

California Withholding Schedules for 2026

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- Method A – Wage Bracket Table Method (**Limited to wages or salaries less than \$1 million**)
- Method B – Exact Calculation Method

Method A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The *standard deduction and exemption allowance credit* are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

Method B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in Tables 1 through 28 of the *Exact Calculation Section*.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

**Franchise Tax Board, Statistical Solutions and Modeling Section – 516, Mail Stop A-351
PO Box 942840, Sacramento, CA 94240.**

Special Note for Married Employees with Employed Spouses: To avoid underwithholding of state income tax liability, we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for *Estimated Deductions* that are claimed on an *Employee's Withholding Allowance Certificate* (DE 4) must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If an existing *Employee's Withholding Allowance Certificate* (Form W-4) is used for California withholding purposes, all additional allowances for *Estimated Deductions* claimed must be treated as regular withholding allowances, **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the Table 2 - Estimated Deduction Table from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

Method A - Wage Bracket Table Method

Method B - Exact Calculation Method

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of DE 4.

If the existing Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 5 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

Employers may require employees to file a DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

Method A - Wage Bracket Table Method

To determine the amount of tax to be withheld follow these steps:

- Step 1 Determine if the employee's gross wages are *less* than, or equal to, the amount shown in Table 1 - Low Income Exemption Table. If so, no income tax is required to be withheld.
- Step 2 If the employee claims any additional withholding allowances for deductions, subtract the amount shown in Table 2 - Estimated Deduction Table from the gross wages.
- Step 3 Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.
- Step 4 Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

Example A: Method A - Wage Bracket Table Method. Weekly earnings of \$900, married, and claiming five withholding allowances on Form W-4 or DE 4, three of which are for estimated deductions.

Step 1	Earnings for the weekly pay period of \$900 are <i>greater</i> than the amount shown in Table 1 - Low Income Exemption Table (\$727); therefore, income tax should be withheld.	
Step 2	Earnings for the payroll period.	\$ 900.00
	Subtract amount from Table 2 - Estimated Deduction Table.	<u>-58.00</u>
	Salaries and wages subject to withholding.	<u>\$ 842.00</u>
Step 3	Total number of withholding allowances claimed.	5
	Subtract number of estimated deduction allowances claimed.	<u>-3</u>
	Net allowances for tax computation purposes.	<u><u>2</u></u>
Step 4	Refer to the appropriate wage bracket table (married person weekly taxable earnings of \$842 with two deductions) to arrive at the amount of tax to be withheld.	<u><u>\$ 2.72</u></u>

Example B: Method A - Wage Bracket Table Method. Monthly earnings of \$3,500, married, and claiming six withholding allowances on Form W-4 or DE 4, four of which are for estimated deductions.

Step 1	Earnings for the monthly payroll period are <i>greater</i> than the amount shown in Table 1 - Low Income Exemption Table (\$3,149); therefore, income tax should be withheld.	
Step 2	Earnings for the payroll period.	\$ 3,500.00
	Subtract amount from Table 2 - Estimated Deduction Table.	<u>-333.00</u>
	Salaries and wages subject to withholding.	<u>\$ 3,167.00</u>
Step 3	Total number of withholding allowances claimed.	6
	Subtract number of estimated deduction allowances claimed.	<u>-4</u>
	Net allowances for tax computation purposes.	<u><u>2</u></u>
Step 4	Refer to the appropriate wage bracket table (married person monthly taxable earnings of \$3,167 with two deductions) to arrive at the amount of tax to be withheld.	<u><u>\$ 0.86</u></u>

Method A - Wage Bracket Table Method**Method A - Table 1: Low Income Exemption Table (For Wages Paid in 2026)**

Payroll Period	Single, Dual Income Married or Married with Multiple Employers	Married - (Allowances on DE 4 of Form W-4) '0' or '1'	Married - (Allowances on DE 4 of Form W-4) '2' or more	Unmarried Head of Household
Weekly	\$363	\$363	\$727	\$727
Biweekly	\$727	\$727	\$1,454	\$1,454
Semi-monthly	\$787	\$787	\$1,575	\$1,575
Monthly	\$1,575	\$1,575	\$3,149	\$3,149
Quarterly	\$4,724	\$4,724	\$9,448	\$9,448
Semi-annual	\$9,448	\$9,448	\$18,896	\$18,896
Annual	\$18,896	\$18,896	\$37,791	\$37,791
Daily/Miscellaneous	\$73	\$73	\$145	\$145

Method A - Table 2: Estimated Deduction Table (For Wages Paid in 2026)

Additional Withholding Allowances¹	Weekly Payroll Period	Bi-weekly Payroll Period	Semi-monthly Payroll Period	Monthly Payroll Period	Quarterly Payroll Period	Semi-annual Payroll Period	Annual Payroll Period	Daily/ Misc. Payroll Period
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10 ²	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

1. Number of Additional Withholding Allowances for Estimated Deductions claimed on Form W-4 or DE 4.

2. If the number of Additional Withholding Allowances for Estimated Deductions claimed is *greater* than 10, multiply the amount shown for one Additional Allowance by the number claimed.

Method A - Table 3: Single Person, Dual Income Married or Married with Multiple Employers - Weekly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...											
		0	1	2	3	4	5	6	7	8	9	10 or More	
		The Amount of Income Tax to Be Withheld Shall Be...											
\$1	\$160												
160	170	0.61											
170	180	0.72											
180	190	0.83											
190	200	0.94											
200	210	1.05											
210	220	1.16											
220	230	1.27											
230	240	1.38											
240	250	1.49											
250	260	1.60											
260	270	1.71											
270	280	1.82											
280	290	1.93											
290	300	2.04											
300	310	2.15											
310	320	2.26											
320	330	2.39											
330	340	2.61											
340	350	2.83											
350	360	3.05											
360	370	3.27	0.04										
370	380	3.49	0.26										
380	390	3.71	0.48										
390	400	3.93	0.70										
400	410	4.15	0.92										
410	420	4.37	1.14										
420	430	4.59	1.36										
430	440	4.81	1.58										
440	450	5.03	1.80										
450	460	5.25	2.02										
460	480	5.58	2.35										
480	500	6.02	2.79										
500	520	6.46	3.23										
520	540	6.90	3.67	0.43									
540	560	7.34	4.11	0.87									
560	600	8.00	4.77	1.53									
600	640	9.00	5.76	2.53									
640	680	10.76	7.52	4.29	1.06								
680	720	12.52	9.28	6.05	2.82								
720	760	14.28	11.04	7.81	4.58	1.34							
760	810	16.26	13.02	9.79	6.56	3.32	0.09						
810	860	18.46	15.22	11.99	8.76	5.52	2.29						
860	910	20.66	17.42	14.19	10.96	7.72	4.49	1.25					
910	960	23.48	20.25	17.01	13.78	10.54	7.31	4.08	0.84				
960	1050	28.10	24.87	21.63	18.40	15.16	11.93	8.70	5.46	2.23			
1050	1160	34.70	31.47	28.23	25.00	21.76	18.53	15.30	12.06	8.83	5.59	2.36	
1160	1270	41.96	38.73	35.49	32.26	29.02	25.79	22.56	19.32	16.09	12.85	9.62	
1270	1380	51.60	48.37	45.13	41.90	38.67	35.43	32.20	28.96	25.73	22.50	19.26	
1380	1490	61.28	58.05	54.81	51.58	48.35	45.11	41.88	38.64	35.41	32.18	28.94	
1490	1600	71.48	68.25	65.01	61.78	58.55	55.31	52.08	48.84	45.61	42.38	39.14	
1600 & Over	(Use Method B - Exact Calculation Method)												

