

California Withholding Schedules for 2024

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 5 of the *Exact Calculation Section*.

If there are any questions concerning the operation or 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 the *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 the DE 4.

If the 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.

As of January 1, 2020, the Form W-4 will be used for federal income tax withholding only. You must file a DE 4 to determine the appropriate California PIT withholding. If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowance.

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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 *greater* than the amount shown in Table 1 – Low Income Exemption Table (\$683); 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>2</u>
- Step 4** Refer to the appropriate wage bracket table weekly taxable earnings of \$842 with two deductions to arrive at the amount of tax to be withheld. \$3.67

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 *greater* than the amount shown in Table 1 – Low Income Exemption Table (\$2,962); 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>2</u>
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,167 with two deductions) to arrive at the amount of tax to be withheld. \$5.02

California Withholding Schedules for 2024

METHOD A---WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR FORM W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$342	\$342	\$683	\$683
BIWEEKLY	\$683	\$683	\$1,367	\$1,367
SEMI-MONTHLY	\$740	\$740	\$1,481	\$1,481
MONTHLY	\$1,481	\$1,481	\$2,962	\$2,962
QUARTERLY	\$4,442	\$4,442	\$8,885	\$8,885
SEMI-ANNUAL	\$8,885	\$8,885	\$17,769	\$17,769
ANNUAL	\$17,769	\$17,769	\$35,538	\$35,538
DAILY/MISCELLANEOUS	\$68	\$68	\$137	\$137

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
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**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

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

** 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.

California Withholding Schedules for 2024

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.68										
170	180	0.79										
180	190	0.90										
190	200	1.01										
200	210	1.12										
210	220	1.23										
220	230	1.34										
230	240	1.45										
240	250	1.56										
250	260	1.67										
260	270	1.78										
270	280	1.89										
280	290	2.00										
290	300	2.11										
300	310	2.24										
310	320	2.46										
320	330	2.68										
330	340	2.90										
340	350	3.12	0.07									
350	360	3.34	0.29									
360	370	3.56	0.51									
370	380	3.78	0.73									
380	390	4.00	0.95									
390	400	4.22	1.17									
400	410	4.44	1.39									
410	420	4.66	1.61									
420	430	4.88	1.83									
430	440	5.10	2.05									
440	450	5.32	2.27									
450	460	5.54	2.49									
460	480	5.87	2.82									
480	500	6.31	3.26	0.22								
500	520	6.75	3.70	0.66								
520	540	7.19	4.14	1.10								
540	560	7.63	4.58	1.54								
560	600	8.33	5.29	2.24								
600	640	10.09	7.05	4.00	0.95							
640	680	11.85	8.81	5.76	2.71							
680	720	13.61	10.57	7.52	4.47	1.42						
720	760	15.37	12.33	9.28	6.23	3.18	0.14					
760	800	17.13	14.09	11.04	7.99	4.94	1.90					
800	840	18.89	15.85	12.80	9.75	6.70	3.66	0.61				
840	880	20.83	17.78	14.73	11.68	8.64	5.59	2.54				
880	920	23.47	20.42	17.37	14.32	11.28	8.23	5.18	2.14			
920	970	26.44	23.39	20.34	17.29	14.25	11.20	8.15	5.11	2.06		
970	1070	31.39	28.34	25.29	22.24	19.20	16.15	13.10	10.06	7.01	3.96	0.92
1070	1180	38.32	35.27	32.22	29.17	26.13	23.08	20.03	16.99	13.94	10.89	7.85
1180	1290	47.60	44.55	41.50	38.46	35.41	32.36	29.31	26.27	23.22	20.17	17.13
1290	1400	57.28	54.23	51.18	48.14	45.09	42.04	38.99	35.95	32.90	29.85	26.81
1400	1510	67.50	64.45	61.40	58.36	55.31	52.26	49.22	46.17	43.12	40.08	37.03

1510 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.68										
170	180	0.79										
180	190	0.90										
190	200	1.01										
200	210	1.12										
210	220	1.23										
220	230	1.34										
230	240	1.45										
240	250	1.56										
250	260	1.67										
260	270	1.78										
270	280	1.89										
280	290	2.00										
290	300	2.11										
300	310	2.22										
310	320	2.33										
320	330	2.44										
330	340	2.55										
340	350	2.66										
350	360	2.77										
360	370	2.88										
370	380	2.99										
380	390	3.10	0.05									
390	400	3.21	0.16									
400	410	3.32	0.27									
410	420	3.43	0.38									
420	430	3.54	0.49									
430	440	3.65	0.60									
440	460	3.82	0.77									
460	480	4.04	0.99									
480	500	4.26	1.21									
500	520	4.55	1.50									
520	540	4.99	1.94									
540	560	5.43	2.38									
560	580	5.87	2.82									
580	600	6.31	3.26									
600	620	6.75	3.70									
620	640	7.19	4.14									
640	660	7.63	4.58									
660	680	8.07	5.02									
680	700	8.51	5.46	0.15								
700	720	8.95	5.90	0.59								
720	740	9.39	6.34	1.03								
740	760	9.83	6.78	1.47								
760	780	10.27	7.22	1.91								
780	800	10.71	7.66	2.35								
800	820	11.15	8.10	2.79								
820	840	11.59	8.54	3.23	0.18							
840	860	12.03	8.98	3.67	0.62							
860	880	12.47	9.42	4.11	1.06							

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California Withholding Schedules for 2024

