

Withholding Tables
(Effective October 1, 2025)

If the payroll period with respect to an employee is **WEEKLY**

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	20	0.36	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	22	0.39	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	24	0.43	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	26	0.46	0.24	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	28	0.50	0.28	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	30	0.53	0.31	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	32	0.57	0.35	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	34	0.60	0.38	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	36	0.64	0.42	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	38	0.67	0.45	0.23	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	40	0.71	0.49	0.27	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	42	0.75	0.52	0.30	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	44	0.78	0.56	0.34	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	46	0.82	0.59	0.37	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	48	0.85	0.63	0.41	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	50	0.89	0.67	0.44	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	0.98	0.75	0.53	0.31	0.09	0.00	0.00	0.00	0.00	0.00	0.00
55	60	1.07	0.84	0.62	0.40	0.18	0.00	0.00	0.00	0.00	0.00	0.00
60	65	1.15	0.93	0.71	0.49	0.27	0.04	0.00	0.00	0.00	0.00	0.00
65	70	1.24	1.02	0.80	0.58	0.36	0.13	0.00	0.00	0.00	0.00	0.00
70	75	1.33	1.11	0.89	0.67	0.44	0.22	0.00	0.00	0.00	0.00	0.00
75	80	1.42	1.20	0.98	0.75	0.53	0.31	0.09	0.00	0.00	0.00	0.00
80	85	1.51	1.29	1.07	0.84	0.62	0.40	0.18	0.00	0.00	0.00	0.00
85	90	1.60	1.38	1.15	0.93	0.71	0.49	0.27	0.04	0.00	0.00	0.00
90	95	1.69	1.46	1.24	1.02	0.80	0.58	0.36	0.13	0.00	0.00	0.00
95	100	1.78	1.55	1.33	1.11	0.89	0.67	0.44	0.22	0.00	0.00	0.00
100	110	1.95	1.73	1.51	1.29	1.07	0.84	0.62	0.40	0.18	0.00	0.00
110	120	2.13	1.91	1.69	1.46	1.24	1.02	0.80	0.58	0.36	0.13	0.00
120	130	2.31	2.09	1.86	1.64	1.42	1.20	0.98	0.75	0.53	0.31	0.09
130	140	2.49	2.26	2.04	1.82	1.60	1.38	1.15	0.93	0.71	0.49	0.27
140	150	2.66	2.44	2.22	2.00	1.78	1.55	1.33	1.11	0.89	0.67	0.44
150	160	2.84	2.62	2.40	2.17	1.95	1.73	1.51	1.29	1.07	0.84	0.62
160	170	3.02	2.80	2.57	2.35	2.13	1.91	1.69	1.46	1.24	1.02	0.80
170	180	3.20	2.97	2.75	2.53	2.31	2.09	1.86	1.64	1.42	1.20	0.98
180	190	3.37	3.15	2.93	2.71	2.49	2.26	2.04	1.82	1.60	1.38	1.15
190	200	3.55	3.33	3.11	2.88	2.66	2.44	2.22	2.00	1.78	1.55	1.33
200	210	3.73	3.51	3.28	3.06	2.84	2.62	2.40	2.17	1.95	1.73	1.51
210	220	3.91	3.68	3.46	3.24	3.02	2.80	2.57	2.35	2.13	1.91	1.69
220	230	4.08	3.86	3.64	3.42	3.20	2.97	2.75	2.53	2.31	2.09	1.86
230	240	4.26	4.04	3.82	3.59	3.37	3.15	2.93	2.71	2.49	2.26	2.04
240	250	4.44	4.22	3.99	3.77	3.55	3.33	3.11	2.88	2.66	2.44	2.22
250	260	4.62	4.39	4.17	3.95	3.73	3.51	3.28	3.06	2.84	2.62	2.40
260	270	4.79	4.57	4.35	4.13	3.91	3.68	3.46	3.24	3.02	2.80	2.57
270	280	4.97	4.75	4.53	4.30	4.08	3.86	3.64	3.42	3.20	2.97	2.75
280	290	5.15	4.93	4.70	4.48	4.26	4.04	3.82	3.59	3.37	3.15	2.93
290	300	5.33	5.10	4.88	4.66	4.44	4.22	3.99	3.77	3.55	3.33	3.11