Method A - Table 4: Married Persons - Weekly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...																			
		0	1	2	3	4	5	6	7	8	9	10 or More									
		The Amount of Income Tax to Be Withheld Shall Be...																			
\$1	\$160																				
160	170	0.61																			
170	180	0.72																			
180	190	0.83																			
190	200	0.94																			
200	210	1.05																			
210	220	1.16																			
220	230	1.27																			
230	240	1.38																			
240	250	1.49																			
250	260	1.60																			
260	270	1.71																			
270	280	1.82																			
280	290	1.93																			
290	300	2.04																			
300	310	2.15																			
310	320	2.26																			
320	330	2.37																			
330	340	2.48																			
340	350	2.59																			
350	360	2.70																			
360	370	2.81																			
370	380	2.92																			
380	390	3.03																			
390	400	3.14																			
400	410	3.25	0.01																		
410	420	3.36	0.12																		
420	430	3.47	0.23																		
430	440	3.58	0.34																		
440	460	3.74	0.51																		
460	480	3.96	0.73																		
480	500	4.18	0.95																		
500	520	4.40	1.17																		
520	540	4.62	1.39																		
540	560	5.00	1.77																		
560	580	5.44	2.21																		
580	600	5.88	2.65																		
600	620	6.32	3.09																		
620	640	6.76	3.53																		
640	660	7.20	3.97																		
660	680	7.64	4.41																		
680	700	8.08	4.85																		
700	720	8.52	5.29																		
720	740	8.96	5.73	0.08																	
740	760	9.40	6.17	0.52																	
760	780	9.84	6.61	0.96																	
780	800	10.28	7.05	1.40																	
800	820	10.72	7.49	1.84																	
820	840	11.16	7.93	2.28																	
840	860	11.60	8.37	2.72																	
860	880	12.04	8.81	3.16																	

— Continued on Next Page —

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...										
		0	1	2	3	4	5	6	7	8	9	10 or More
		The Amount of Income Tax to Be Withheld Shall Be...										
880	900	12.48	9.25	3.60	0.36							
900	920	12.92	9.69	4.04	0.80							
920	940	13.36	10.13	4.48	1.24							
940	960	13.80	10.57	4.92	1.68							
960	980	14.24	11.01	5.36	2.12							
980	1000	14.68	11.45	5.80	2.56							
1000	1020	15.12	11.89	6.24	3.00							
1020	1040	15.56	12.33	6.68	3.44	0.21						
1040	1060	16.00	12.77	7.12	3.88	0.65						
1060	1080	16.44	13.21	7.56	4.32	1.09						
1080	1100	16.88	13.65	8.00	4.76	1.53						
1100	1120	17.32	14.09	8.44	5.20	1.97						
1120	1140	17.99	14.75	8.88	5.64	2.41						
1140	1170	19.09	15.85	9.43	6.19	2.96						
1170	1200	20.41	17.17	10.09	6.85	3.62	0.39					
1200	1230	21.73	18.49	10.75	7.51	4.28	1.05					
1230	1260	23.05	19.81	11.75	8.52	5.28	2.05					
1260	1290	24.37	21.13	13.07	9.84	6.60	3.37	0.13				
1290	1320	25.69	22.45	14.39	11.16	7.92	4.69	1.45				
1320	1350	27.01	23.77	15.71	12.48	9.24	6.01	2.77				
1350	1390	28.55	25.31	17.25	14.02	10.78	7.55	4.31	1.08			
1390	1430	30.31	27.07	19.01	15.78	12.54	9.31	6.07	2.84			
1430	1470	32.07	28.83	20.77	17.54	14.30	11.07	7.83	4.60	1.37		
1470	1510	33.83	30.59	22.53	19.30	16.06	12.83	9.59	6.36	3.13		
1510	1550	35.59	32.35	24.29	21.06	17.82	14.59	11.35	8.12	4.89	1.65	
1550	1600	37.57	34.33	26.27	23.04	19.80	16.57	13.33	10.10	6.87	3.63	0.40
1600	1650	39.77	36.53	28.47	25.24	22.00	18.77	15.53	12.30	9.07	5.83	2.60
1650	1700	41.97	38.73	30.67	27.44	24.20	20.97	17.73	14.50	11.27	8.03	4.80
1700	1750	44.63	41.40	32.87	29.64	26.40	23.17	19.93	16.70	13.47	10.23	7.00
1750	1800	47.93	44.70	35.07	31.84	28.60	25.37	22.13	18.90	15.67	12.43	9.20
1800	1880	52.22	48.99	38.51	35.28	32.05	28.81	25.58	22.34	19.11	15.88	12.64
1880	1960	57.50	54.27	43.79	40.56	37.33	34.09	30.86	27.62	24.39	21.16	17.92
1960	2060	63.44	60.21	49.73	46.50	43.27	40.03	36.80	33.56	30.33	27.10	23.86
2060	2160	70.04	66.81	56.33	53.10	49.87	46.63	43.40	40.16	36.93	33.70	30.46
2160	2290	77.63	74.40	63.92	60.69	57.46	54.22	50.99	47.75	44.52	41.29	38.05
2290	2460	88.66	85.43	73.82	70.59	67.36	64.12	60.89	57.65	54.42	51.19	47.95
2460	2630	103.62	100.39	87.50	84.26	81.03	77.80	74.56	71.33	68.09	64.86	61.63
2630	2810	119.02	115.79	102.90	99.66	96.43	93.20	89.96	86.73	83.49	80.26	77.03
2810	2990	134.86	131.63	118.74	115.50	112.27	109.04	105.80	102.57	99.33	96.10	92.87
2990	3170	153.17	149.93	135.47	132.24	129.00	125.77	122.54	119.30	116.07	112.83	109.60
3170 & Over	(Use Method B - Exact Calculation Method)											

