96	107.15	106.34	105.53	104.72	103.91	103.10
4,160	4,167	111.41	110.60	109.79	108.98	108.17	107.36	106.55	105.74	104.93	104.12	103.31
4,167 and over		3.640% of the excess over \$4,167 plus										
		111.41	110.60	109.79	108.98	108.17	107.36	106.55	105.74	104.93	104.12	103.31