Withholding Tables

(Effective October 1, 2025)

If the payroll period with respect to an employee is **WEEKLY**

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
300	320	5.68	5.46	5.24	5.01	4.79	4.57	4.35	4.13	3.91	3.68	3.46
320	340	6.04	5.81	5.59	5.37	5.15	4.93	4.70	4.48	4.26	4.04	3.82
340	360	6.39	6.17	5.95	5.72	5.50	5.28	5.06	4.84	4.62	4.39	4.17
360	380	6.75	6.52	6.30	6.08	5.86	5.64	5.41	5.19	4.97	4.75	4.53
380	400	7.10	6.88	6.66	6.43	6.21	5.99	5.77	5.55	5.33	5.10	4.88
400	430	7.63	7.41	7.19	6.97	6.75	6.52	6.30	6.08	5.86	5.64	5.41
430	460	8.17	7.94	7.72	7.50	7.28	7.06	6.83	6.61	6.39	6.17	5.95
460	490	8.70	8.48	8.25	8.03	7.81	7.59	7.37	7.14	6.92	6.70	6.48
490	520	9.46	9.09	8.79	8.56	8.34	8.12	7.90	7.68	7.46	7.23	7.01
520	550	10.36	9.98	9.61	9.24	8.88	8.65	8.43	8.21	7.99	7.77	7.54
550	580	11.25	10.88	10.51	10.13	9.76	9.38	9.01	8.74	8.52	8.30	8.08
580	610	12.15	11.78	11.40	11.03	10.66	10.28	9.91	9.53	9.16	8.83	8.61
610	640	13.05	12.67	12.30	11.93	11.55	11.18	10.80	10.43	10.06	9.68	9.31
640	670	13.94	13.57	13.20	12.82	12.45	12.08	11.70	11.33	10.95	10.58	10.21
670	700	14.84	14.47	14.09	13.72	13.35	12.97	12.60	12.23	11.85	11.48	11.10
700	730	15.74	15.36	14.99	14.62	14.24	13.87	13.50	13.12	12.75	12.37	12.00
730	760	16.64	16.26	15.89	15.51	15.14	14.77	14.39	14.02	13.65	13.27	12.90
760	790	17.53	17.16	16.78	16.41	16.04	15.66	15.29	14.92	14.54	14.17	13.79
790	820	18.43	18.06	17.68	17.31	16.93	16.56	16.19	15.81	15.44	15.07	14.69
820	850	19.33	18.95	18.58	18.21	17.83	17.46	17.08	16.71	16.34	15.96	15.59
850	880	20.22	19.85	19.48	19.10	18.73	18.35	17.98	17.61	17.23	16.86	16.49
880	910	21.12	20.75	20.37	20.00	19.63	19.25	18.88	18.50	18.13	17.76	17.38
910	940	22.02	21.64	21.27	20.90	20.52	20.15	19.77	19.40	19.03	18.65	18.28
940	970	22.91	22.54	22.17	21.79	21.42	21.05	20.67	20.30	19.92	19.55	19.18
970	1,000	23.81	23.44	23.06	22.69	22.32	21.94	21.57	21.20	20.82	20.45	20.07
1,000	1,030	24.71	24.33	23.96	23.59	23.21	22.84	22.47	22.09	21.72	21.34	20.97
1,030	1,060	25.61	25.23	24.86	24.48	24.11	23.74	23.36	22.99	22.62	22.24	21.87
1,060	1,090	26.50	26.13	25.75	25.38	25.01	24.63	24.26	23.89	23.51	23.14	22.76
1,090	1,120	27.40	27.03	26.65	26.28	25.90	25.53	25.16	24.78	24.41	24.04	23.66
1,120	1,150	28.30	27.92	27.55	27.18	26.80	26.43	26.05	25.68	25.31	24.93	24.56
1,150	1,180	29.19	28.82	28.45	28.07	27.70	27.32	26.95	26.58	26.20	25.83	25.46
1,180	1,210	30.09	29.72	29.34	28.97	28.60	28.22	27.85	27.47	27.10	26.73	26.35
1,210	1,240	30.99	30.61	30.24	29.87	29.49	29.12	28.74	28.37	28.00	27.62	27.25
1,240	1,270	31.88	31.51	31.14	30.76	30.39	30.02	29.64	29.27	28.89	28.52	28.15
1,270	1,300	32.78	32.41	32.03	31.66	31.29	30.91	30.54	30.17	29.79	29.42	29.04
1,300	1,330	33.68	33.30	32.93	32.56	32.18	31.81	31.44	31.06	30.69	30.31	29.94
1,330	1,360	34.58	34.20	33.83	33.45	33.08	32.71	32.33	31.96	31.59	31.21	30.84
1,360	1,390	35.47	35.10	34.72	34.35	33.98	33.60	33.23	32.86	32.48	32.11	31.73
1,390	1,420	36.37	36.00	35.62	35.25	34.87	34.50	34.13	33.75	33.38	33.01	32.63
1,420	1,450	37.27	36.89	36.52	36.15	35.77	35.40	35.02	34.65	34.28	33.90	33.53
1,450	1,480	38.16	37.79	37.42	37.04	36.67	36.29	35.92	35.55	35.17	34.80	34.43
1,480	1,510	39.06	38.69	38.31	37.94	37.57	37.19	36.82	36.44	36.07	35.70	35.32
1,510	1,540	39.96	39.58	39.21	38.84	38.46	38.09	37.71	37.34	36.97	36.59	36.22
1,540	1,570	40.85	40.48	40.11	39.73	39.36	38.99	38.61	38.24	37.86	37.49	37.12
1,570	1,600	41.75	41.38	41.00	40.63	40.26	39.88	39.51	39.14	38.76	38.39	38.01
1,600	1,630	42.65	42.27	41.90	41.53	41.15	40.78	40.41	40.03	39.66	39.28	38.91

