

## CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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/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/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research and Modeling Section – 516, Mail Stop A-351  
P.O. 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 a 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 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; or  
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 the 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.**

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

## 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.

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EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of \$900, married, and claiming five withholding allowances on a 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" (\$540); 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. \$6.82

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EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,500, married, and claiming six withholding allowances on a Form W-4 or DE 4, two 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" (\$2,341); 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>-167.00</u>    |
| Salaries and wages subject to withholding:                  | <u>\$3,333.00</u> |
- Step 3**
- |  |           |
|--|-----------|
| Total number of withholding allowances claimed:            | 6         |
| Subtract number of estimated deduction allowances claimed: | <u>-2</u> |
| Net allowances for tax computation purposes:               | <u>4</u>  |
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,333 with four deductions) to arrive at the amount of tax to be withheld. \$0.40

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

## 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 W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$270	\$270	\$540	\$540
BIWEEKLY	\$540	\$540	\$1,081	\$1,081
SEMI-MONTHLY	\$585	\$585	\$1,171	\$1,171
MONTHLY	\$1,171	\$1,171	\$2,341	\$2,341
QUARTERLY	\$3,512	\$3,512	\$7,024	\$7,024
SEMI-ANNUAL	\$7,024	\$7,024	\$14,048	\$14,048
ANNUAL	\$14,048	\$14,048	\$28,095	\$28,095
DAILY/MISCELLANEOUS	\$54	\$54	\$108	\$108

### 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 DE-4 or W-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 2018

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

FOR WAGES PAID IN 2018

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	0.92										
170	180	1.03										
180	190	1.14										
190	200	1.25										
200	210	1.36										
210	220	1.47										
220	230	1.58										
230	240	1.69										
240	250	1.86										
250	260	2.08										
260	270	2.30										
270	280	2.52	0.11									
280	290	2.74	0.33									
290	300	2.96	0.55									
300	310	3.18	0.77									
310	320	3.40	0.99									
320	330	3.62	1.21									
330	340	3.84	1.43									
340	350	4.06	1.65									
350	360	4.28	1.87									
360	370	4.50	2.09									
370	380	4.72	2.31									
380	390	4.94	2.53	0.12								
390	400	5.16	2.75	0.34								
400	410	5.38	2.97	0.56								
410	420	5.60	3.19	0.78								
420	430	5.82	3.41	1.00								
430	440	6.04	3.63	1.22								
440	450	6.26	3.85	1.44								
450	460	6.48	4.07	1.66								
460	480	7.11	4.70	2.29								
480	500	7.99	5.58	3.17	0.76							
500	520	8.87	6.46	4.05	1.64							
520	540	9.75	7.34	4.93	2.52	0.11						
540	560	10.63	8.22	5.81	3.40	0.99						
560	600	11.95	9.54	7.13	4.72	2.31						
600	640	13.71	11.30	8.89	6.48	4.07	1.66					
640	680	15.47	13.06	10.65	8.24	5.83	3.42	1.01				
680	720	17.81	15.40	12.99	10.58	8.18	5.77	3.36	0.95			
720	760	20.45	18.04	15.63	13.22	10.82	8.41	6.00	3.59	1.18		
760	800	23.09	20.68	18.27	15.86	13.46	11.05	8.64	6.23	3.82	1.41	
800	840	25.73	23.32	20.91	18.50	16.10	13.69	11.28	8.87	6.46	4.05	1.64
840	880	28.37	25.96	23.55	21.14	18.74	16.33	13.92	11.51	9.10	6.69	4.28
880	920	31.01	28.60	26.19	23.78	21.38	18.97	16.56	14.15	11.74	9.33	6.92
920	960	34.48	32.07	29.66	27.25	24.84	22.43	20.02	17.61	15.21	12.80	10.39
960	1000	38.00	35.59	33.18	30.77	28.36	25.95	23.54	21.13	18.73	16.32	13.91
1000	1040	41.52	39.11	36.70	34.29	31.88	29.47	27.06	24.65	22.25	19.84	17.43
1040	1080	45.04	42.63	40.22	37.81	35.40	32.99	30.58	28.17	25.77	23.36	20.95
1080	1120	48.56	46.15	43.74	41.33	38.92	36.51	34.10	31.69	29.29	26.88	24.47
1120	1160	52.37	49.96	47.55	45.14	42.74	40.33	37.92	35.51	33.10	30.69	28.28

