

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 B - Exact Calculation Method

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets; and then subtracting a tax credit based upon the number of allowances claimed on the *Employee's Withholding Allowance Certificate* (Form W-4 or DE 4). **This method also takes into consideration the special treatment of additional allowances for estimated deductions.**

The steps in computing the amount of tax to be withheld are as follows:

- | | |
|--------|--|
| Step 1 | Determine if the employee's gross wages are <i>less</i> 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 estimated deductions on a DE 4 form, subtract the amount shown in Table 2 - Estimated Deduction Table from the gross wages. |
| Step 3 | Subtract the standard deduction amount shown in Table 3 - Standard Deduction Table to arrive at the employee's taxable income. |
| Step 4 | Use Tables 5-28 - Tax Rate Table for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax liability. |
| Step 5 | Subtract the tax credit shown in Table 4 - Exemption Allowance Table ¹ from the computed tax liability to arrive at the amount of tax to be withheld. |

Example A: Weekly earnings of \$210, single, and claiming one withholding allowance on Form W-4 or DE 4.

- | | |
|--------|---|
| Step 1 | Earnings for the weekly payroll period are <i>less</i> than the amount shown in Table 1 - Low Income Exemption Table (\$363); therefore, no income tax is to be withheld. |
|--------|---|

Example B: Biweekly earnings of \$1,600, married, and claiming three withholding allowances, one of which is for estimated deductions.

- | | | |
|--------|--|----------------------------------|
| Step 1 | Earnings for the biweekly payroll period are <i>greater</i> than the amount shown in Table 1 - Low Income Exemption Table (\$1,454); therefore, income tax should be withheld. | |
| Step 2 | Earnings for biweekly payroll period. | \$ 1,600.00 |
| | Subtract amount from Table 2 - Estimated Deduction Table. | -38.00 |
| | Salaries and wages subject to withholding. | <u>\$ 1,562.00</u> |
| Step 3 | Subtract amount from Table 3 - Standard Deduction Table. | -439.00 |
| | Taxable income. | <u>\$ 1,123.00</u> |
| Step 4 | Tax computation from Tables 5-28 - Tax Rate Table:
Entry covering \$1,123 (over \$852 but not over \$2,020).
• 2.2% amount over \$852 (.022 x (\$1,123 – \$852).
• Plus the marginal amount.
• Computed tax. | \$ 5.96
+9.37
<u>15.33</u> |
| Step 5 | Subtract amount from Table 4 - Exemption Allowance Table for two regular withholding allowances. | -12.95 |
| | Net amount of tax to be withheld. | <u><u>\$ 2.38</u></u> |

Note: Tables 5-28 provide a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

1. If the employee uses additional allowances claimed for estimated deductions, such allowances *must not* be used in the determination of tax credits to be subtracted.

Example C: Monthly earnings of \$5,100 married and claiming five withholding allowances on Form W-4 or DE 4.

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 monthly payroll period. <i>Not applicable - no estimated deduction allowance claimed.</i>	\$ 5,100.00
Step 3	Subtract amount from Table 3 - Standard Deduction Table. Taxable income.	<u>-951.00</u> \$ 4,149.00
Step 4	Tax computation from Tables 5-28 - Tax Rate Table: • Entry covering \$4,149 (over \$1,848 but not over \$4,376). • 2.2% of amount over \$1,848 (.022 x (\$4,149 - \$1,848)). • Plus marginal tax amount. • Computed tax.	 \$ 50.62 <u>+20.33</u> \$ 70.95
Step 5	Subtract amount from Table 4 - Exemption Allowance Table for 5 regular withholding allowances. Net amount of tax to be withheld.	<u>-70.13</u> <u>\$ 0.82</u>

Example D: Weekly earnings of \$950, unmarried head of household, and three withholding allowances on form W-4 or DE 4.