Method A - Table 5: Unmarried Head of Household - Weekly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$250													
250	260	0.39												
260	270	0.50												
270	280	0.61												
280	290	0.72												
290	300	0.83												
300	310	0.94												
310	320	1.05												
320	330	1.16												
330	340	1.27												
340	350	1.38												
350	360	1.49												
360	370	1.60												
370	380	1.71												
380	390	1.82												
390	400	1.93												
400	410	2.04												
410	420	2.15												
420	430	2.26												
430	440	2.37												
440	450	2.48												
450	460	2.59												
460	470	2.70												
470	480	2.81												
480	490	2.92												
490	500	3.03												
500	520	3.20												
520	540	3.42	0.18											
540	560	3.64	0.40											
560	580	3.86	0.62											
580	600	4.08	0.84											
600	620	4.30	1.06											
620	640	4.52	1.28											
640	660	4.79	1.55											
660	680	5.23	1.99											
680	700	5.67	2.43											
700	740	6.33	3.09											
740	780	7.21	3.97	0.74										
780	820	8.09	4.85	1.62										
820	860	8.97	5.73	2.50										
860	910	9.96	6.72	3.49	0.25									
910	960	11.06	7.82	4.59	1.35									
960	1020	12.27	9.03	5.80	2.56									
1020	1080	13.59	10.35	7.12	3.88	0.65								
1080	1180	15.35	12.11	8.88	5.64	2.41								
1180	1320	18.44	15.20	11.97	8.74	5.50	2.27							
1320	1470	24.82	21.58	18.35	15.12	11.88	8.65	5.41	2.18					
1470	1620	31.94	28.70	25.47	22.23	19.00	15.77	12.53	9.30	6.06	2.83			
1620	1770	41.84	38.60	35.37	32.13	28.90	25.67	22.43	19.20	15.96	12.73	9.50		
1770	1930	52.47	49.24	46.01	42.77	39.54	36.30	33.07	29.84	26.60	23.37	20.13		
1930	2100	66.99	63.76	60.53	57.29	54.06	50.82	47.59	44.36	41.12	37.89	34.65		
2100	2270	82.83	79.60	76.37	73.13	69.90	66.66	63.43	60.20	56.96	53.73	50.49		
2270 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 6: Single Persons, Dual Income Married or Married with Multiple Employers - Biweekly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$260													
260	280	0.56												
280	300	0.78												
300	320	1.00												
320	340	1.22												
340	360	1.44												
360	380	1.66												
380	400	1.88												
400	420	2.10												
420	440	2.32												
440	460	2.54												
460	480	2.76												
480	500	2.98												
500	520	3.20												
520	540	3.42												
540	560	3.64												
560	580	3.86												
580	600	4.08												
600	620	4.30												
620	640	4.52												
640	660	4.79												
660	680	5.23												
680	700	5.67												
700	720	6.11												
720	740	6.55	0.08											
740	760	6.99	0.52											
760	780	7.43	0.96											
780	800	7.87	1.40											
800	820	8.31	1.84											
820	860	8.97	2.50											
860	900	9.85	3.38											
900	940	10.73	4.26											
940	980	11.61	5.14											
980	1020	12.49	6.02											
1020	1070	13.48	7.01	0.54										
1070	1120	14.58	8.11	1.64										
1120	1170	15.68	9.21	2.74										
1170	1220	16.78	10.31	3.84										
1220	1270	18.22	11.75	5.28										
1270	1320	20.42	13.95	7.48	1.01									
1320	1370	22.62	16.15	9.68	3.21									
1370	1440	25.26	18.79	12.32	5.85									
1440	1510	28.34	21.87	15.40	8.93	2.47								
1510	1590	31.64	25.17	18.70	12.23	5.77								
1590	1710	36.04	29.57	23.10	16.63	10.17	3.70							
1710	1890	42.64	36.17	29.70	23.23	16.77	10.30	3.83						
1890	2100	55.21	48.74	42.28	35.81	29.34	22.87	16.40	9.94	3.47				
2100	2310	69.07	62.60	56.14	49.67	43.20	36.73	30.26	23.80	17.33	10.86	4.39		
2310	2520	82.93	76.46	70.00	63.53	57.06	50.59	44.12	37.66	31.19	24.72	18.25		
2520	2750	101.89	95.42	88.95	82.48	76.01	69.55	63.08	56.61	50.14	43.67	37.21		
2750	2980	122.13	115.66	109.19	102.72	96.25	89.79	83.32	76.85	70.38	63.91	57.45		
2980	3210	143.47	137.01	130.54	124.07	117.60	111.13	104.67	98.20	91.73	85.26	78.79		
3210 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 7: Married Persons - Biweekly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...																			
		0	1	2	3	4	5	6	7	8	9	10 or More									
		The Amount of Income Tax to Be Withheld Shall Be...																			
\$1	\$260																				
260	280	0.56																			
280	300	0.78																			
300	320	1.00																			
320	340	1.22																			
340	360	1.44																			
360	380	1.66																			
380	400	1.88																			
400	420	2.10																			
420	440	2.32																			
440	460	2.54																			
460	480	2.76																			
480	500	2.98																			
500	520	3.20																			
520	540	3.42																			
540	560	3.64																			
560	580	3.86																			
580	600	4.08																			
600	620	4.30																			
620	640	4.52																			
640	660	4.74																			
660	680	4.96																			
680	700	5.18																			
700	720	5.40																			
720	740	5.62																			
740	760	5.84																			
760	780	6.06																			
780	800	6.28																			
800	820	6.50	0.03																		
820	840	6.72	0.25																		
840	860	6.94	0.47																		
860	880	7.16	0.69																		
880	900	7.38	0.91																		
900	920	7.60	1.13																		
920	940	7.82	1.35																		
940	960	8.04	1.57																		
960	980	8.26	1.79																		
980	1000	8.48	2.01																		
1000	1020	8.70	2.23																		
1020	1060	9.03	2.56																		
1060	1100	9.56	3.09																		
1100	1140	10.44	3.97																		
1140	1180	11.32	4.85																		
1180	1220	12.20	5.73																		
1220	1260	13.08	6.61	0.14																	
1260	1300	13.96	7.49	1.02																	
1300	1340	14.84	8.37	1.90																	
1340	1380	15.72	9.25	2.78																	
1380	1420	16.60	10.13	3.66																	
1420	1460	17.48	11.01	4.54																	
1460	1500	18.36	11.89	5.42																	

— Continued on Next Page —

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...										
		0	1	2	3	4	5	6	7	8	9	10 or More
		The Amount of Income Tax to Be Withheld Shall Be...										
1500	1540	19.24	12.77	6.30								
1540	1580	20.12	13.65	7.18	0.72							
1580	1620	21.00	14.53	8.06	1.60							
1620	1660	21.88	15.41	8.94	2.48							
1660	1700	22.76	16.29	9.82	3.36							
1700	1740	23.64	17.17	10.70	4.24							
1740	1780	24.52	18.05	11.58	5.12							
1780	1820	25.40	18.93	12.46	6.00							
1820	1860	26.28	19.81	13.34	6.88	0.41						
1860	1900	27.16	20.69	14.22	7.76	1.29						
1900	1940	28.04	21.57	15.10	8.64	2.17						
1940	1980	28.92	22.45	15.98	9.52	3.05						
1980	2020	29.80	23.33	16.86	10.40	3.93						
2020	2060	30.68	24.21	17.74	11.28	4.81						
2060	2100	31.56	25.09	18.62	12.16	5.69						
2100	2140	32.44	25.97	19.50	13.04	6.57	0.10					
2140	2180	33.32	26.85	20.38	13.92	7.45	0.98					
2180	2220	34.20	27.73	21.26	14.80	8.33	1.86					
2220	2260	35.09	28.62	22.16	15.69	9.22	2.75					
2260	2300	36.85	30.38	23.92	17.45	10.98	4.51					
2300	2350	38.83	32.36	25.90	19.43	12.96	6.49	0.02				
2350	2400	41.03	34.56	28.10	21.63	15.16	8.69	2.22				
2400	2450	43.23	36.76	30.30	23.83	17.36	10.89	4.42				
2450	2500	45.43	38.96	32.50	26.03	19.56	13.09	6.62	0.16			
2500	2550	47.63	41.16	34.70	28.23	21.76	15.29	8.82	2.36			
2550	2600	49.83	43.36	36.90	30.43	23.96	17.49	11.02	4.56			
2600	2650	52.03	45.56	39.10	32.63	26.16	19.69	13.22	6.76	0.29		
2650	2700	54.23	47.76	41.30	34.83	28.36	21.89	15.42	8.96	2.49		
2700	2750	56.43	49.96	43.50	37.03	30.56	24.09	17.62	11.16	4.69		
2750	2800	58.63	52.16	45.70	39.23	32.76	26.29	19.82	13.36	6.89	0.42	
2800	2850	60.83	54.36	47.90	41.43	34.96	28.49	22.02	15.56	9.09	2.62	
2850	2900	63.03	56.56	50.10	43.63	37.16	30.69	24.22	17.76	11.29	4.82	
2900	2950	65.23	58.76	52.30	45.83	39.36	32.89	26.42	19.96	13.49	7.02	0.55
2950	3000	67.43	60.96	54.50	48.03	41.56	35.09	28.62	22.16	15.69	9.22	2.75
3000	3050	69.63	63.16	56.70	50.23	43.76	37.29	30.82	24.36	17.89	11.42	4.95
3050	3150	72.93	66.46	60.00	53.53	47.06	40.59	34.12	27.66	21.19	14.72	8.25
3150	3250	77.33	70.86	64.40	57.93	51.46	44.99	38.52	32.06	25.59	19.12	12.65
3250	3350	81.73	75.26	68.80	62.33	55.86	49.39	42.92	36.46	29.99	23.52	17.05
3350	3510	87.95	81.48	75.01	68.54	62.08	55.61	49.14	42.67	36.20	29.74	23.27
3510	3670	98.51	92.04	85.57	79.10	72.64	66.17	59.70	53.23	46.76	40.30	33.83
3670	3880	110.72	104.25	97.78	91.31	84.85	78.38	71.91	65.44	58.97	52.51	46.04
3880	4090	124.58	118.11	111.64	105.17	98.71	92.24	85.77	79.30	72.83	66.37	59.90
4090	4350	140.09	133.62	127.15	120.68	114.22	107.75	101.28	94.81	88.34	81.88	75.41
4350	4610	157.25	150.78	144.31	137.84	131.38	124.91	118.44	111.97	105.50	99.04	92.57
4610	4870	176.44	169.98	163.51	157.04	150.57	144.10	137.64	131.17	124.70	118.23	111.76
4870	5150	200.20	193.74	187.27	180.80	174.33	167.86	161.40	154.93	148.46	141.99	135.52
5150	5430	224.84	218.38	211.91	205.44	198.97	192.50	186.04	179.57	173.10	166.63	160.16
5430	5770	252.12	245.66	239.19	232.72	226.25	219.78	213.32	206.85	200.38	193.91	187.44
5770	6110	283.82	277.36	270.89	264.42	257.95	251.48	245.02	238.55	232.08	225.61	219.14
6110 & Over	(Use Method B - Exact Calculation Method)											