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	12.91	9.86	4.55	1.50							
900	920	13.35	10.30	4.99	1.94							
920	940	13.79	10.74	5.43	2.38							
940	960	14.23	11.18	5.87	2.82							
960	980	14.67	11.62	6.31	3.26	0.21						
980	1000	15.11	12.06	6.75	3.70	0.65						
1000	1020	15.55	12.50	7.19	4.14	1.09						
1020	1040	15.99	12.94	7.63	4.58	1.53						
1040	1060	16.43	13.38	8.07	5.02	1.97						
1060	1080	17.24	14.20	8.51	5.46	2.41						
1080	1100	18.12	15.08	8.95	5.90	2.85						
1100	1120	19.00	15.96	9.39	6.34	3.29	0.25					
1120	1140	19.88	16.84	9.83	6.78	3.73	0.69					
1140	1170	20.98	17.94	10.38	7.33	4.28	1.24					
1170	1200	22.30	19.26	11.67	8.62	5.58	2.53					
1200	1230	23.62	20.58	12.99	9.94	6.90	3.85	0.80				
1230	1260	24.94	21.90	14.31	11.26	8.22	5.17	2.12				
1260	1290	26.26	23.22	15.63	12.58	9.54	6.49	3.44	0.40			
1290	1320	27.58	24.54	16.95	13.90	10.86	7.81	4.76	1.72			
1320	1350	28.90	25.86	18.27	15.22	12.18	9.13	6.08	3.04			
1350	1390	30.44	27.40	19.81	16.76	13.72	10.67	7.62	4.58	1.53		
1390	1430	32.20	29.16	21.57	18.52	15.48	12.43	9.38	6.34	3.29	0.24	
1430	1470	33.96	30.92	23.33	20.28	17.24	14.19	11.14	8.10	5.05	2.00	
1470	1510	35.72	32.68	25.09	22.04	19.00	15.95	12.90	9.86	6.81	3.76	0.71
1510	1550	37.48	34.44	26.85	23.80	20.76	17.71	14.66	11.62	8.57	5.52	2.47
1550	1590	39.24	36.20	28.61	25.56	22.52	19.47	16.42	13.38	10.33	7.28	4.23
1590	1630	41.20	38.15	30.37	27.32	24.28	21.23	18.18	15.14	12.09	9.04	5.99
1630	1670	43.84	40.79	32.13	29.08	26.04	22.99	19.94	16.90	13.85	10.80	7.75
1670	1710	46.48	43.43	33.89	30.84	27.80	24.75	21.70	18.66	15.61	12.56	9.51
1710	1750	49.12	46.07	36.22	33.17	30.12	27.08	24.03	20.98	17.93	14.89	11.84
1750	1810	52.42	49.37	39.52	36.47	33.42	30.38	27.33	24.28	21.23	18.19	15.14
1810	1870	56.38	53.33	43.48	40.43	37.38	34.34	31.29	28.24	25.19	22.15	19.10
1870	1950	61.00	57.95	48.10	45.05	42.00	38.96	35.91	32.86	29.81	26.77	23.72
1950	2030	66.28	63.23	53.38	50.33	47.28	44.24	41.19	38.14	35.09	32.05	29.00
2030	2130	72.22	69.17	59.32	56.27	53.22	50.18	47.13	44.08	41.03	37.99	34.94
2130	2300	81.83	78.78	68.23	65.18	62.13	59.09	56.04	52.99	49.94	46.90	43.85
2300	2470	96.79	93.74	81.62	78.57	75.53	72.48	69.43	66.38	63.34	60.29	57.24
2470	2640	111.75	108.70	96.58	93.53	90.49	87.44	84.39	81.34	78.30	75.25	72.20
2640	2810	126.71	123.66	111.54	108.49	105.45	102.40	99.35	96.30	93.26	90.21	87.16
2810	2980	144.01	140.96	127.37	124.32	121.27	118.23	115.18	112.13	109.09	106.04	102.99

2980 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.54										
260	270	0.65										
270	280	0.76										
280	290	0.87										
290	300	0.98										
300	310	1.09										
310	320	1.20										
320	330	1.31										
330	340	1.42										
340	350	1.53										
350	360	1.64										
360	370	1.75										
370	380	1.86										
380	390	1.97										
390	400	2.08										
400	410	2.19										
410	420	2.30										
420	430	2.41										
430	440	2.52										
440	450	2.63										
450	460	2.74										
460	470	2.85										
470	480	2.96										
480	490	3.07	0.02									
490	500	3.18	0.13									
500	520	3.34	0.29									
520	540	3.56	0.51									
540	560	3.78	0.73									
560	580	4.00	0.95									
580	600	4.22	1.17									
600	620	4.47	1.42									
620	640	4.91	1.86									
640	660	5.35	2.30									
660	680	5.79	2.74									
680	700	6.23	3.18	0.14								
700	740	6.89	3.84	0.80								
740	780	7.77	4.72	1.68								
780	820	8.65	5.60	2.56								
820	860	9.53	6.48	3.44	0.39							
860	900	10.41	7.36	4.32	1.27							
900	950	11.40	8.35	5.31	2.26							
950	1010	12.61	9.56	6.52	3.47	0.42						
1010	1070	13.93	10.88	7.84	4.79	1.74						
1070	1150	15.47	12.42	9.38	6.33	3.28	0.24					
1150	1240	18.22	15.17	12.12	9.07	6.03	2.98					
1240	1370	23.06	20.01	16.96	13.91	10.87	7.82	4.77	1.73			
1370	1510	29.21	26.16	23.12	20.07	17.02	13.97	10.93	7.88	4.83	1.79	
1510	1660	38.78	35.73	32.69	29.64	26.59	23.54	20.50	17.45	14.40	11.36	8.31
1660	1810	48.98	45.94	42.89	39.84	36.79	33.75	30.70	27.65	24.61	21.56	18.51
1810	1970	62.62	59.58	56.53	53.48	50.43	47.39	44.34	41.29	38.25	35.20	32.15
1970	2130	77.48	74.44	71.39	68.34	65.30	62.25	59.20	56.16	53.11	50.06	47.01

2130 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.70										
280	300	0.92										
300	320	1.14										
320	340	1.36										
340	360	1.58										
360	380	1.80										
380	400	2.02										
400	420	2.24										
420	440	2.46										
440	460	2.68										
460	480	2.90										
480	500	3.12										
500	520	3.34										
520	540	3.56										
540	560	3.78										
560	580	4.00										
580	600	4.22										
600	620	4.48										
620	640	4.92										
640	660	5.36										
660	680	5.80										
680	700	6.24	0.15									
700	720	6.68	0.59									
720	740	7.12	1.03									
740	760	7.56	1.47									
760	780	8.00	1.91									
780	800	8.44	2.35									
800	820	8.88	2.79									
820	860	9.54	3.45									
860	900	10.42	4.33									
900	940	11.30	5.21									
940	980	12.18	6.09									
980	1020	13.06	6.97	0.87								
1020	1070	14.05	7.96	1.86								
1070	1120	15.15	9.06	2.96								
1120	1170	16.25	10.16	4.06								
1170	1220	18.20	12.11	6.02								
1220	1270	20.40	14.31	8.22	2.12							
1270	1320	22.60	16.51	10.42	4.32							
1320	1370	24.80	18.71	12.62	6.52	0.43						
1370	1420	27.00	20.91	14.82	8.72	2.63						
1420	1470	29.20	23.11	17.02	10.92	4.83						
1470	1520	31.40	25.31	19.22	13.12	7.03	0.93					
1520	1620	34.70	28.61	22.52	16.42	10.33	4.23					
1620	1720	39.10	33.01	26.92	20.82	14.73	8.63	2.54				
1720	1920	48.25	42.16	36.06	29.97	23.87	17.78	11.69	5.59			
1920	2120	61.45	55.36	49.26	43.17	37.07	30.98	24.89	18.79	12.70	6.60	0.51
2120	2320	74.65	68.56	62.46	56.37	50.27	44.18	38.09	31.99	25.90	19.80	13.71
2320	2550	92.11	86.02	79.93	73.83	67.74	61.64	55.55	49.46	43.36	37.27	31.17
2550	2780	112.35	106.26	100.17	94.07	87.98	81.88	75.79	69.70	63.60	57.51	51.41
2780	3010	133.46	127.37	121.27	115.18	109.09	102.99	96.90	90.80	84.71	78.62	72.52
3010 and over												