Step 1	Earnings for the weekly payroll period 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 weekly payroll period. <i>Not applicable - no estimated deduction allowance claimed.</i>	\$ 950.00
Step 3	Subtract amount from Table 3 - Standard Deduction Table. Taxable income.	<u>-219.00</u> \$ 731.00
Step 4	Tax computation from Tables 5-28 - Tax Rate Table: • Entry covering \$731 (over \$426 but not over \$1,010). • 2.2% of amount over \$426 (.022 x (\$731 - \$426)). • Plus marginal tax amount. • Computed tax.	 \$ 6.71 <u>+4.69</u> <u>\$ 11.40</u>
Step 5	Subtract amount from Table 4 - Exemption Allowance Table for 3 regular withholding allowances. Net amount of tax to be withheld.	<u>-9.71</u> <u>\$ 1.69</u>

Example E: Semi-monthly earnings of \$2,400, married, and claiming four allowances on form W-4 or DE 4.

Step 1	Earnings for the semi-monthly payroll period are <i>greater</i> than the amount shown in Table 1 - Low Income Exemption Table (\$1,575); therefore, income tax should be withheld.	
Step 2	Annualized wages and salary (24 x \$2,400). Not applicable - no estimated deduction allowance claimed.	\$ 57,600.00
Step 3	Subtract amount from Table 3 - Standard Deduction Table. Taxable income.	<u>-11,412.00</u> \$ 46,188.00
Step 4	Tax computation from Tables 5-28 - Tax Rate Table: Entry covering \$46,188 (over \$22,158 but not over \$52,528). • 2.2% of amount over \$22,158 (.022 x (\$46,188 - \$22,158)). • Plus marginal tax amount. • Computed annual tax.	\$ 528.66 <u>+243.74</u> \$ 772.40
Step 5	Subtract amount from Table 4 - Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24).	<u>-673.20</u> \$ 99.20 <u>\$ 4.13</u>

Note: Employers may determine the amount of income tax to be withheld for an annual payroll period and prorate the tax back to the payroll period. This method may be useful to employers who have employees being paid for more than one payroll period and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

Example F: Annual earnings of \$57,000, monthly pay period, married, and claiming four allowances on form W-4 or DE 4.

Step 1	Earnings for the annual payroll period are <i>greater</i> than the amount shown in Table 1 - Low Income Exemption Table (\$37,791); therefore, income tax should be withheld.	
Step 2	Annualized wages and/or monthly salary (12 x \$4,750). Not applicable - no estimated deduction allowance claimed.	\$ 57,000.00
Step 3	Subtract amount from Table 3 - Standard Deduction Table. Taxable income.	<u>-11,412.00</u> \$ 45,588.00
Step 4	Tax computation from Tables 5-28 - Tax Rate Table: Entry covering \$45,588 (over \$22,158 but not over \$52,528). • 2.2% of amount over \$22,158 (.022 x (\$45,588 - \$22,158)). • Plus marginal tax amount. • Computed annual tax.	\$ 515.46 <u>+243.74</u> \$ 759.20
Step 5	Subtract amount from Table 4 - Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (12).	<u>-673.20</u> \$ 86.00 <u>\$ 7.17</u>

Note: Employers may determine the amount of income tax to be withheld for an annual payroll period and figure the tax for the payroll period. This method may be useful to employers who have employees being paid for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

Method B - Exact Calculation Method**Method B - Table 1: Low Income Exemption Table**

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 B - Table 2: Estimated Deduction Table

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 B - Table 3: Standard Deduction Table

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	\$110	\$110	\$219	\$219
Biweekly	\$219	\$219	\$439	\$439
Semi-monthly	\$238	\$238	\$476	\$476
Monthly	\$476	\$476	\$951	\$951
Quarterly	\$1,427	\$1,427	\$2,853	\$2,853
Semi-annual	\$2,853	\$2,853	\$5,706	\$5,706
Annual	\$5,706	\$5,706	\$11,412	\$11,412
Daily/Miscellaneous	\$22	\$22	\$44	\$44