Method A - Table 8: Unmarried Head of Household - Biweekly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$560													
560	580	1.44												
580	600	1.66												
600	620	1.88												
620	640	2.10												
640	660	2.32												
660	680	2.54												
680	700	2.76												
700	720	2.98												
720	740	3.20												
740	760	3.42												
760	780	3.64												
780	800	3.86												
800	820	4.08												
820	840	4.30												
840	860	4.52												
860	880	4.74												
880	900	4.96												
900	920	5.18												
920	940	5.40												
940	960	5.62												
960	980	5.84												
980	1000	6.06												
1000	1040	6.39												
1040	1080	6.83	0.36											
1080	1120	7.27	0.80											
1120	1160	7.71	1.24											
1160	1200	8.15	1.68											
1200	1250	8.65	2.18											
1250	1300	9.20	2.73											
1300	1350	10.12	3.65											
1350	1400	11.22	4.75											
1400	1450	12.32	5.85											
1450	1500	13.42	6.95	0.49										
1500	1550	14.52	8.05	1.59										
1550	1600	15.62	9.15	2.69										
1600	1660	16.83	10.36	3.90										
1660	1720	18.15	11.68	5.22										
1720	1780	19.47	13.00	6.54	0.07									
1780	1840	20.79	14.32	7.86	1.39									
1840	1900	22.11	15.64	9.18	2.71									
1900	2000	23.87	17.40	10.94	4.47									
2000	2100	26.07	19.60	13.14	6.67	0.20								
2100	2200	28.27	21.80	15.34	8.87	2.40								
2200	2300	30.47	24.00	17.54	11.07	4.60								
2300	2440	33.11	26.64	20.18	13.71	7.24	0.77							
2440	2590	37.54	31.07	24.60	18.13	11.66	5.20							
2590	2740	44.14	37.67	31.20	24.73	18.26	11.80	5.33						
2740	2940	51.84	45.37	38.90	32.43	25.96	19.50	13.03	6.56	0.09				
2940	3140	60.64	54.17	47.70	41.23	34.76	28.30	21.83	15.36	8.89	2.42			
3140	3440	77.07	70.60	64.14	57.67	51.20	44.73	38.26	31.80	25.33	18.86	12.39		
3440	3800	98.85	92.38	85.92	79.45	72.98	66.51	60.04	53.58	47.11	40.64	34.17		
3800	4200	131.35	124.88	118.41	111.94	105.48	99.01	92.54	86.07	79.60	73.14	66.67		
4200	4600	168.74	162.27	155.80	149.33	142.86	136.40	129.93	123.46	116.99	110.52	104.06		
4600 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 9: Single Persons, Dual Income Married or Married with Multiple Employers - Semi-monthly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$300													
300	320	0.79												
320	340	1.01												
340	360	1.23												
360	380	1.45												
380	400	1.67												
400	420	1.89												
420	440	2.11												
440	460	2.33												
460	480	2.55												
480	500	2.77												
500	540	3.10												
540	580	3.54												
580	620	3.98												
620	660	4.42												
660	700	4.86												
700	740	5.53												
740	780	6.41												
780	820	7.29	0.27											
820	860	8.17	1.15											
860	900	9.05	2.03											
900	940	9.93	2.91											
940	980	10.81	3.79											
980	1020	11.69	4.67											
1020	1060	12.57	5.55											
1060	1100	13.45	6.43											
1100	1140	14.33	7.31	0.29										
1140	1180	15.21	8.19	1.17										
1180	1220	16.09	9.07	2.05										
1220	1260	16.97	9.95	2.93										
1260	1300	17.85	10.83	3.81										
1300	1340	18.73	11.71	4.69										
1340	1380	20.23	13.21	6.19										
1380	1420	21.99	14.97	7.95	0.94									
1420	1460	23.75	16.73	9.71	2.70									
1460	1500	25.51	18.49	11.47	4.46									
1500	1540	27.27	20.25	13.23	6.22									
1540	1580	29.03	22.01	14.99	7.98	0.96								
1580	1620	30.79	23.77	16.75	9.74	2.72								
1620	1660	32.55	25.53	18.51	11.50	4.48								
1660	1700	34.31	27.29	20.27	13.26	6.24								
1700	1780	36.95	29.93	22.91	15.90	8.88	1.86							
1780	1860	40.47	33.45	26.43	19.42	12.40	5.38							
1860	2010	45.53	38.51	31.49	24.48	17.46	10.44	3.42						
2010	2160	54.77	47.76	40.74	33.72	26.70	19.68	12.67	5.65					
2160	2310	64.67	57.66	50.64	43.62	36.60	29.58	22.57	15.55	8.53	1.51			
2310	2520	76.55	69.54	62.52	55.50	48.48	41.46	34.45	27.43	20.41	13.39	6.37		
2520	2730	90.41	83.40	76.38	69.36	62.34	55.32	48.31	41.29	34.27	27.25	20.23		
2730	2980	110.42	103.40	96.38	89.36	82.35	75.33	68.31	61.29	54.27	47.26	40.24		
2980	3230	132.42	125.40	118.38	111.36	104.35	97.33	90.31	83.29	76.27	69.26	62.24		
3230	3480	155.67	148.65	141.63	134.61	127.59	120.58	113.56	106.54	99.52	92.50	85.49		
3480 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 10: Married Persons - Semi-monthly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$300													
300	320	0.79												
320	340	1.01												
340	360	1.23												
360	380	1.45												
380	400	1.67												
400	420	1.89												
420	440	2.11												
440	460	2.33												
460	480	2.55												
480	500	2.77												
500	520	2.99												
520	540	3.21												
540	560	3.43												
560	580	3.65												
580	600	3.87												
600	620	4.09												
620	640	4.31												
640	660	4.53												
660	680	4.75												
680	700	4.97												
700	720	5.19												
720	740	5.41												
740	760	5.63												
760	780	5.85												
780	800	6.07												
800	820	6.29												
820	840	6.51												
840	860	6.73												
860	880	6.95												
880	900	7.17	0.16											
900	920	7.39	0.38											
920	940	7.61	0.60											
940	960	7.83	0.82											
960	980	8.05	1.04											
980	1000	8.27	1.26											
1000	1040	8.60	1.59											
1040	1080	9.04	2.03											
1080	1120	9.48	2.47											
1120	1160	9.92	2.91											
1160	1200	10.57	3.55											
1200	1240	11.45	4.43											
1240	1280	12.33	5.31											
1280	1320	13.21	6.19											
1320	1360	14.09	7.07											
1360	1400	14.97	7.95											
1400	1440	15.85	8.83											
1440	1480	16.73	9.71											
1480	1520	17.61	10.59											
1520	1560	18.49	11.47											
1560	1600	19.37	12.35	0.10										