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.70										
280	300	0.92										
300	320	1.14										
320	340	1.36										
340	360	1.58										
360	380	1.80										
380	400	2.02										
400	420	2.24										
420	440	2.46										
440	460	2.68										
460	480	2.90										
480	500	3.12										
500	520	3.34										
520	540	3.56										
540	560	3.78										
560	580	4.00										
580	600	4.22										
600	620	4.44										
620	640	4.66										
640	660	4.88										
660	680	5.10										
680	700	5.32										
700	720	5.54										
720	740	5.76										
740	760	5.98										
760	780	6.20	0.11									
780	800	6.42	0.33									
800	820	6.64	0.55									
820	840	6.86	0.77									
840	860	7.08	0.99									
860	880	7.30	1.21									
880	900	7.52	1.43									
900	920	7.74	1.65									
920	940	7.96	1.87									
940	960	8.18	2.09									
960	980	8.40	2.31									
980	1000	8.62	2.53									
1000	1020	8.88	2.79									
1020	1060	9.54	3.45									
1060	1100	10.42	4.33									
1100	1140	11.30	5.21									
1140	1180	12.18	6.09									
1180	1220	13.06	6.97	0.87								
1220	1260	13.94	7.85	1.75								
1260	1300	14.82	8.73	2.63								
1300	1340	15.70	9.61	3.51								
1340	1380	16.58	10.49	4.39								
1380	1420	17.46	11.37	5.27								
1420	1460	18.34	12.25	6.15	0.06							
1460	1500	19.22	13.13	7.03	0.94							

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California Withholding Schedules for 2024

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
1500	1540	20.10	14.01	7.91	1.82							
1540	1580	20.98	14.89	8.79	2.70							
1580	1620	21.86	15.77	9.67	3.58							
1620	1660	22.74	16.65	10.55	4.46							
1660	1700	23.62	17.53	11.43	5.34							
1700	1740	24.50	18.41	12.31	6.22	0.13						
1740	1780	25.38	19.29	13.19	7.10	1.01						
1780	1820	26.26	20.17	14.07	7.98	1.89						
1820	1860	27.14	21.05	14.95	8.86	2.77						
1860	1900	28.02	21.93	15.83	9.74	3.65						
1900	1940	28.90	22.81	16.71	10.62	4.53						
1940	1980	29.78	23.69	17.59	11.50	5.41						
1980	2020	30.66	24.57	18.47	12.38	6.29	0.19					
2020	2060	31.54	25.45	19.35	13.26	7.17	1.07					
2060	2100	32.42	26.33	20.23	14.14	8.05	1.95					
2100	2140	33.60	27.51	21.42	15.32	9.23	3.13					
2140	2180	35.36	29.27	23.18	17.08	10.99	4.89					
2180	2220	37.12	31.03	24.94	18.84	12.75	6.65	0.56				
2220	2260	38.88	32.79	26.70	20.60	14.51	8.41	2.32				
2260	2300	40.64	34.55	28.46	22.36	16.27	10.17	4.08				
2300	2350	42.62	36.53	30.44	24.34	18.25	12.15	6.06				
2350	2400	44.82	38.73	32.64	26.54	20.45	14.35	8.26	2.17			
2400	2450	47.02	40.93	34.84	28.74	22.65	16.55	10.46	4.37			
2450	2500	49.22	43.13	37.04	30.94	24.85	18.75	12.66	6.57	0.47		
2500	2550	51.42	45.33	39.24	33.14	27.05	20.95	14.86	8.77	2.67		
2550	2600	53.62	47.53	41.44	35.34	29.25	23.15	17.06	10.97	4.87		
2600	2650	55.82	49.73	43.64	37.54	31.45	25.35	19.26	13.17	7.07	0.98	
2650	2700	58.02	51.93	45.84	39.74	33.65	27.55	21.46	15.37	9.27	3.18	
2700	2750	60.22	54.13	48.04	41.94	35.85	29.75	23.66	17.57	11.47	5.38	
2750	2800	62.42	56.33	50.24	44.14	38.05	31.95	25.86	19.77	13.67	7.58	1.48
2800	2850	64.62	58.53	52.44	46.34	40.25	34.15	28.06	21.97	15.87	9.78	3.68
2850	2900	66.82	60.73	54.64	48.54	42.45	36.35	30.26	24.17	18.07	11.98	5.88
2900	2950	69.02	62.93	56.84	50.74	44.65	38.55	32.46	26.37	20.27	14.18	8.08
2950	3000	71.22	65.13	59.04	52.94	46.85	40.75	34.66	28.57	22.47	16.38	10.28
3000	3050	73.42	67.33	61.24	55.14	49.05	42.95	36.86	30.77	24.67	18.58	12.48
3050	3150	76.72	70.63	64.54	58.44	52.35	46.25	40.16	34.07	27.97	21.88	15.78
3150	3250	81.12	75.03	68.94	62.84	56.75	50.65	44.56	38.47	32.37	26.28	20.18
3250	3350	87.67	81.58	75.49	69.39	63.30	57.20	51.11	45.02	38.92	32.83	26.73
3350	3450	94.27	88.18	82.09	75.99	69.90	63.80	57.71	51.62	45.52	39.43	33.33
3450	3550	100.87	94.78	88.69	82.59	76.50	70.40	64.31	58.22	52.12	46.03	39.93
3550	3700	109.12	103.03	96.94	90.84	84.75	78.65	72.56	66.47	60.37	54.28	48.18
3700	3850	119.02	112.93	106.84	100.74	94.65	88.55	82.46	76.37	70.27	64.18	58.08
3850	4080	131.56	125.47	119.38	113.28	107.19	101.09	95.00	88.91	82.81	76.72	70.62
4080	4310	146.74	140.65	134.56	128.46	122.37	116.27	110.18	104.09	97.99	91.90	85.80
4310	4540	163.22	157.12	151.03	144.94	138.84	132.75	126.65	120.56	114.47	108.37	102.28
4540	4820	185.66	179.56	173.47	167.38	161.28	155.19	149.09	143.00	136.91	130.81	124.72
4820	5100	210.30	204.20	198.11	192.02	185.92	179.83	173.73	167.64	161.55	155.45	149.36
5100	5420	236.70	230.60	224.51	218.42	212.32	206.23	200.13	194.04	187.95	181.85	175.76
5420	5740	266.54	260.45	254.35	248.26	242.16	236.07	229.98	223.88	217.79	211.69	205.60