Method B - Table 4: Exemption Allowance Table

Allowances on DE 4 Or Form W-4	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
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$3.24	\$6.47	\$7.01	\$14.03	\$42.08	\$84.15	\$168.30	\$0.65
2	\$6.47	\$12.95	\$14.03	\$28.05	\$84.15	\$168.30	\$336.60	\$1.29
3	\$9.71	\$19.42	\$21.04	\$42.08	\$126.23	\$252.45	\$504.90	\$1.94
4	\$12.95	\$25.89	\$28.05	\$56.10	\$168.30	\$336.60	\$673.20	\$2.59
5	\$16.18	\$32.37	\$35.06	\$70.13	\$210.38	\$420.75	\$841.50	\$3.24
6	\$19.42	\$38.84	\$42.08	\$84.15	\$252.45	\$504.90	\$1,009.80	\$3.88
7	\$22.66	\$45.31	\$49.09	\$98.18	\$294.53	\$589.05	\$1,178.10	\$4.53
8	\$25.89	\$51.78	\$56.10	\$112.20	\$336.60	\$673.20	\$1,346.40	\$5.18
9	\$29.13	\$58.26	\$63.11	\$126.23	\$378.68	\$757.35	\$1,514.70	\$5.83
10 ¹	\$32.37	\$64.73	\$70.13	\$140.25	\$420.75	\$841.50	\$1,683.00	\$6.47

1. If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.
For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form W-4 or DE 4 on a weekly payroll period would be \$48.60.

Annual Payroll Period Tax Rate Tables

Method B - Table 5: Single Persons, Dual Income Married or Married with Multiple Employers

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$11,079	1.100%	\$0	\$0.00
\$11,079	\$26,264	2.200%	\$11,079	\$121.87
\$26,264	\$41,452	4.400%	\$26,264	\$455.94
\$41,452	\$57,542	6.600%	\$41,452	\$1,124.21
\$57,542	\$72,724	8.800%	\$57,542	\$2,186.15
\$72,724	\$371,479	10.230%	\$72,724	\$3,522.17
\$371,479	\$445,771	11.330%	\$371,479	\$34,084.81
\$445,771	\$742,953	12.430%	\$445,771	\$42,502.09
\$742,953	\$1,000,000	13.530%	\$742,953	\$79,441.81
\$1,000,000 and over		14.630%	\$1,000,000	\$114,220.27

Daily/Miscellaneous Payroll Period Tax Rate Tables

Method B - Table 8: Single Persons, Dual Income Married or Married with Multiple Employers

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$43	1.100%	\$0	\$0.00
\$43	\$101	2.200%	\$43	\$0.47
\$101	\$159	4.400%	\$101	\$1.75
\$159	\$221	6.600%	\$159	\$4.30
\$221	\$280	8.800%	\$221	\$8.39
\$280	\$1,429	10.230%	\$280	\$13.58
\$1,429	\$1,715	11.330%	\$1,429	\$131.12
\$1,715	\$2,858	12.430%	\$1,715	\$163.52
\$2,858	\$3,846	13.530%	\$2,858	\$305.59
\$3,846 and over		14.630%	\$3,846	\$439.27

Method B - Table 6: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$22,158	1.100%	\$0	\$0.00
\$22,158	\$52,528	2.200%	\$22,158	\$243.74
\$52,528	\$82,904	4.400%	\$52,528	\$911.88
\$82,904	\$115,084	6.600%	\$82,904	\$2,248.42
\$115,084	\$145,448	8.800%	\$115,084	\$4,372.30
\$145,448	\$742,958	10.230%	\$145,448	\$7,044.33
\$742,958	\$891,542	11.330%	\$742,958	\$68,169.60
\$891,542	\$1,000,000	12.430%	\$891,542	\$85,004.17
\$1,000,000	\$1,485,906	13.530%	\$1,000,000	\$98,485.50
\$1,485,906 and over		14.630%	\$1,485,906	\$164,228.58

Method B - Table 9: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$86	1.100%	\$0	\$0.00
\$86	\$202	2.200%	\$86	\$0.95
\$202	\$318	4.400%	\$202	\$3.50
\$318	\$442	6.600%	\$318	\$8.60
\$442	\$560	8.800%	\$442	\$16.78
\$560	\$2,858	10.230%	\$560	\$27.16
\$2,858	\$3,430	11.330%	\$2,858	\$262.25
\$3,430	\$3,846	12.430%	\$3,430	\$327.06
\$3,846	\$5,715	13.530%	\$3,846	\$378.77
\$5,715 and over		14.630%	\$5,715	\$631.65