— Continued on Next Page —

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...										
		0	1	2	3	4	5	6	7	8	9	10 or More
		The Amount of Income Tax to Be Withheld Shall Be...										
1600	1640	20.25	13.23	0.98								
1640	1680	21.13	14.11	1.86								
1680	1720	22.01	14.99	2.74								
1720	1760	22.89	15.87	3.62								
1760	1800	23.77	16.75	4.50								
1800	1840	24.65	17.63	5.38								
1840	1880	25.53	18.51	6.26								
1880	1920	26.41	19.39	7.14	0.12							
1920	1960	27.29	20.27	8.02	1.00							
1960	2000	28.17	21.15	8.90	1.88							
2000	2040	29.05	22.03	9.78	2.76							
2040	2080	29.93	22.91	10.66	3.64							
2080	2120	30.81	23.79	11.54	4.52							
2120	2160	31.69	24.67	12.42	5.40							
2160	2200	32.57	25.55	13.30	6.28							
2200	2250	33.56	26.54	14.29	7.27	0.25						
2250	2300	34.66	27.64	15.39	8.37	1.35						
2300	2350	35.76	28.74	16.49	9.47	2.45						
2350	2400	36.86	29.84	17.59	10.57	3.55						
2400	2450	37.96	30.94	18.69	11.67	4.65						
2450	2500	40.14	33.12	19.79	12.77	5.75						
2500	2550	42.34	35.32	20.89	13.87	6.85						
2550	2600	44.54	37.52	21.99	14.97	7.95	0.94					
2600	2650	46.74	39.72	23.09	16.07	9.05	2.04					
2650	2700	48.94	41.92	24.44	17.42	10.41	3.39					
2700	2750	51.14	44.12	26.64	19.62	12.61	5.59					
2750	2800	53.34	46.32	28.84	21.82	14.81	7.79	0.77				
2800	2850	55.54	48.52	31.04	24.02	17.01	9.99	2.97				
2850	2900	57.74	50.72	33.24	26.22	19.21	12.19	5.17				
2900	2950	59.94	52.92	35.44	28.42	21.41	14.39	7.37	0.35			
2950	3000	62.14	55.12	37.64	30.62	23.61	16.59	9.57	2.55			
3000	3075	64.89	57.87	40.39	33.37	26.36	19.34	12.32	5.30			
3075	3150	68.19	61.17	43.69	36.67	29.66	22.64	15.62	8.60	1.58		
3150	3225	71.49	64.47	46.99	39.97	32.96	25.94	18.92	11.90	4.88		
3225	3300	74.79	67.77	50.29	43.27	36.26	29.24	22.22	15.20	8.18	1.17	
3300	3400	78.64	71.62	54.14	47.12	40.11	33.09	26.07	19.05	12.03	5.02	
3400	3500	83.04	76.02	58.54	51.52	44.51	37.49	30.47	23.45	16.43	9.42	2.40
3500	3680	89.20	82.18	64.70	57.68	50.67	43.65	36.63	29.61	22.59	15.58	8.56
3680	3860	98.84	91.82	72.62	65.60	58.59	51.57	44.55	37.53	30.51	23.50	16.48
3860	4040	110.72	103.70	80.99	73.98	66.96	59.94	52.92	45.90	38.89	31.87	24.85
4040	4320	125.90	118.88	96.17	89.16	82.14	75.12	68.10	61.08	54.07	47.05	40.03
4320	4600	144.38	137.36	114.65	107.64	100.62	93.60	86.58	79.56	72.55	65.53	58.51
4600	4950	165.17	158.15	135.44	128.43	121.41	114.39	107.37	100.35	93.34	86.32	79.30
4950	5350	192.48	185.46	160.19	153.18	146.16	139.14	132.12	125.10	118.09	111.07	104.05
5350	5750	227.68	220.66	192.72	185.70	178.68	171.67	164.65	157.63	150.61	143.59	136.58
5750	6150	262.88	255.86	227.92	220.90	213.88	206.87	199.85	192.83	185.81	178.79	171.78
6150	6600	301.38	294.36	265.32	258.30	251.28	244.27	237.25	230.23	223.21	216.19	209.18
6600	7100	349.98	342.96	311.62	304.60	297.58	290.56	283.55	276.53	269.51	262.49	255.47
7100 & Over	(Use Method B - Exact Calculation Method)											