5740 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	1.73										
580	600	1.95										
600	620	2.17										
620	640	2.39										
640	660	2.61										
660	680	2.83										
680	700	3.05										
700	720	3.27										
720	740	3.49										
740	760	3.71										
760	780	3.93										
780	800	4.15										
800	820	4.37										
820	840	4.59										
840	860	4.81										
860	880	5.03										
880	900	5.25										
900	920	5.47										
920	940	5.69										
940	960	5.91										
960	980	6.13	0.04									
980	1000	6.35	0.26									
1000	1040	6.68	0.59									
1040	1080	7.12	1.03									
1080	1120	7.56	1.47									
1120	1160	8.00	1.91									
1160	1200	8.44	2.35									
1200	1250	9.05	2.96									
1250	1300	10.15	4.06									
1300	1350	11.25	5.16									
1350	1400	12.35	6.26	0.16								
1400	1450	13.45	7.36	1.26								
1450	1500	14.55	8.46	2.36								
1500	1550	15.65	9.56	3.46								
1550	1600	16.75	10.66	4.56								
1600	1650	17.85	11.76	5.66								
1650	1700	18.95	12.86	6.76	0.67							
1700	1750	20.05	13.96	7.86	1.77							
1750	1800	21.15	15.06	8.96	2.87							
1800	1850	22.25	16.16	10.06	3.97							
1850	1950	23.90	17.81	11.71	5.62							
1950	2050	26.10	20.01	13.91	7.82	1.73						
2050	2150	28.30	22.21	16.11	10.02	3.93						
2150	2250	30.50	24.41	18.31	12.22	6.13	0.03					
2250	2350	32.70	26.61	20.51	14.42	8.33	2.23					
2350	2500	37.97	31.88	25.78	19.69	13.60	7.50	1.41				
2500	2650	44.57	38.48	32.38	26.29	20.20	14.10	8.01	1.91			
2650	2850	52.27	46.18	40.08	33.99	27.90	21.80	15.71	9.61	3.52		
2850	3050	63.04	56.95	50.85	44.76	38.66	32.57	26.48	20.38	14.29	8.19	2.10
3050	3300	77.89	71.80	65.70	59.61	53.51	47.42	41.33	35.23	29.14	23.04	16.95
3300	3620	97.08	90.99	84.90	78.80	72.71	66.61	60.52	54.43	48.33	42.24	36.14
3620	3940	125.24	119.15	113.06	106.96	100.87	94.77	88.68	82.59	76.49	70.40	64.30
3940	4260	154.97	148.88	142.78	136.69	130.59	124.50	118.41	112.31	106.22	100.12	94.03

4260 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS-----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.95										
320	340	1.17										
340	360	1.39										
360	380	1.61										
380	400	1.83										
400	420	2.05										
420	440	2.27										
440	460	2.49										
460	480	2.71										
480	500	2.93										
500	540	3.26										
540	580	3.70										
580	620	4.14										
620	660	4.58										
660	700	5.27										
700	740	6.15										
740	780	7.03	0.43									
780	820	7.91	1.31									
820	860	8.79	2.19									
860	900	9.67	3.07									
900	940	10.55	3.95									
940	980	11.43	4.83									
980	1020	12.31	5.71									
1020	1060	13.19	6.59									
1060	1100	14.07	7.47	0.87								
1100	1140	14.95	8.35	1.75								
1140	1180	15.83	9.23	2.63								
1180	1220	16.71	10.11	3.51								
1220	1260	17.59	10.99	4.39								
1260	1300	19.08	12.48	5.88								
1300	1340	20.84	14.24	7.64	1.04							
1340	1380	22.60	16.00	9.40	2.80							
1380	1420	24.36	17.76	11.16	4.56							
1420	1460	26.12	19.52	12.92	6.32							
1460	1500	27.88	21.28	14.68	8.08	1.48						
1500	1540	29.64	23.04	16.44	9.84	3.24						
1540	1580	31.40	24.80	18.20	11.60	5.00						
1580	1620	33.16	26.56	19.96	13.36	6.76	0.16					
1620	1660	34.92	28.32	21.72	15.12	8.52	1.92					
1660	1700	36.68	30.08	23.48	16.88	10.28	3.68					
1700	1750	38.66	32.06	25.46	18.86	12.26	5.66					
1750	1800	40.86	34.26	27.66	21.06	14.46	7.86	1.26				
1800	1850	43.06	36.46	29.86	23.26	16.66	10.06	3.46				
1850	2000	49.18	42.58	35.98	29.38	22.78	16.18	9.58	2.98			
2000	2150	59.08	52.48	45.88	39.28	32.68	26.08	19.48	12.88	6.28		
2150	2350	70.63	64.03	57.43	50.83	44.23	37.63	31.03	24.43	17.83	11.23	4.63
2350	2550	83.83	77.23	70.63	64.03	57.43	50.83	44.23	37.63	31.03	24.43	17.83
2550	2800	103.05	96.45	89.85	83.25	76.65	70.05	63.45	56.85	50.25	43.65	37.05
2800	3050	125.05	118.45	111.85	105.25	98.65	92.05	85.45	78.85	72.25	65.65	59.05
3050	3300	148.53	141.93	135.33	128.73	122.13	115.53	108.93	102.33	95.73	89.13	82.53

3300 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.95										
320	340	1.17										
340	360	1.39										
360	380	1.61										
380	400	1.83										
400	420	2.05										
420	440	2.27										
440	460	2.49										
460	480	2.71										
480	500	2.93										
500	520	3.15										
520	540	3.37										
540	560	3.59										
560	580	3.81										
580	600	4.03										
600	620	4.25										
620	640	4.47										
640	660	4.69										
660	680	4.91										
680	700	5.13										
700	720	5.35										
720	740	5.57										
740	760	5.79										
760	780	6.01										
780	800	6.23										
800	820	6.45										
820	840	6.67	0.07									
840	860	6.89	0.29									
860	880	7.11	0.51									
880	900	7.33	0.73									
900	920	7.55	0.95									
920	940	7.77	1.17									
940	960	7.99	1.39									
960	980	8.21	1.61									
980	1000	8.43	1.83									
1000	1040	8.76	2.16									
1040	1080	9.20	2.60									
1080	1120	9.74	3.14									
1120	1160	10.62	4.02									
1160	1200	11.50	4.90									
1200	1240	12.38	5.78									
1240	1280	13.26	6.66									
1280	1320	14.14	7.54									
1320	1360	15.02	8.42									
1360	1400	15.90	9.30									
1400	1440	16.78	10.18									
1440	1480	17.66	11.06									
1480	1520	18.54	11.94	0.42								
1520	1560	19.42	12.82	1.30								
1560	1600	20.30	13.70	2.18								

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California Withholding Schedules for 2024