Method B - Table 7: Unmarried/Head of Household

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$22,173	1.100%	\$0	\$0.00
\$22,173	\$52,530	2.200%	\$22,173	\$243.90
\$52,530	\$67,716	4.400%	\$52,530	\$911.75
\$67,716	\$83,805	6.600%	\$67,716	\$1,579.93
\$83,805	\$98,990	8.800%	\$83,805	\$2,641.80
\$98,990	\$505,208	10.230%	\$98,990	\$3,978.08
\$505,208	\$606,251	11.330%	\$505,208	\$45,534.18
\$606,251	\$1,000,000	12.430%	\$606,251	\$56,982.35
\$1,000,000	\$1,010,417	13.530%	\$1,000,000	\$105,925.35
\$1,010,417 and over		14.630%	\$1,010,417	\$107,334.77

Method B - Table 10: Unmarried/Head of Household

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$85	1.100%	\$0	\$0.00
\$85	\$202	2.200%	\$85	\$0.94
\$202	\$260	4.400%	\$202	\$3.51
\$260	\$322	6.600%	\$260	\$6.06
\$322	\$381	8.800%	\$322	\$10.15
\$381	\$1,943	10.230%	\$381	\$15.34
\$1,943	\$2,332	11.330%	\$1,943	\$175.13
\$2,332	\$3,846	12.430%	\$2,332	\$219.20
\$3,846	\$3,886	13.530%	\$3,846	\$407.39
\$3,886 and over		14.630%	\$3,886	\$412.80

Quarterly Payroll Period Tax Rate Tables

Method B - Table 11: Single Persons, Dual Income Married or Married with Multiple Employers

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$2,770	1.100%	\$0	\$0.00
\$2,770	\$6,566	2.200%	\$2,770	\$30.47
\$6,566	\$10,363	4.400%	\$6,566	\$113.98
\$10,363	\$14,386	6.600%	\$10,363	\$281.05
\$14,386	\$18,181	8.800%	\$14,386	\$546.57
\$18,181	\$92,870	10.230%	\$18,181	\$880.53
\$92,870	\$111,443	11.330%	\$92,870	\$8,521.21
\$111,443	\$185,738	12.430%	\$111,443	\$10,625.53
\$185,738	\$250,000	13.530%	\$185,738	\$19,860.40
\$250,000 and over		14.630%	\$250,000	\$28,555.05

Semi-annual Payroll Period Tax Rate Tables

Method B - Table 14: Single Persons, Dual Income Married or Married with Multiple Employers

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$5,540	1.100%	\$0	\$0.00
\$5,540	\$13,132	2.200%	\$5,540	\$60.94
\$13,132	\$20,726	4.400%	\$13,132	\$227.96
\$20,726	\$28,772	6.600%	\$20,726	\$562.10
\$28,772	\$36,362	8.800%	\$28,772	\$1,093.14
\$36,362	\$185,740	10.230%	\$36,362	\$1,761.06
\$185,740	\$222,886	11.330%	\$185,740	\$17,042.43
\$222,886	\$371,476	12.430%	\$222,886	\$21,251.07
\$371,476	\$500,000	13.530%	\$371,476	\$39,720.81
\$500,000 and over		14.630%	\$500,000	\$57,110.11

Method B - Table 12: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$5,540	1.100%	\$0	\$0.00
\$5,540	\$13,132	2.200%	\$5,540	\$60.94
\$13,132	\$20,726	4.400%	\$13,132	\$227.96
\$20,726	\$28,772	6.600%	\$20,726	\$562.10
\$28,772	\$36,362	8.800%	\$28,772	\$1,093.14
\$36,362	\$185,740	10.230%	\$36,362	\$1,761.06
\$185,740	\$222,886	11.330%	\$185,740	\$17,042.43
\$222,886	\$250,000	12.430%	\$222,886	\$21,251.07
\$250,000	\$371,477	13.530%	\$250,000	\$24,621.34
\$371,477 and over		14.630%	\$371,477	\$41,057.18