**Method A - Table 11: Unmarried Head of Household - Semi-monthly Payroll Period
(For Wages Paid in 2026)**

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$600													
600	620	1.48												
620	640	1.70												
640	660	1.92												
660	680	2.14												
680	700	2.36												
700	720	2.58												
720	740	2.80												
740	760	3.02												
760	780	3.24												
780	800	3.46												
800	820	3.68												
820	840	3.90												
840	860	4.12												
860	880	4.34												
880	900	4.56												
900	940	4.89												
940	980	5.33												
980	1020	5.77												
1020	1060	6.21												
1060	1100	6.65												
1100	1140	7.09	0.07											
1140	1180	7.53	0.51											
1180	1220	7.97	0.95											
1220	1260	8.41	1.39											
1260	1300	8.85	1.83											
1300	1350	9.34	2.33											
1350	1400	9.89	2.88											
1400	1450	10.73	3.71											
1450	1500	11.83	4.81											
1500	1550	12.93	5.91											
1550	1600	14.03	7.01											
1600	1650	15.13	8.11	1.09										
1650	1700	16.23	9.21	2.19										
1700	1750	17.33	10.31	3.29										
1750	1800	18.43	11.41	4.39										
1800	1900	20.08	13.06	6.04										
1900	2000	22.28	15.26	8.24	1.22									
2000	2100	24.48	17.46	10.44	3.42									
2100	2200	26.68	19.66	12.64	5.62									
2200	2300	28.88	21.86	14.84	7.82	0.80								
2300	2450	31.63	24.61	17.59	10.57	3.55								
2450	2600	34.93	27.91	20.89	13.87	6.85								
2600	2800	39.56	32.54	25.52	18.50	11.48	4.47							
2800	3000	48.36	41.34	34.32	27.30	20.28	13.27	6.25						
3000	3200	57.16	50.14	43.12	36.10	29.08	22.07	15.05	8.03	1.01				
3200	3530	70.30	63.28	56.27	49.25	42.23	35.21	28.19	21.18	14.16	7.14	0.12		
3530	3860	92.08	85.06	78.05	71.03	64.01	56.99	49.97	42.96	35.94	28.92	21.90		
3860	4210	116.01	108.99	101.97	94.95	87.93	80.92	73.90	66.88	59.86	52.84	45.83		
4210	4560	146.81	139.79	132.77	125.75	118.73	111.72	104.70	97.68	90.66	83.64	76.63		
4560	4910	179.53	172.51	165.49	158.48	151.46	144.44	137.42	130.40	123.39	116.37	109.35		
4910 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 12: Single Persons, Dual Income Married or Married with Multiple Employers - Monthly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...											
		0	1	2	3	4	5	6	7	8	9	10 or More	
		The Amount of Income Tax to Be Withheld Shall Be...											
\$1	\$600												
600	640	1.59											
640	680	2.03											
680	720	2.47											
720	760	2.91											
760	800	3.35											
800	840	3.79											
840	880	4.23											
880	920	4.67											
920	960	5.11											
960	1000	5.55											
1000	1050	6.04											
1050	1100	6.59											
1100	1150	7.14											
1150	1200	7.69											
1200	1250	8.24											
1250	1300	8.79											
1300	1350	9.34											
1350	1400	9.89											
1400	1450	10.73											
1450	1500	11.83											
1500	1600	13.48											
1600	1700	15.68	1.64										
1700	1800	17.88	3.84										
1800	1900	20.08	6.04										
1900	2000	22.28	8.24										
2000	2100	24.48	10.44										
2100	2200	26.68	12.64										
2200	2300	28.88	14.84	0.80									
2300	2400	31.08	17.04	3.00									
2400	2500	33.28	19.24	5.20									
2500	2600	35.48	21.44	7.40									
2600	2700	37.68	23.64	9.60									
2700	2800	41.78	27.74	13.71									
2800	2900	46.18	32.14	18.11	4.07								
2900	3000	50.58	36.54	22.51	8.47								
3000	3100	54.98	40.94	26.91	12.87								
3100	3200	59.38	45.34	31.31	17.27	3.23							
3200	3300	63.78	49.74	35.71	21.67	7.63							
3300	3450	69.28	55.24	41.21	27.17	13.13							
3450	3600	75.88	61.84	47.81	33.77	19.73	5.70						
3600	3840	84.46	70.42	56.39	42.35	28.31	14.28	0.24					
3840	4080	95.69	81.65	67.62	53.58	39.55	25.51	11.47					
4080	4410	114.50	100.46	86.43	72.39	58.36	44.32	30.28	16.25	2.21			
4410	4740	136.28	122.24	108.21	94.17	80.14	66.10	52.06	38.03	23.99	9.95		
4740	5070	158.06	144.02	129.99	115.95	101.92	87.88	73.84	59.81	45.77	31.74	17.70	
5070	5470	182.15	168.11	154.08	140.04	126.01	111.97	97.93	83.90	69.86	55.83	41.79	
5470	5945	220.62	206.58	192.54	178.51	164.47	150.44	136.40	122.36	108.33	94.29	80.26	
5945	6445	263.52	249.48	235.44	221.41	207.37	193.34	179.30	165.26	151.23	137.19	123.16	
6445	6945	309.80	295.76	281.72	267.69	253.65	239.62	225.58	211.54	197.51	183.47	169.44	
6945 & Over	(Use Method B - Exact Calculation Method)												

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...										
		0	1	2	3	4	5	6	7	8	9	10 or More
		The Amount of Income Tax to Be Withheld Shall Be...										
2860	2920	32.79	18.76									
2920	2980	34.11	20.08									
2980	3040	35.43	21.40									
3040	3100	36.75	22.72									
3100	3160	38.07	24.04									
3160	3220	39.39	25.36	0.86								
3220	3280	40.71	26.68	2.18								
3280	3340	42.03	28.00	3.50								
3340	3400	43.35	29.32	4.82								
3400	3460	44.67	30.64	6.14								
3460	3520	45.99	31.96	7.46								
3520	3580	47.31	33.28	8.78								
3580	3640	48.63	34.60	10.10								
3640	3700	49.95	35.92	11.42								
3700	3800	51.71	37.68	13.18								
3800	3900	53.91	39.88	15.38	1.34							
3900	4000	56.11	42.08	17.58	3.54							
4000	4100	58.31	44.28	19.78	5.74							
4100	4200	60.51	46.48	21.98	7.94							
4200	4300	62.71	48.68	24.18	10.14							
4300	4400	64.91	50.88	26.38	12.34							
4400	4500	67.11	53.08	28.58	14.54	0.51						
4500	4600	69.31	55.28	30.78	16.74	2.71						
4600	4700	71.51	57.48	32.98	18.94	4.91						
4700	4800	73.71	59.68	35.18	21.14	7.11						
4800	4900	75.91	61.88	37.38	23.34	9.31						
4900	5000	80.28	66.24	39.58	25.54	11.51						
5000	5100	84.68	70.64	41.78	27.74	13.71						
5100	5200	89.08	75.04	43.98	29.94	15.91	1.87					
5200	5300	93.48	79.44	46.18	32.14	18.11	4.07					
5300	5400	97.88	83.84	48.88	34.85	20.81	6.78					
5400	5500	102.28	88.24	53.28	39.25	25.21	11.18					
5500	5600	106.68	92.64	57.68	43.65	29.61	15.58	1.54				
5600	5700	111.08	97.04	62.08	48.05	34.01	19.98	5.94				
5700	5800	115.48	101.44	66.48	52.45	38.41	24.38	10.34				
5800	5900	119.88	105.84	70.88	56.85	42.81	28.78	14.74	0.70			
5900	6000	124.28	110.24	75.28	61.25	47.21	33.18	19.14	5.10			
6000	6200	130.88	116.84	81.88	67.85	53.81	39.78	25.74	11.70			
6200	6400	139.68	125.64	90.68	76.65	62.61	48.58	34.54	20.50	6.47		
6400	6600	148.48	134.44	99.48	85.45	71.41	57.38	43.34	29.30	15.27	1.23	
6600	6800	157.28	143.24	108.28	94.25	80.21	66.18	52.14	38.10	24.07	10.03	
6800	7000	166.08	152.04	117.08	103.05	89.01	74.98	60.94	46.90	32.87	18.83	4.80
7000	7200	174.88	160.84	125.88	111.85	97.81	83.78	69.74	55.70	41.67	27.63	13.60
7200	7450	184.78	170.74	135.78	121.75	107.71	93.68	79.64	65.60	51.57	37.53	23.50
7450	7700	199.99	185.96	146.78	132.75	118.71	104.68	90.64	76.60	62.57	48.53	34.50
7700	8000	218.14	204.11	158.88	144.85	130.81	116.78	102.74	88.70	74.67	60.63	46.60
8000	8300	237.94	223.91	178.49	164.45	150.41	136.38	122.34	108.31	94.27	80.23	66.20
8300	8750	262.69	248.66	203.24	189.20	175.16	161.13	147.09	133.06	119.02	104.98	90.95
8750	9200	292.39	278.36	232.94	218.90	204.86	190.83	176.79	162.76	148.72	134.68	120.65
9200	9850	328.69	314.66	269.24	255.20	241.16	227.13	213.09	199.06	185.02	170.98	156.95
9850	10610	378.80	364.76	315.77	301.73	287.69	273.66	259.62	245.59	231.55	217.51	203.48
10610	11370	445.68	431.64	375.76	361.72	347.69	333.65	319.62	305.58	291.54	277.51	263.47
11370	12130	512.56	498.52	442.64	428.60	414.57	400.53	386.50	372.46	358.42	344.39	330.35
12130	12930	581.20	567.16	511.28	497.24	483.21	469.17	455.14	441.10	427.06	413.03	398.99
12930	13730	662.10	648.06	585.38	571.35	557.31	543.28	529.24	515.20	501.17	487.13	473.10
13730 & Over	(Use Method B - Exact Calculation Method)											

