

**Withholding Tables**  
**(Effective September 1, 2021)**

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

| and the wages are |              | and the number of withholding exemptions claimed is |       |       |       |      |      |      |      |      |      |      |
|-------------------|--------------|---|-------|-------|-------|------|------|------|------|------|------|------|
| more than         | but not over | 0   | 1     | 2     | 3     | 4    | 5    | 6    | 7    | 8    | 9    | 10   |
|                   |              | the amount of income tax to be withheld shall be -- |       |       |       |      |      |      |      |      |      |      |
| \$0               | 40           | 0.20  | 0.08  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40                | 44           | 0.22  | 0.10  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44                | 48           | 0.24  | 0.12  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48                | 52           | 0.26  | 0.14  | 0.01  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 52                | 56           | 0.28  | 0.16  | 0.03  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56                | 60           | 0.30  | 0.18  | 0.05  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60                | 64           | 0.32  | 0.20  | 0.07  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 64                | 68           | 0.34  | 0.22  | 0.09  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 68                | 72           | 0.36  | 0.24  | 0.11  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72                | 76           | 0.38  | 0.26  | 0.13  | 0.01  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76                | 80           | 0.40  | 0.28  | 0.15  | 0.03  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80                | 84           | 0.42  | 0.30  | 0.17  | 0.05  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84                | 88           | 0.44  | 0.32  | 0.19  | 0.07  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88                | 92           | 0.46  | 0.34  | 0.21  | 0.09  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92                | 96           | 0.48  | 0.36  | 0.23  | 0.11  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 96                | 100          | 0.50  | 0.38  | 0.25  | 0.13  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100               | 110          | 0.55  | 0.43  | 0.30  | 0.18  | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110               | 120          | 0.60  | 0.48  | 0.35  | 0.23  | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 120               | 130          | 0.65  | 0.53  | 0.40  | 0.28  | 0.15 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 130               | 140          | 0.70  | 0.58  | 0.45  | 0.33  | 0.20 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 140               | 150          | 0.75  | 0.63  | 0.50  | 0.38  | 0.25 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 150               | 160          | 0.80  | 0.68  | 0.55  | 0.43  | 0.30 | 0.18 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 160               | 170          | 0.85  | 0.73  | 0.60  | 0.48  | 0.35 | 0.23 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 170               | 180          | 0.90  | 0.78  | 0.65  | 0.53  | 0.40 | 0.28 | 0.15 | 0.03 | 0.00 | 0.00 | 0.00 |
| 180               | 190          | 0.95  | 0.83  | 0.70  | 0.58  | 0.45 | 0.33 | 0.20 | 0.08 | 0.00 | 0.00 | 0.00 |
| 190               | 200          | 1.04  | 0.88  | 0.75  | 0.63  | 0.50 | 0.38 | 0.25 | 0.13 | 0.00 | 0.00 | 0.00 |
| 200               | 220          | 1.24  | 0.99  | 0.85  | 0.73  | 0.60 | 0.48 | 0.35 | 0.23 | 0.10 | 0.00 | 0.00 |
| 220               | 240          | 1.44  | 1.19  | 0.95  | 0.83  | 0.70 | 0.58 | 0.45 | 0.33 | 0.20 | 0.08 | 0.00 |
| 240               | 260          | 1.64  | 1.39  | 1.14  | 0.93  | 0.80 | 0.68 | 0.55 | 0.43 | 0.30 | 0.18 | 0.05 |
| 260               | 280          | 1.84  | 1.59  | 1.34  | 1.09  | 0.90 | 0.78 | 0.65 | 0.53 | 0.40 | 0.28 | 0.15 |
| 280               | 300          | 2.04  | 1.79  | 1.54  | 1.29  | 1.04 | 0.88 | 0.75 | 0.63 | 0.50 | 0.38 | 0.25 |
| 300               | 320          | 2.24  | 1.99  | 1.74  | 1.49  | 1.24 | 0.99 | 0.85 | 0.73 | 0.60 | 0.48 | 0.35 |
| 320               | 340          | 2.44  | 2.19  | 1.94  | 1.69  | 1.44 | 1.19 | 0.95 | 0.83 | 0.70 | 0.58 | 0.45 |
| 340               | 360          | 2.64  | 2.39  | 2.14  | 1.89  | 1.64 | 1.39 | 1.14 | 0.93 | 0.80 | 0.68 | 0.55 |
| 360               | 380          | 2.84  | 2.59  | 2.34  | 2.09  | 1.84 | 1.59 | 1.34 | 1.09 | 0.90 | 0.78 | 0.65 |
| 380               | 400          | 3.20  | 2.79  | 2.54  | 2.29  | 2.04 | 1.79 | 1.54 | 1.29 | 1.04 | 0.88 | 0.75 |
| 400               | 420          | 3.60  | 3.10  | 2.74  | 2.49  | 2.24 | 1.99 | 1.74 | 1.49 | 1.24 | 0.99 | 0.85 |
| 420               | 440          | 4.00  | 3.50  | 3.00  | 2.69  | 2.44 | 2.19 | 1.94 | 1.69 | 1.44 | 1.19 | 0.95 |
| 440               | 460          | 4.40  | 3.90  | 3.40  | 2.90  | 2.64 | 2.39 | 2.14 | 1.89 | 1.64 | 1.39 | 1.14 |
| 460               | 480          | 4.80  | 4.30  | 3.80  | 3.30  | 2.84 | 2.59 | 2.34 | 2.09 | 1.84 | 1.59 | 1.34 |
| 480               | 500          | 5.20  | 4.70  | 4.20  | 3.70  | 3.20 | 2.79 | 2.54 | 2.29 | 2.04 | 1.79 | 1.54 |
| 500               | 520          | 5.60  | 5.10  | 4.60  | 4.10  | 3.60 | 3.10 | 2.74 | 2.49 | 2.24 | 1.99 | 1.74 |
| 520               | 540          | 6.01  | 5.50  | 5.00  | 4.50  | 4.00 | 3.50 | 3.00 | 2.69 | 2.44 | 2.19 | 1.94 |
| 540               | 560          | 6.41  | 5.91  | 5.40  | 4.90  | 4.40 | 3.90 | 3.40 | 2.90 | 2.64 | 2.39 | 2.14 |
| 560               | 580          | 6.83  | 6.31  | 5.80  | 5.30  | 4.80 | 4.30 | 3.80 | 3.30 | 2.84 | 2.59 | 2.34 |
| 580               | 600          | 7.33  | 6.71  | 6.21  | 5.70  | 5.20 | 4.70 | 4.20 | 3.70 | 3.20 | 2.79 | 2.54 |
| 600               | 640          | 8.33  | 7.70  | 7.08  | 6.51  | 6.01 | 5.50 | 5.00 | 4.50 | 4.00 | 3.50 | 3.00 |
| 640               | 680          | 9.33  | 8.71  | 8.08  | 7.45  | 6.83 | 6.31 | 5.80 | 5.30 | 4.80 | 4.30 | 3.80 |
| 680               | 720          | 10.33   | 9.71  | 9.08  | 8.46  | 7.83 | 7.20 | 6.61 | 6.11 | 5.60 | 5.10 | 4.60 |
| 720               | 760          | 11.34   | 10.71 | 10.08 | 9.46  | 8.83 | 8.20 | 7.58 | 6.95 | 6.41 | 5.91 | 5.40 |
| 760               | 800          | 12.49   | 11.74 | 11.09 | 10.46 | 9.83 | 9.21 | 8.58 | 7.95 | 7.33 | 6.71 | 6.21 |