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(Effective October 1, 2025)

If the payroll period with respect to an employee is **WEEKLY**

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 or more
the amount of income tax to be withheld shall be --												
1,630	1,660	43.55	43.17	42.80	42.42	42.05	41.68	41.30	40.93	40.56	40.18	39.81
1,660	1,690	44.44	44.07	43.69	43.32	42.95	42.57	42.20	41.83	41.45	41.08	40.70
1,690	1,720	45.34	44.97	44.59	44.22	43.84	43.47	43.10	42.72	42.35	41.98	41.60
1,720	1,750	46.24	45.86	45.49	45.12	44.74	44.37	43.99	43.62	43.25	42.87	42.50
1,750	1,780	47.13	46.76	46.39	46.01	45.64	45.26	44.89	44.52	44.14	43.77	43.40
1,780	1,810	48.03	47.66	47.28	46.91	46.54	46.16	45.79	45.41	45.04	44.67	44.29
1,810	1,840	48.93	48.55	48.18	47.81	47.43	47.06	46.68	46.31	45.94	45.56	45.19
1,840	1,870	49.82	49.45	49.08	48.70	48.33	47.96	47.58	47.21	46.83	46.46	46.09
1,870	1,900	50.72	50.35	49.97	49.60	49.23	48.85	48.48	48.11	47.73	47.36	46.98
1,900	1,923	51.41	51.04	50.66	50.29	49.91	49.54	49.17	48.79	48.42	48.05	47.67
1,923 and over		3.640% of the excess over \$1,923 plus										
		51.41	51.04	50.66	50.29	49.91	49.54	49.17	48.79	48.42	48.05	47.67