Method A - Table 14: Unmarried Head of Household - Monthly Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	1400													
1400	1450	5.21												
1450	1500	5.76												
1500	1550	6.31												
1550	1600	6.86												
1600	1650	7.41												
1650	1700	7.96												
1700	1750	8.51												
1750	1800	9.06												
1800	1850	9.61												
1850	1900	10.16												
1900	1950	10.71												
1950	2000	11.26												
2000	2050	11.81												
2050	2100	12.36												
2100	2150	12.91												
2150	2200	13.46												
2200	2250	14.01												
2250	2300	14.56	0.53											
2300	2350	15.11	1.08											
2350	2400	15.66	1.63											
2400	2450	16.21	2.18											
2450	2500	16.76	2.73											
2500	2600	17.59	3.55											
2600	2700	18.69	4.65											
2700	2800	19.79	5.75											
2800	2900	21.45	7.41											
2900	3000	23.65	9.61											
3000	3100	25.85	11.81											
3100	3200	28.05	14.01											
3200	3300	30.25	16.21	2.18										
3300	3400	32.45	18.41	4.38										
3400	3500	34.65	20.61	6.58										
3500	3600	36.85	22.81	8.78										
3600	3700	39.05	25.01	10.98										
3700	3800	41.25	27.21	13.18										
3800	3900	43.45	29.41	15.38	1.34									
3900	4000	45.65	31.61	17.58	3.54									
4000	4100	47.85	33.81	19.78	5.74									
4100	4200	50.05	36.01	21.98	7.94									
4200	4300	52.25	38.21	24.18	10.14									
4300	4500	55.55	41.51	27.48	13.44									
4500	4700	59.95	45.91	31.88	17.84	3.81								
4700	4900	64.35	50.31	36.28	22.24	8.21								
4900	5150	69.30	55.26	41.23	27.19	13.16								
5150	5400	74.80	60.76	46.73	32.69	18.66	4.62							
5400	5700	85.71	71.68	57.64	43.60	29.57	15.53	1.50						
5700	6050	100.01	85.98	71.94	57.90	43.87	29.83	15.80	1.76					
6050	6450	116.51	102.48	88.44	74.40	60.37	46.33	32.30	18.26	4.22				
6450	7000	140.27	126.24	112.20	98.16	84.13	70.09	56.06	42.02	27.98	13.95			
7000	7650	179.87	165.84	151.80	137.76	123.73	109.69	95.66	81.62	67.58	53.55	39.51		
7650	8380	227.17	213.14	199.10	185.06	171.03	156.99	142.96	128.92	114.88	100.85	86.81		
8380	9110	291.41	277.38	263.34	249.30	235.27	221.23	207.20	193.16	179.12	165.09	151.05		
9110	9840	359.57	345.53	331.50	317.46	303.43	289.39	275.35	261.32	247.28	233.25	219.21		
9840 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 15: Single Persons, Dual Income Married or Married with Multiple Employers - Daily/Miscellaneous Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...												
		0	1	2	3	4	5	6	7	8	9	10 or More		
		The Amount of Income Tax to Be Withheld Shall Be...												
\$1	\$28													
28	30	0.08												
30	32	0.10												
32	34	0.12												
34	36	0.14												
36	38	0.17												
38	40	0.19												
40	42	0.21												
42	44	0.23												
44	46	0.25												
46	48	0.28												
48	50	0.30												
50	54	0.33												
54	58	0.37												
58	62	0.42												
62	66	0.46												
66	70	0.54												
70	74	0.63												
74	78	0.72	0.07											
78	82	0.80	0.16											
82	86	0.89	0.24											
86	90	0.98	0.33											
90	94	1.07	0.42											
94	98	1.16	0.51											
98	102	1.24	0.60											
102	106	1.33	0.68	0.03										
106	110	1.42	0.77	0.12										
110	114	1.51	0.86	0.21										
114	118	1.60	0.95	0.30										
118	122	1.68	1.04	0.39										
122	126	1.80	1.15	0.50										
126	131	1.99	1.34	0.70	0.05									
131	136	2.21	1.56	0.92	0.27									
136	141	2.43	1.78	1.14	0.49									
141	146	2.65	2.00	1.36	0.71	0.06								
146	151	2.87	2.22	1.58	0.93	0.28								
151	156	3.09	2.44	1.80	1.15	0.50								
156	161	3.31	2.66	2.02	1.37	0.72	0.07							
161	166	3.53	2.88	2.24	1.59	0.94	0.29							
166	171	3.75	3.10	2.46	1.81	1.16	0.51							
171	176	3.97	3.32	2.68	2.03	1.38	0.73	0.08						
176	186	4.30	3.66	3.01	2.36	1.71	1.06	0.41						
186	196	4.96	4.32	3.67	3.02	2.37	1.72	1.07	0.42					
196	211	5.79	5.14	4.49	3.84	3.19	2.54	1.90	1.25	0.60				
211	236	7.11	6.46	5.81	5.16	4.51	3.86	3.22	2.57	1.92	1.27	0.62		
236	261	8.88	8.23	7.58	6.93	6.29	5.64	4.99	4.34	3.69	3.04	2.39		
261	296	11.52	10.87	10.22	9.57	8.93	8.28	7.63	6.98	6.33	5.68	5.03		
296	331	14.77	14.12	13.47	12.82	12.17	11.52	10.87	10.22	9.57	8.93	8.28		
331 & Over	(Use Method B - Exact Calculation Method)													

Method A - Table 16: Married Persons - Daily/Miscellaneous Payroll Period (For Wages Paid in 2026)

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...																			
		0	1	2	3	4	5	6	7	8	9	10 or More									
		The Amount of Income Tax to Be Withheld Shall Be...																			
\$1	\$32																				
32	34	0.12																			
34	36	0.14																			
36	38	0.17																			
38	40	0.19																			
40	42	0.21																			
42	44	0.23																			
44	46	0.25																			
46	48	0.28																			
48	50	0.30																			
50	52	0.32																			
52	54	0.34																			
54	56	0.36																			
56	58	0.39																			
58	60	0.41																			
60	62	0.43																			
62	64	0.45																			
64	66	0.47																			
66	68	0.50																			
68	70	0.52																			
70	72	0.54																			
72	74	0.56																			
74	76	0.58																			
76	78	0.61																			
78	80	0.63																			
80	82	0.65																			
82	84	0.67	0.02																		
84	86	0.69	0.04																		
86	88	0.72	0.07																		
88	90	0.74	0.09																		
90	92	0.76	0.11																		
92	94	0.78	0.13																		
94	96	0.80	0.15																		
96	98	0.83	0.18																		
98	100	0.85	0.20																		
100	102	0.87	0.22																		
102	104	0.89	0.24																		
104	106	0.91	0.26																		
106	108	0.94	0.29																		
108	110	0.97	0.32																		
110	112	1.01	0.36																		
112	114	1.06	0.41																		
114	118	1.12	0.47																		
118	122	1.21	0.56																		
122	126	1.30	0.65																		
126	130	1.39	0.74	0.09																	
130	134	1.48	0.83	0.18																	
134	138	1.56	0.91	0.27																	
138	142	1.65	1.00	0.35																	
142	146	1.74	1.09	0.44																	
146	150	1.83	1.18	0.53																	
150	154	1.92	1.27	0.62																	
154	158	2.00	1.35	0.71	0.06																
158	162	2.09	1.44	0.79	0.14																
162	166	2.18	1.53	0.88	0.23																