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	21.18	14.58	3.06								
1640	1680	22.06	15.46	3.94								
1680	1720	22.94	16.34	4.82								
1720	1760	23.82	17.22	5.70								
1760	1800	24.70	18.10	6.58								
1800	1840	25.58	18.98	7.46	0.86							
1840	1880	26.46	19.86	8.34	1.74							
1880	1920	27.34	20.74	9.22	2.62							
1920	1960	28.22	21.62	10.10	3.50							
1960	2000	29.10	22.50	10.98	4.38							
2000	2040	29.98	23.38	11.86	5.26							
2040	2080	30.86	24.26	12.74	6.14							
2080	2120	31.74	25.14	13.62	7.02	0.42						
2120	2160	32.62	26.02	14.50	7.90	1.30						
2160	2200	33.50	26.90	15.38	8.78	2.18						
2200	2250	34.49	27.89	16.37	9.77	3.17						
2250	2300	35.59	28.99	17.47	10.87	4.27						
2300	2350	37.64	31.04	18.57	11.97	5.37						
2350	2400	39.84	33.24	19.67	13.07	6.47						
2400	2450	42.04	35.44	20.77	14.17	7.57	0.97					
2450	2500	44.24	37.64	21.87	15.27	8.67	2.07					
2500	2550	46.44	39.84	23.41	16.81	10.21	3.61					
2550	2600	48.64	42.04	25.61	19.01	12.41	5.81					
2600	2650	50.84	44.24	27.81	21.21	14.61	8.01	1.41				
2650	2700	53.04	46.44	30.01	23.41	16.81	10.21	3.61				
2700	2750	55.24	48.64	32.21	25.61	19.01	12.41	5.81				
2750	2800	57.44	50.84	34.41	27.81	21.21	14.61	8.01	1.41			
2800	2850	59.64	53.04	36.61	30.01	23.41	16.81	10.21	3.61			
2850	2900	61.84	55.24	38.81	32.21	25.61	19.01	12.41	5.81			
2900	2950	64.04	57.44	41.01	34.41	27.81	21.21	14.61	8.01	1.41		
2950	3000	66.24	59.64	43.21	36.61	30.01	23.41	16.81	10.21	3.61		
3000	3075	68.99	62.39	45.96	39.36	32.76	26.16	19.56	12.96	6.36		
3075	3150	72.29	65.69	49.26	42.66	36.06	29.46	22.86	16.26	9.66	3.06	
3150	3225	75.59	68.99	52.56	45.96	39.36	32.76	26.16	19.56	12.96	6.36	
3225	3300	78.89	72.29	55.86	49.26	42.66	36.06	29.46	22.86	16.26	9.66	3.06
3300	3375	82.19	75.59	59.16	52.56	45.96	39.36	32.76	26.16	19.56	12.96	6.36
3375	3475	86.04	79.44	63.01	56.41	49.81	43.21	36.61	30.01	23.41	16.81	10.21
3475	3575	91.67	85.07	67.41	60.81	54.21	47.61	41.01	34.41	27.81	21.21	14.61
3575	3675	98.27	91.67	71.81	65.21	58.61	52.01	45.41	38.81	32.21	25.61	19.01
3675	3775	104.87	98.27	76.92	70.32	63.72	57.12	50.52	43.92	37.32	30.72	24.12
3775	4025	116.42	109.82	88.47	81.87	75.27	68.67	62.07	55.47	48.87	42.27	35.67
4025	4275	132.92	126.32	104.97	98.37	91.77	85.17	78.57	71.97	65.37	58.77	52.17
4275	4575	151.07	144.47	123.12	116.52	109.92	103.32	96.72	90.12	83.52	76.92	70.32
4575	4975	175.17	168.57	146.22	139.62	133.02	126.42	119.82	113.22	106.62	100.02	93.42
4975	5375	210.37	203.77	177.50	170.90	164.30	157.70	151.10	144.50	137.90	131.30	124.70
5375	5775	245.57	238.97	212.70	206.10	199.50	192.90	186.30	179.70	173.10	166.50	159.90
5775	6225	284.12	277.52	250.10	243.50	236.90	230.30	223.70	217.10	210.50	203.90	197.30
6225	6725	332.71	326.11	296.65	290.05	283.45	276.85	270.25	263.65	257.05	250.45	243.85

6725 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

UNMARRIED HEAD OF HOUSEHOLD----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	1.79										
620	640	2.01										
640	660	2.23										
660	680	2.45										
680	700	2.67										
700	720	2.89										
720	740	3.11										
740	760	3.33										
760	780	3.55										
780	800	3.77										
800	820	3.99										
820	840	4.21										
840	860	4.43										
860	880	4.65										
880	900	4.87										
900	940	5.20										
940	980	5.64										
980	1020	6.08										
1020	1060	6.52										
1060	1100	6.96	0.36									
1100	1140	7.40	0.80									
1140	1180	7.84	1.24									
1180	1220	8.28	1.68									
1220	1260	8.72	2.12									
1260	1300	9.16	2.56									
1300	1350	9.77	3.17									
1350	1400	10.87	4.27									
1400	1450	11.97	5.37									
1450	1500	13.07	6.47									
1500	1550	14.17	7.57	0.97								
1550	1600	15.27	8.67	2.07								
1600	1650	16.37	9.77	3.17								
1650	1700	17.47	10.87	4.27								
1700	1750	18.57	11.97	5.37								
1750	1800	19.67	13.07	6.47								
1800	1900	21.32	14.72	8.12	1.52							
1900	2000	23.52	16.92	10.32	3.72							
2000	2100	25.72	19.12	12.52	5.92							
2100	2200	27.92	21.32	14.72	8.12	1.52						
2200	2300	30.12	23.52	16.92	10.32	3.72						
2300	2420	32.54	25.94	19.34	12.74	6.14						
2420	2540	35.18	28.58	21.98	15.38	8.78	2.18					
2540	2660	39.93	33.33	26.73	20.13	13.53	6.93	0.33				
2660	2780	45.21	38.61	32.01	25.41	18.81	12.21	5.61				
2780	2900	50.49	43.89	37.29	30.69	24.09	17.49	10.89	4.29			
2900	3230	60.39	53.79	47.19	40.59	33.99	27.39	20.79	14.19	7.59	0.99	
3230	3560	81.43	74.83	68.23	61.63	55.03	48.43	41.83	35.23	28.63	22.03	15.43
3560	3910	104.00	97.40	90.80	84.20	77.60	71.00	64.40	57.80	51.20	44.60	38.00
3910	4260	134.80	128.20	121.60	115.00	108.40	101.80	95.20	88.60	82.00	75.40	68.80
4260	4610	167.19	160.59	153.99	147.39	140.79	134.19	127.59	120.99	114.39	107.79	101.19

4610 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS-----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	1.90										
640	680	2.34										
680	720	2.78										
720	760	3.22										
760	800	3.66										
800	840	4.10										
840	880	4.54										
880	920	4.98										
920	960	5.42										
960	1000	5.86										
1000	1050	6.36										
1050	1100	6.91										
1100	1150	7.46										
1150	1200	8.01										
1200	1250	8.56										
1250	1300	9.11										
1300	1350	9.77										
1350	1400	10.87										
1400	1450	11.97										
1450	1500	13.07										
1500	1600	14.72	1.52									
1600	1700	16.92	3.72									
1700	1800	19.12	5.92									
1800	1900	21.32	8.12									
1900	2000	23.52	10.32									
2000	2100	25.72	12.52									
2100	2200	27.92	14.72	1.52								
2200	2300	30.12	16.92	3.72								
2300	2400	32.32	19.12	5.92								
2400	2500	34.52	21.32	8.12								
2500	2600	37.71	24.51	11.31								
2600	2700	42.11	28.91	15.71	2.51							
2700	2800	46.51	33.31	20.11	6.91							
2800	2900	50.91	37.71	24.51	11.31							
2900	3000	55.31	42.11	28.91	15.71	2.51						
3000	3100	59.71	46.51	33.31	20.11	6.91						
3100	3200	64.11	50.91	37.71	24.51	11.31						
3200	3300	68.51	55.31	42.11	28.91	15.71	2.51					
3300	3400	72.91	59.71	46.51	33.31	20.11	6.91					
3400	3500	77.31	64.11	50.91	37.71	24.51	11.31					
3500	3700	83.91	70.71	57.51	44.31	31.11	17.91	4.71				
3700	3900	95.07	81.87	68.67	55.47	42.27	29.07	15.87	2.67			
3900	4100	108.27	95.07	81.87	68.67	55.47	42.27	29.07	15.87	2.67		
4100	4400	124.77	111.57	98.37	85.17	71.97	58.77	45.57	32.37	19.17	5.97	
4400	4700	144.57	131.37	118.17	104.97	91.77	78.57	65.37	52.17	38.97	25.77	12.57
4700	5100	167.67	154.47	141.27	128.07	114.87	101.67	88.47	75.27	62.07	48.87	35.67
5100	5575	205.00	191.80	178.60	165.40	152.20	139.00	125.80	112.60	99.40	86.20	73.00
5575	6075	247.90	234.70	221.50	208.30	195.10	181.90	168.70	155.50	142.30	129.10	115.90
6075	6575	294.51	281.31	268.11	254.91	241.71	228.51	215.31	202.11	188.91	175.71	162.51