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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 -- |        |        |        |        |        |        |        |        |        |        |
| 800               | 860          | 14.30   | 13.55  | 12.80  | 12.04  | 11.34  | 10.71  | 10.08  | 9.46   | 8.83   | 8.20   | 7.58   |
| 860               | 920          | 16.10   | 15.35  | 14.60  | 13.85  | 13.10  | 12.34  | 11.59  | 10.96  | 10.33  | 9.71   | 9.08   |
| 920               | 980          | 17.91   | 17.15  | 16.40  | 15.65  | 14.90  | 14.15  | 13.40  | 12.65  | 11.89  | 11.21  | 10.58  |
| 980               | 1,040        | 19.71   | 18.96  | 18.21  | 17.45  | 16.70  | 15.95  | 15.20  | 14.45  | 13.70  | 12.95  | 12.19  |
| 1,040             | 1,100        | 21.51   | 20.76  | 20.01  | 19.26  | 18.51  | 17.76  | 17.00  | 16.25  | 15.50  | 14.75  | 14.00  |
| 1,100             | 1,160        | 23.32   | 22.57  | 21.81  | 21.06  | 20.31  | 19.56  | 18.81  | 18.06  | 17.30  | 16.55  | 15.80  |
| 1,160             | 1,220        | 25.12   | 24.37  | 23.62  | 22.87  | 22.11  | 21.36  | 20.61  | 19.86  | 19.11  | 18.36  | 17.61  |
| 1,220             | 1,280        | 26.92   | 26.17  | 25.42  | 24.67  | 23.92  | 23.17  | 22.41  | 21.66  | 20.91  | 20.16  | 19.41  |
| 1,280             | 1,340        | 28.73   | 27.98  | 27.22  | 26.47  | 25.72  | 24.97  | 24.22  | 23.47  | 22.72  | 21.96  | 21.21  |
| 1,340             | 1,400        | 30.53   | 29.78  | 29.03  | 28.28  | 27.52  | 26.77  | 26.02  | 25.27  | 24.52  | 23.77  | 23.02  |
| 1,400             | 1,460        | 32.33   | 31.58  | 30.83  | 30.08  | 29.33  | 28.58  | 27.83  | 27.07  | 26.32  | 25.57  | 24.82  |
| 1,460             | 1,520        | 34.14   | 33.39  | 32.64  | 31.88  | 31.13  | 30.38  | 29.63  | 28.88  | 28.13  | 27.37  | 26.62  |
| 1,520             | 1,538        | 34.68   | 33.93  | 33.18  | 32.42  | 31.67  | 30.92  | 30.17  | 29.42  | 28.67  | 27.92  | 27.16  |
| 1,538             | 3,077        | 3.506% of the excess over \$1,538 plus              |        |        |        |        |        |        |        |        |        |        |
|                   |              | 34.68   | 33.93  | 33.18  | 32.42  | 31.67  | 30.92  | 30.17  | 29.42  | 28.67  | 27.92  | 27.16  |
| 3,077             | 3,846        | 4.008% of the excess over \$3,077 plus              |        |        |        |        |        |        |        |        |        |        |
|                   |              | 88.63   | 87.75  | 86.88  | 86.00  | 85.13  | 84.25  | 83.37  | 82.50  | 81.62  | 80.74  | 79.87  |
| 3,846 and over    |              | 5.009% of the excess over \$3,846 plus              |        |        |        |        |        |        |        |        |        |        |
|                   |              | 119.45  | 118.45 | 117.45 | 116.45 | 115.45 | 114.44 | 113.44 | 112.44 | 111.44 | 110.44 | 109.43 |