Method B - Table 15: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$11,080	1.100%	\$0	\$0.00
\$11,080	\$26,264	2.200%	\$11,080	\$121.88
\$26,264	\$41,452	4.400%	\$26,264	\$455.93
\$41,452	\$57,544	6.600%	\$41,452	\$1,124.20
\$57,544	\$72,724	8.800%	\$57,544	\$2,186.27
\$72,724	\$371,480	10.230%	\$72,724	\$3,522.11
\$371,480	\$445,772	11.330%	\$371,480	\$34,084.85
\$445,772	\$500,000	12.430%	\$445,772	\$42,502.13
\$500,000	\$742,954	13.530%	\$500,000	\$49,242.67
\$742,954 and over		14.630%	\$742,954	\$82,114.35

Method B - Table 13: Unmarried/Head of Household

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$5,543	1.100%	\$0	\$0.00
\$5,543	\$13,133	2.200%	\$5,543	\$60.97
\$13,133	\$16,929	4.400%	\$13,133	\$227.95
\$16,929	\$20,951	6.600%	\$16,929	\$394.97
\$20,951	\$24,748	8.800%	\$20,951	\$660.42
\$24,748	\$126,302	10.230%	\$24,748	\$994.56
\$126,302	\$151,563	11.330%	\$126,302	\$11,383.53
\$151,563	\$250,000	12.430%	\$151,563	\$14,245.60
\$250,000	\$252,604	13.530%	\$250,000	\$26,481.32
\$252,604 and over		14.630%	\$252,604	\$26,833.64

Method B - Table 16: Unmarried/Head of Household

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$11,086	1.100%	\$0	\$0.00
\$11,086	\$26,266	2.200%	\$11,086	\$121.95
\$26,266	\$33,858	4.400%	\$26,266	\$455.91
\$33,858	\$41,902	6.600%	\$33,858	\$789.96
\$41,902	\$49,496	8.800%	\$41,902	\$1,320.86
\$49,496	\$252,604	10.230%	\$49,496	\$1,989.13
\$252,604	\$303,126	11.330%	\$252,604	\$22,767.08
\$303,126	\$500,000	12.430%	\$303,126	\$28,491.22
\$500,000	\$505,208	13.530%	\$500,000	\$52,962.66
\$505,208 and over		14.630%	\$505,208	\$53,667.30

Semi-monthly Payroll Period Tax Rate Tables

Method B - Table 17: Single Persons, Dual Income Married or Married with Multiple Employers

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$462	1.100%	\$0	\$0.00
\$462	\$1,094	2.200%	\$462	\$5.08
\$1,094	\$1,727	4.400%	\$1,094	\$18.98
\$1,727	\$2,398	6.600%	\$1,727	\$46.83
\$2,398	\$3,030	8.800%	\$2,398	\$91.12
\$3,030	\$15,478	10.230%	\$3,030	\$146.74
\$15,478	\$18,574	11.330%	\$15,478	\$1,420.17
\$18,574	\$30,956	12.430%	\$18,574	\$1,770.95
\$30,956	\$41,667	13.530%	\$30,956	\$3,310.03
\$41,667 and over		14.630%	\$41,667	\$4,759.23

Monthly Payroll Period Tax Rate Tables

Method B - Table 20: Single Persons, Dual Income Married or Married with Multiple Employers

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$924	1.100%	\$0	\$0.00
\$924	\$2,188	2.200%	\$924	\$10.16
\$2,188	\$3,454	4.400%	\$2,188	\$37.97
\$3,454	\$4,796	6.600%	\$3,454	\$93.67
\$4,796	\$6,060	8.800%	\$4,796	\$182.24
\$6,060	\$30,956	10.230%	\$6,060	\$293.47
\$30,956	\$37,148	11.330%	\$30,956	\$2,840.33
\$37,148	\$61,912	12.430%	\$37,148	\$3,541.88
\$61,912	\$83,334	13.530%	\$61,912	\$6,620.05
\$83,334 and over		14.630%	\$83,334	\$9,518.45