6575 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	1.90										
640	680	2.34										
680	720	2.78										
720	760	3.22										
760	800	3.66										
800	840	4.10										
840	880	4.54										
880	920	4.98										
920	960	5.42										
960	1000	5.86										
1000	1040	6.30										
1040	1080	6.74										
1080	1120	7.18										
1120	1160	7.62										
1160	1200	8.06										
1200	1240	8.50										
1240	1280	8.94										
1280	1320	9.38										
1320	1360	9.82										
1360	1400	10.26										
1400	1440	10.70										
1440	1480	11.14										
1480	1520	11.58										
1520	1560	12.02										
1560	1600	12.46										
1600	1640	12.90										
1640	1680	13.34	0.14									
1680	1720	13.78	0.58									
1720	1760	14.22	1.02									
1760	1800	14.66	1.46									
1800	1840	15.10	1.90									
1840	1880	15.54	2.34									
1880	1920	15.98	2.78									
1920	1960	16.42	3.22									
1960	2000	16.86	3.66									
2000	2040	17.30	4.10									
2040	2080	17.74	4.54									
2080	2140	18.29	5.09									
2140	2200	18.95	5.75									
2200	2260	20.13	6.93									
2260	2320	21.45	8.25									
2320	2380	22.77	9.57									
2380	2440	24.09	10.89									
2440	2500	25.41	12.21									
2500	2560	26.73	13.53									
2560	2620	28.05	14.85									
2620	2680	29.37	16.17									
2680	2740	30.69	17.49									
2740	2800	32.01	18.81									
2800	2860	33.33	20.13									

--- CONTINUED NEXT PAGE ---

California Withholding Schedules for 2024

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	34.65	21.45	0.00								
2920	2980	35.97	22.77	0.00								
2980	3040	37.29	24.09	1.06								
3040	3100	38.61	25.41	2.38								
3100	3160	39.93	26.73	3.70								
3160	3220	41.25	28.05	5.02								
3220	3280	42.57	29.37	6.34								
3280	3340	43.89	30.69	7.66								
3340	3400	45.21	32.01	8.98								
3400	3460	46.53	33.33	10.30								
3460	3520	47.85	34.65	11.62								
3520	3580	49.17	35.97	12.94								
3580	3640	50.49	37.29	14.26	1.06							
3640	3700	51.81	38.61	15.58	2.38							
3700	3800	53.57	40.37	17.34	4.14							
3800	3900	55.77	42.57	19.54	6.34							
3900	4000	57.97	44.77	21.74	8.54							
4000	4100	60.17	46.97	23.94	10.74							
4100	4200	62.37	49.17	26.14	12.94							
4200	4300	64.57	51.37	28.34	15.14	1.94						
4300	4400	66.77	53.57	30.54	17.34	4.14						
4400	4500	68.97	55.77	32.74	19.54	6.34						
4500	4600	71.17	57.97	34.94	21.74	8.54						
4600	4700	75.29	62.09	37.14	23.94	10.74						
4700	4800	79.69	66.49	39.34	26.14	12.94						
4800	4900	84.09	70.89	41.54	28.34	15.14	1.94					
4900	5000	88.49	75.29	43.74	30.54	17.34	4.14					
5000	5100	92.89	79.69	46.82	33.62	20.42	7.22					
5100	5200	97.29	84.09	51.22	38.02	24.82	11.62					
5200	5300	101.69	88.49	55.62	42.42	29.22	16.02	2.82				
5300	5400	106.09	92.89	60.02	46.82	33.62	20.42	7.22				
5400	5500	110.49	97.29	64.42	51.22	38.02	24.82	11.62				
5500	5600	114.89	101.69	68.82	55.62	42.42	29.22	16.02	2.82			
5600	5700	119.29	106.09	73.22	60.02	46.82	33.62	20.42	7.22			
5700	5800	123.69	110.49	77.62	64.42	51.22	38.02	24.82	11.62			
5800	5900	128.09	114.89	82.02	68.82	55.62	42.42	29.22	16.02	2.82		
5900	6000	132.49	119.29	86.42	73.22	60.02	46.82	33.62	20.42	7.22		
6000	6200	139.09	125.89	93.02	79.82	66.62	53.42	40.22	27.02	13.82	0.62	
6200	6400	147.89	134.69	101.82	88.62	75.42	62.22	49.02	35.82	22.62	9.42	
6400	6600	156.69	143.49	110.62	97.42	84.22	71.02	57.82	44.62	31.42	18.22	5.02
6600	6800	165.49	152.29	119.42	106.22	93.02	79.82	66.62	53.42	40.22	27.02	13.82
6800	7000	174.29	161.09	128.22	115.02	101.82	88.62	75.42	62.22	49.02	35.82	22.62
7000	7200	186.63	173.43	137.02	123.82	110.62	97.42	84.22	71.02	57.82	44.62	31.42
7200	7400	199.83	186.63	145.82	132.62	119.42	106.22	93.02	79.82	66.62	53.42	40.22
7400	7600	213.03	199.83	157.13	143.93	130.73	117.53	104.33	91.13	77.93	64.73	51.53
7600	7800	226.23	213.03	170.33	157.13	143.93	130.73	117.53	104.33	91.13	77.93	64.73
7800	8100	242.73	229.53	186.83	173.63	160.43	147.23	134.03	120.83	107.63	94.43	81.23
8100	8500	265.83	252.63	209.93	196.73	183.53	170.33	157.13	143.93	130.73	117.53	104.33
8500	8900	292.23	279.03	236.33	223.13	209.93	196.73	183.53	170.33	157.13	143.93	130.73
8900	9450	323.58	310.38	267.68	254.48	241.28	228.08	214.88	201.68	188.48	175.28	162.08
9450	10000	365.74	352.54	303.98	290.78	277.58	264.38	251.18	237.98	224.78	211.58	198.38
10000	10700	420.74	407.54	355.01	341.81	328.61	315.41	302.21	289.01	275.81	262.61	249.41
10700	11400	482.34	469.14	416.61	403.41	390.21	377.01	363.81	350.61	337.41	324.21	311.01
11400	12150	546.14	532.94	480.41	467.21	454.01	440.81	427.61	414.41	401.21	388.01	374.81
12150	12900	621.95	608.75	549.83	536.63	523.43	510.23	497.03	483.83	470.63	457.43	444.23