— Continued on Next Page —

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...										
		0	1	2	3	4	5	6	7	8	9	10 or More
		The Amount of Income Tax to Be Withheld Shall Be...										
166	170	2.27	1.62	0.97	0.32							
170	174	2.36	1.71	1.06	0.41							
174	178	2.44	1.79	1.15	0.50							
178	182	2.53	1.88	1.23	0.58							
182	186	2.62	1.97	1.32	0.67	0.02						
186	190	2.71	2.06	1.41	0.76	0.11						
190	195	2.81	2.16	1.51	0.86	0.21						
195	200	2.92	2.27	1.62	0.97	0.32						
200	205	3.03	2.38	1.73	1.08	0.43						
205	210	3.14	2.49	1.84	1.19	0.54						
210	215	3.25	2.60	1.95	1.30	0.65						
215	220	3.36	2.71	2.06	1.41	0.76	0.11					
220	225	3.47	2.82	2.17	1.52	0.87	0.22					
225	230	3.65	3.01	2.36	1.71	1.06	0.41					
230	235	3.87	3.23	2.58	1.93	1.28	0.63					
235	240	4.09	3.45	2.80	2.15	1.50	0.85	0.20				
240	245	4.31	3.67	3.02	2.37	1.72	1.07	0.42				
245	250	4.53	3.89	3.24	2.59	1.94	1.29	0.64				
250	255	4.75	4.11	3.46	2.81	2.16	1.51	0.86	0.21			
255	260	4.97	4.33	3.68	3.03	2.38	1.73	1.08	0.43			
260	265	5.19	4.55	3.90	3.25	2.60	1.95	1.30	0.65			
265	270	5.41	4.77	4.12	3.47	2.82	2.17	1.52	0.87	0.22		
270	275	5.63	4.99	4.34	3.69	3.04	2.39	1.74	1.09	0.44		
275	280	5.85	5.21	4.56	3.91	3.26	2.61	1.96	1.31	0.66	0.01	
280	285	6.07	5.43	4.78	4.13	3.48	2.83	2.18	1.53	0.88	0.23	
285	290	6.29	5.65	5.00	4.35	3.70	3.05	2.40	1.75	1.10	0.45	
290	300	6.62	5.98	5.33	4.68	4.03	3.38	2.73	2.08	1.43	0.78	0.13
300	310	7.06	6.42	5.77	5.12	4.47	3.82	3.17	2.52	1.87	1.22	0.57
310	320	7.50	6.86	6.21	5.56	4.91	4.26	3.61	2.96	2.31	1.66	1.01
320	330	7.94	7.30	6.65	6.00	5.35	4.70	4.05	3.40	2.75	2.10	1.45
330	340	8.38	7.74	7.09	6.44	5.79	5.14	4.49	3.84	3.19	2.54	1.89
340	355	9.10	8.45	7.80	7.15	6.50	5.86	5.21	4.56	3.91	3.26	2.61
355	370	10.09	9.44	8.79	8.14	7.49	6.85	6.20	5.55	4.90	4.25	3.60
370	390	11.25	10.60	9.95	9.30	8.65	8.00	7.35	6.70	6.05	5.40	4.76
390	410	12.57	11.92	11.27	10.62	9.97	9.32	8.67	8.02	7.37	6.72	6.08
410	445	14.38	13.73	13.08	12.43	11.78	11.14	10.49	9.84	9.19	8.54	7.89
445	485	16.88	16.23	15.58	14.93	14.28	13.63	12.98	12.34	11.69	11.04	10.39
485	525	20.40	19.75	19.10	18.45	17.80	17.15	16.50	15.86	15.21	14.56	13.91
525	575	24.36	23.71	23.06	22.41	21.76	21.11	20.46	19.82	19.17	18.52	17.87
575	625	29.02	28.37	27.72	27.07	26.42	25.77	25.12	24.47	23.82	23.18	22.53
625 & Over	(Use Method B - Exact Calculation Method)											

**Method A - Table 17: Unmarried Head of Household - Daily/Miscellaneous Payroll Period
(For Wages Paid in 2026)**

If Wages Are At Least...	But Less Than...	and the Number of Withholding Allowances Claimed is...											
		0	1	2	3	4	5	6	7	8	9	10 or More	
		The Amount of Income Tax to Be Withheld Shall Be...											
\$1	\$56												
56	58	0.14											
58	60	0.17											
60	62	0.19											
62	64	0.21											
64	66	0.23											
66	68	0.25											
68	70	0.28											
70	72	0.30											
72	74	0.32											
74	76	0.34											
76	78	0.36											
78	80	0.39											
80	82	0.41											
82	84	0.43											
84	86	0.45											
86	88	0.47											
88	90	0.50											
90	92	0.52											
92	94	0.54											
94	96	0.56											
96	100	0.60											
100	104	0.64											
104	108	0.68	0.03										
108	112	0.73	0.08										
112	116	0.77	0.12										
116	121	0.82	0.17										
121	126	0.88	0.23										
126	131	0.93	0.28										
131	136	1.04	0.39										
136	141	1.15	0.50										
141	146	1.26	0.61										
146	151	1.37	0.72	0.07									
151	156	1.48	0.83	0.18									
156	161	1.59	0.94	0.29									
161	166	1.70	1.05	0.40									
166	171	1.81	1.16	0.51									
171	176	1.92	1.27	0.62									
176	181	2.03	1.38	0.73	0.08								
181	186	2.14	1.49	0.84	0.19								
186	191	2.25	1.60	0.95	0.30								
191	196	2.36	1.71	1.06	0.41								
196	206	2.52	1.87	1.22	0.57								
206	216	2.74	2.09	1.44	0.79	0.15							
216	226	2.96	2.31	1.66	1.01	0.37							
226	236	3.18	2.53	1.88	1.23	0.59							
236	246	3.40	2.75	2.10	1.45	0.81	0.16						
246	256	3.73	3.08	2.44	1.79	1.14	0.49						
256	276	4.39	3.74	3.10	2.45	1.80	1.15	0.50					
276	296	5.27	4.62	3.98	3.33	2.68	2.03	1.38	0.73	0.08			
296	326	6.53	5.88	5.23	4.58	3.93	3.28	2.64	1.99	1.34	0.69	0.04	
326	366	8.84	8.19	7.54	6.89	6.24	5.59	4.95	4.30	3.65	3.00	2.35	
366	416	12.36	11.71	11.06	10.41	9.77	9.12	8.47	7.82	7.17	6.52	5.87	
416	466	16.99	16.34	15.69	15.05	14.40	13.75	13.10	12.45	11.80	11.15	10.50	
466 & Over	(Use Method B - Exact Calculation Method)												