Method B - Table 18: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$924	1.100%	\$0	\$0.00
\$924	\$2,188	2.200%	\$924	\$10.16
\$2,188	\$3,454	4.400%	\$2,188	\$37.97
\$3,454	\$4,796	6.600%	\$3,454	\$93.67
\$4,796	\$6,060	8.800%	\$4,796	\$182.24
\$6,060	\$30,956	10.230%	\$6,060	\$293.47
\$30,956	\$37,148	11.330%	\$30,956	\$2,840.33
\$37,148	\$41,667	12.430%	\$37,148	\$3,541.88
\$41,667	\$61,913	13.530%	\$41,667	\$4,103.59
\$61,913 and over		14.630%	\$61,913	\$6,842.87

Method B - Table 21: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$1,848	1.100%	\$0	\$0.00
\$1,848	\$4,376	2.200%	\$1,848	\$20.33
\$4,376	\$6,908	4.400%	\$4,376	\$75.95
\$6,908	\$9,592	6.600%	\$6,908	\$187.36
\$9,592	\$12,120	8.800%	\$9,592	\$364.50
\$12,120	\$61,912	10.230%	\$12,120	\$586.96
\$61,912	\$74,296	11.330%	\$61,912	\$5,680.68
\$74,296	\$83,334	12.430%	\$74,296	\$7,083.79
\$83,334	\$123,826	13.530%	\$83,334	\$8,207.21
\$123,826 and over		14.630%	\$123,826	\$13,685.78

Method B - Table 19: Unmarried/Head of Household

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$924	1.100%	\$0	\$0.00
\$924	\$2,189	2.200%	\$924	\$10.16
\$2,189	\$2,822	4.400%	\$2,189	\$37.99
\$2,822	\$3,492	6.600%	\$2,822	\$65.84
\$3,492	\$4,125	8.800%	\$3,492	\$110.06
\$4,125	\$21,050	10.230%	\$4,125	\$165.76
\$21,050	\$25,260	11.330%	\$21,050	\$1,897.19
\$25,260	\$41,667	12.430%	\$25,260	\$2,374.18
\$41,667	\$42,101	13.530%	\$41,667	\$4,413.57
\$42,101 and over		14.630%	\$42,101	\$4,472.29

Method B - Table 22: Unmarried/Head of Household

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$1,848	1.100%	\$0	\$0.00
\$1,848	\$4,378	2.200%	\$1,848	\$20.33
\$4,378	\$5,644	4.400%	\$4,378	\$75.99
\$5,644	\$6,984	6.600%	\$5,644	\$131.69
\$6,984	\$8,250	8.800%	\$6,984	\$220.13
\$8,250	\$42,100	10.230%	\$8,250	\$331.54
\$42,100	\$50,520	11.330%	\$42,100	\$3,794.40
\$50,520	\$83,334	12.430%	\$50,520	\$4,748.39
\$83,334	\$84,202	13.530%	\$83,334	\$8,827.17
\$84,202 and over		14.630%	\$84,202	\$8,944.61

**Weekly Payroll Period
Tax Rate Tables**
**Method B - Table 23: Single Persons,
Dual Income Married or Married with
Multiple Employers**

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$213	1.100%	\$0	\$0.00
\$213	\$505	2.200%	\$213	\$2.34
\$505	\$797	4.400%	\$505	\$8.76
\$797	\$1,107	6.600%	\$797	\$21.61
\$1,107	\$1,399	8.800%	\$1,107	\$42.07
\$1,399	\$7,144	10.230%	\$1,399	\$67.77
\$7,144	\$8,573	11.330%	\$7,144	\$655.48
\$8,573	\$14,288	12.430%	\$8,573	\$817.39
\$14,288	\$19,231	13.530%	\$14,288	\$1,527.76
\$19,231 and over		14.630%	\$19,231	\$2,196.55