12900 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	5.84										
1450	1500	6.39										
1500	1550	6.94										
1550	1600	7.49										
1600	1650	8.04										
1650	1700	8.59										
1700	1750	9.14										
1750	1800	9.69										
1800	1850	10.24										
1850	1900	10.79										
1900	1950	11.34										
1950	2000	11.89										
2000	2050	12.44										
2050	2100	12.99										
2100	2150	13.54	0.34									
2150	2200	14.09	0.89									
2200	2250	14.64	1.44									
2250	2300	15.19	1.99									
2300	2350	15.74	2.54									
2350	2400	16.29	3.09									
2400	2450	16.84	3.64									
2450	2500	17.39	4.19									
2500	2600	18.22	5.02									
2600	2700	19.54	6.34									
2700	2800	21.74	8.54									
2800	2900	23.94	10.74									
2900	3000	26.14	12.94									
3000	3100	28.34	15.14	1.94								
3100	3200	30.54	17.34	4.14								
3200	3300	32.74	19.54	6.34								
3300	3400	34.94	21.74	8.54								
3400	3500	37.14	23.94	10.74								
3500	3600	39.34	26.14	12.94								
3600	3700	41.54	28.34	15.14	1.94							
3700	3800	43.74	30.54	17.34	4.14							
3800	3900	45.94	32.74	19.54	6.34							
3900	4000	48.14	34.94	21.74	8.54							
4000	4100	50.34	37.14	23.94	10.74							
4100	4200	52.54	39.34	26.14	12.94							
4200	4300	54.74	41.54	28.34	15.14	1.94						
4300	4500	58.04	44.84	31.64	18.44	5.24						
4500	4700	62.44	49.24	36.04	22.84	9.64						
4700	4900	66.84	53.64	40.44	27.24	14.04	0.84					
4900	5100	71.24	58.04	44.84	31.64	18.44	5.24					
5100	5300	79.87	66.67	53.47	40.27	27.07	13.87	0.67				
5300	5600	90.87	77.67	64.47	51.27	38.07	24.87	11.67				
5600	5900	104.07	90.87	77.67	64.47	51.27	38.07	24.87	11.67			
5900	6300	119.47	106.27	93.07	79.87	66.67	53.47	40.27	27.07	13.87	0.67	
6300	6700	143.71	130.51	117.31	104.11	90.91	77.71	64.51	51.31	38.11	24.91	11.71
6700	7250	175.06	161.86	148.66	135.46	122.26	109.06	95.86	82.66	69.46	56.26	43.06
7250	7900	217.24	204.04	190.84	177.64	164.44	151.24	138.04	124.84	111.64	98.44	85.24
7900	8550	274.44	261.24	248.04	234.84	221.64	208.44	195.24	182.04	168.84	155.64	142.44
8550	9200	334.89	321.69	308.49	295.29	282.09	268.89	255.69	242.49	229.29	216.09	202.89

9200 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.09										
30	32	0.11										
32	34	0.14										
34	36	0.16										
36	38	0.18										
38	40	0.20										
40	42	0.22										
42	44	0.25										
44	46	0.27										
46	48	0.29										
48	50	0.31										
50	54	0.35										
54	58	0.39										
58	62	0.43										
62	66	0.51										
66	70	0.60										
70	74	0.69	0.09									
74	78	0.78	0.17									
78	82	0.87	0.26									
82	86	0.95	0.35									
86	90	1.04	0.44									
90	94	1.13	0.53									
94	98	1.22	0.61	0.01								
98	102	1.31	0.70	0.10								
102	106	1.39	0.79	0.18								
106	110	1.48	0.88	0.27								
110	114	1.57	0.97	0.36								
114	118	1.67	1.06	0.46								
118	122	1.84	1.24	0.63	0.03							
122	126	2.02	1.41	0.81	0.20							
126	131	2.22	1.61	1.01	0.40							
131	136	2.44	1.83	1.23	0.62	0.02						
136	141	2.66	2.05	1.45	0.84	0.24						
141	146	2.88	2.27	1.67	1.06	0.46						
146	151	3.10	2.49	1.89	1.28	0.68	0.07					
151	156	3.32	2.71	2.11	1.50	0.90	0.29					
156	161	3.54	2.93	2.33	1.72	1.12	0.51					
161	166	3.76	3.15	2.55	1.94	1.34	0.73	0.13				
166	171	3.98	3.37	2.77	2.16	1.56	0.95	0.35				
171	176	4.26	3.65	3.05	2.44	1.84	1.23	0.63	0.02			
176	181	4.59	3.98	3.38	2.77	2.17	1.56	0.96	0.35			
181	186	4.92	4.31	3.71	3.10	2.50	1.89	1.29	0.68	0.08		
186	201	5.58	4.97	4.37	3.76	3.16	2.55	1.95	1.34	0.74	0.13	
201	226	6.90	6.29	5.69	5.08	4.48	3.87	3.27	2.66	2.06	1.45	0.85
226	251	8.77	8.16	7.56	6.95	6.35	5.74	5.14	4.53	3.93	3.32	2.72
251	281	11.19	10.58	9.98	9.37	8.77	8.16	7.56	6.95	6.35	5.74	5.14
281	311	14.00	13.40	12.79	12.19	11.58	10.98	10.37	9.77	9.16	8.56	7.95

321 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.14										
34	36	0.16										
36	38	0.18										
38	40	0.20										
40	42	0.22										
42	44	0.25										
44	46	0.27										
46	48	0.29										
48	50	0.31										
50	52	0.33										
		0.00										
52	54	0.36										
54	56	0.38										
56	58	0.40										
58	60	0.42										
60	62	0.44										
62	64	0.47										
64	66	0.49										
66	68	0.51										
68	70	0.53										
70	72	0.55										
72	74	0.58										
74	76	0.60										
76	78	0.62	0.02									
78	80	0.64	0.04									
80	82	0.66	0.06									
82	84	0.69	0.08									
84	86	0.71	0.10									
86	88	0.73	0.13									
88	90	0.75	0.15									
90	92	0.77	0.17									
92	94	0.80	0.19									
94	96	0.82	0.21									
96	98	0.84	0.24									
98	100	0.86	0.26									
100	102	0.89	0.28									
102	104	0.93	0.33									
104	106	0.98	0.37									
106	108	1.02	0.42									
108	110	1.06	0.46									
110	112	1.11	0.50									
112	114	1.15	0.55									
114	118	1.22	0.61	0.01								
118	122	1.31	0.70	0.10								
122	126	1.39	0.79	0.18								
126	130	1.48	0.88	0.27								
130	134	1.57	0.97	0.36								
134	138	1.66	1.05	0.45								
138	142	1.75	1.14	0.54								
142	146	1.83	1.23	0.62	0.02							
146	150	1.92	1.32	0.71	0.11							

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California Withholding Schedules for 2024

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
150	154	2.01	1.41	0.80	0.20							
154	158	2.10	1.49	0.89	0.28							
158	162	2.19	1.58	0.98	0.37							
162	166	2.27	1.67	1.06	0.46							
166	170	2.36	1.76	1.15	0.55							
170	174	2.45	1.85	1.24	0.64	0.03						
174	178	2.54	1.93	1.33	0.72	0.12						
178	182	2.63	2.02	1.42	0.81	0.21						
182	186	2.71	2.11	1.50	0.90	0.29						
186	190	2.80	2.20	1.59	0.99	0.38						
190	195	2.90	2.30	1.69	1.09	0.48						
195	200	3.01	2.41	1.80	1.20	0.59						
200	205	3.12	2.52	1.91	1.31	0.70	0.10					
205	210	3.23	2.63	2.02	1.42	0.81	0.21					
210	215	3.38	2.78	2.17	1.57	0.96	0.36					
215	220	3.60	3.00	2.39	1.79	1.18	0.58					
220	225	3.82	3.22	2.61	2.01	1.40	0.80	0.19				
225	230	4.04	3.44	2.83	2.23	1.62	1.02	0.41				
230	235	4.26	3.66	3.05	2.45	1.84	1.24	0.63	0.03			
235	240	4.48	3.88	3.27	2.67	2.06	1.46	0.85	0.25			
240	245	4.70	4.10	3.49	2.89	2.28	1.68	1.07	0.47			
245	250	4.92	4.32	3.71	3.11	2.50	1.90	1.29	0.69	0.08		
250	255	5.14	4.54	3.93	3.33	2.72	2.12	1.51	0.91	0.30		
255	260	5.36	4.76	4.15	3.55	2.94	2.34	1.73	1.13	0.52		
260	265	5.58	4.98	4.37	3.77	3.16	2.56	1.95	1.35	0.74	0.14	
265	270	5.80	5.20	4.59	3.99	3.38	2.78	2.17	1.57	0.96	0.36	
270	275	6.02	5.42	4.81	4.21	3.60	3.00	2.39	1.79	1.18	0.58	
275	280	6.24	5.64	5.03	4.43	3.82	3.22	2.61	2.01	1.40	0.80	0.19
280	285	6.46	5.86	5.25	4.65	4.04	3.44	2.83	2.23	1.62	1.02	0.41
285	290	6.68	6.08	5.47	4.87	4.26	3.66	3.05	2.45	1.84	1.24	0.63
290	300	7.01	6.41	5.80	5.20	4.59	3.99	3.38	2.78	2.17	1.57	0.96
300	310	7.45	6.85	6.24	5.64	5.03	4.43	3.82	3.22	2.61	2.01	1.40
310	320	7.89	7.29	6.68	6.08	5.47	4.87	4.26	3.66	3.05	2.45	1.84
320	330	8.43	7.82	7.22	6.61	6.01	5.40	4.80	4.19	3.59	2.98	2.38
330	340	9.09	8.48	7.88	7.27	6.67	6.06	5.46	4.85	4.25	3.64	3.04
340	350	9.75	9.14	8.54	7.93	7.33	6.72	6.12	5.51	4.91	4.30	3.70
350	360	10.41	9.80	9.20	8.59	7.99	7.38	6.78	6.17	5.57	4.96	4.36
360	380	11.40	10.79	10.19	9.58	8.98	8.37	7.77	7.16	6.56	5.95	5.35
380	400	12.72	12.11	11.51	10.90	10.30	9.69	9.09	8.48	7.88	7.27	6.67
400	425	14.20	13.60	12.99	12.39	11.78	11.18	10.57	9.97	9.36	8.76	8.15
425	460	16.31	15.71	15.10	14.50	13.89	13.29	12.68	12.08	11.47	10.87	10.26
460	500	19.61	19.01	18.40	17.80	17.19	16.59	15.98	15.38	14.77	14.17	13.56
500	540	23.13	22.53	21.92	21.32	20.71	20.11	19.50	18.90	18.29	17.69	17.08
540	580	26.84	26.24	25.63	25.03	24.42	23.82	23.21	22.61	22.00	21.40	20.79

580 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2024

UNMARRIED HEAD OF HOUSEHOLD----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2024

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	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	0.17										
58	60	0.20										
60	62	0.22										
62	64	0.24										
64	66	0.26										
66	68	0.28										
68	70	0.31										
70	72	0.33										
72	74	0.35										
74	76	0.37										
76	78	0.39										
78	80	0.42										
80	82	0.44										
82	84	0.46										
84	86	0.48										
86	88	0.50										
88	90	0.53										
90	92	0.55										
92	94	0.57										
94	96	0.59										
96	100	0.62	0.02									
100	104	0.67	0.06									
104	108	0.71	0.11									
108	112	0.76	0.15									
112	116	0.80	0.20									
116	121	0.85	0.24									
121	126	0.93	0.32									
126	131	1.04	0.43									
131	136	1.15	0.54									
136	141	1.26	0.65	0.05								
141	146	1.37	0.76	0.16								
146	151	1.48	0.87	0.27								
151	156	1.59	0.98	0.38								
156	161	1.70	1.09	0.49								
161	166	1.81	1.20	0.60								
166	171	1.92	1.31	0.71	0.10							
171	176	2.03	1.42	0.82	0.21							
176	181	2.14	1.53	0.93	0.32							
181	186	2.25	1.64	1.04	0.43							
186	191	2.36	1.75	1.15	0.54							
191	196	2.47	1.86	1.26	0.65	0.05						
196	206	2.63	2.03	1.42	0.82	0.21						
206	216	2.85	2.25	1.64	1.04	0.43						
216	226	3.07	2.47	1.86	1.26	0.65	0.05					
226	236	3.29	2.69	2.08	1.48	0.87	0.27					
236	246	3.73	3.12	2.52	1.91	1.31	0.70	0.10				
246	256	4.17	3.56	2.96	2.35	1.75	1.14	0.54				
256	276	4.83	4.22	3.62	3.01	2.41	1.80	1.20	0.59			
276	296	5.71	5.10	4.50	3.89	3.29	2.68	2.08	1.47	0.87	0.26	
296	326	7.35	6.75	6.14	5.54	4.93	4.33	3.72	3.12	2.51	1.91	1.30
326	361	9.50	8.89	8.29	7.68	7.08	6.47	5.87	5.26	4.66	4.05	3.45
361	396	12.56	11.96	11.35	10.75	10.14	9.54	8.93	8.33	7.72	7.12	6.51
396	431	15.84	15.24	14.63	14.03	13.42	12.82	12.21	11.61	11.00	10.40	9.79

431 and over

(Use Method B - Exact Calculation Method)