**Bi-weekly Payroll Period
Tax Rate Tables**
**Method B - Table 26: Single Persons,
Dual Income Married or Married with
Multiple Employers**

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$426	1.100%	\$0	\$0.00
\$426	\$1,010	2.200%	\$426	\$4.69
\$1,010	\$1,594	4.400%	\$1,010	\$17.54
\$1,594	\$2,214	6.600%	\$1,594	\$43.24
\$2,214	\$2,798	8.800%	\$2,214	\$84.16
\$2,798	\$14,288	10.230%	\$2,798	\$135.55
\$14,288	\$17,146	11.330%	\$14,288	\$1,310.98
\$17,146	\$28,576	12.430%	\$17,146	\$1,634.79
\$28,576	\$38,462	13.530%	\$28,576	\$3,055.54
\$38,462 and over		14.630%	\$38,462	\$4,393.12

Method B - Table 24: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$426	1.100%	\$0	\$0.00
\$426	\$1,010	2.200%	\$426	\$4.69
\$1,010	\$1,594	4.400%	\$1,010	\$17.54
\$1,594	\$2,214	6.600%	\$1,594	\$43.24
\$2,214	\$2,798	8.800%	\$2,214	\$84.16
\$2,798	\$14,288	10.230%	\$2,798	\$135.55
\$14,288	\$17,146	11.330%	\$14,288	\$1,310.98
\$17,146	\$19,231	12.430%	\$17,146	\$1,634.79
\$19,231	\$28,575	13.530%	\$19,231	\$1,893.96
\$28,575 and over		14.630%	\$28,575	\$3,158.20

Method B - Table 27: Married Persons

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$852	1.100%	\$0	\$0.00
\$852	\$2,020	2.200%	\$852	\$9.37
\$2,020	\$3,188	4.400%	\$2,020	\$35.07
\$3,188	\$4,428	6.600%	\$3,188	\$86.46
\$4,428	\$5,596	8.800%	\$4,428	\$168.30
\$5,596	\$28,576	10.230%	\$5,596	\$271.08
\$28,576	\$34,292	11.330%	\$28,576	\$2,621.93
\$34,292	\$38,462	12.430%	\$34,292	\$3,269.55
\$38,462	\$57,150	13.530%	\$38,462	\$3,787.88
\$57,150 and over		14.630%	\$57,150	\$6,316.37

**Method B - Table 25: Unmarried/Head
of Household**

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$426	1.100%	\$0	\$0.00
\$426	\$1,010	2.200%	\$426	\$4.69
\$1,010	\$1,302	4.400%	\$1,010	\$17.54
\$1,302	\$1,612	6.600%	\$1,302	\$30.39
\$1,612	\$1,904	8.800%	\$1,612	\$50.85
\$1,904	\$9,716	10.230%	\$1,904	\$76.55
\$9,716	\$11,659	11.330%	\$9,716	\$875.72
\$11,659	\$19,231	12.430%	\$11,659	\$1,095.86
\$19,231	\$19,431	13.530%	\$19,231	\$2,037.06
\$19,431 and over		14.630%	\$19,431	\$2,064.12

**Method B - Table 28: Unmarried/Head
of Household**

If The Taxable Income Is Over	But The Taxable Income Is Not Over	The Computed Tax is	Of the Amount Over	Plus
\$0	\$852	1.100%	\$0	\$0.00
\$852	\$2,020	2.200%	\$852	\$9.37
\$2,020	\$2,604	4.400%	\$2,020	\$35.07
\$2,604	\$3,224	6.600%	\$2,604	\$60.77
\$3,224	\$3,808	8.800%	\$3,224	\$101.69
\$3,808	\$19,432	10.230%	\$3,808	\$153.08
\$19,432	\$23,318	11.330%	\$19,432	\$1,751.42
\$23,318	\$38,462	12.430%	\$23,318	\$2,191.70
\$38,462	\$38,862	13.530%	\$38,462	\$4,074.10
\$38,862 and over		14.630%	\$38,862	\$4,128.22