1160 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	0.92										
170	180	1.03										
180	190	1.14										
190	200	1.25										
200	210	1.36										
210	220	1.47										
220	230	1.58										
230	240	1.69										
240	250	1.80										
250	260	1.91										
260	270	2.02										
270	280	2.13										
280	290	2.24										
290	300	2.35										
300	310	2.46	0.05									
310	320	2.57	0.16									
320	330	2.68	0.27									
330	340	2.79	0.38									
340	350	2.90	0.49									
350	360	3.01	0.60									
360	370	3.12	0.71									
370	380	3.23	0.82									
380	390	3.34	0.93									
390	400	3.45	1.04									
400	410	3.64	1.23									
410	420	3.86	1.45									
420	430	4.08	1.67									
430	440	4.30	1.89									
440	460	4.63	2.22									
460	480	5.07	2.66									
480	500	5.51	3.10									
500	520	5.95	3.54									
520	540	6.39	3.98									
540	560	6.83	4.42	0.22								
560	580	7.27	4.86	0.66								
580	600	7.71	5.30	1.10								
600	620	8.15	5.74	1.54								
620	640	8.59	6.18	1.98								
640	660	9.03	6.62	2.42	0.01							
660	680	9.47	7.06	2.86	0.45							
680	700	9.91	7.50	3.30	0.89							
700	720	10.35	7.94	3.74	1.33							
720	740	10.79	8.38	4.18	1.77							
740	760	11.23	8.82	4.62	2.21							
760	780	11.67	9.26	5.06	2.65	0.24						
780	800	12.11	9.70	5.50	3.09	0.68						
800	820	12.55	10.14	5.94	3.53	1.12						
820	840	12.99	10.58	6.38	3.97	1.56						
840	860	13.84	11.43	6.82	4.41	2.00						
860	880	14.72	12.31	7.26	4.85	2.44	0.03					

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	15.60	13.19	7.70	5.29	2.88	0.47					
900	920	16.48	14.07	8.14	5.73	3.32	0.91					
920	940	17.36	14.95	8.96	6.55	4.14	1.73					
940	960	18.24	15.83	9.84	7.43	5.02	2.61	0.20				
960	980	19.12	16.71	10.72	8.31	5.90	3.49	1.08				
980	1000	20.00	17.59	11.60	9.19	6.78	4.37	1.96				
1000	1020	20.88	18.47	12.48	10.07	7.66	5.25	2.84	0.43			
1020	1040	21.76	19.35	13.36	10.95	8.54	6.13	3.72	1.31			
1040	1060	22.64	20.23	14.24	11.83	9.42	7.01	4.60	2.19			
1060	1080	23.52	21.11	15.12	12.71	10.30	7.89	5.48	3.07	0.66		
1080	1100	24.40	21.99	16.00	13.59	11.18	8.77	6.36	3.95	1.54		
1100	1120	25.28	22.87	16.88	14.47	12.06	9.65	7.24	4.83	2.42	0.01	
1120	1140	26.16	23.75	17.76	15.35	12.94	10.53	8.12	5.71	3.30	0.89	
1140	1170	27.26	24.85	18.86	16.45	14.04	11.63	9.22	6.81	4.40	1.99	
1170	1200	28.58	26.17	20.18	17.77	15.36	12.95	10.54	8.13	5.72	3.31	0.91
1200	1230	29.90	27.49	21.50	19.09	16.68	14.27	11.86	9.45	7.04	4.63	2.23
1230	1260	31.22	28.81	22.82	20.41	18.00	15.59	13.18	10.77	8.36	5.95	3.55
1260	1290	32.75	30.34	24.14	21.73	19.32	16.91	14.50	12.09	9.68	7.27	4.87
1290	1320	34.73	32.32	25.46	23.05	20.64	18.23	15.82	13.41	11.00	8.59	6.19
1320	1350	36.71	34.30	26.78	24.37	21.96	19.55	17.14	14.73	12.32	9.91	7.51
1350	1390	39.02	36.61	28.83	26.42	24.01	21.60	19.19	16.78	14.37	11.96	9.55
1390	1430	41.66	39.25	31.47	29.06	26.65	24.24	21.83	19.42	17.01	14.60	12.19
1430	1470	44.30	41.89	34.11	31.70	29.29	26.88	24.47	22.06	19.65	17.24	14.83
1470	1510	46.94	44.53	36.75	34.34	31.93	29.52	27.11	24.70	22.29	19.88	17.47
1510	1550	49.58	47.17	39.39	36.98	34.57	32.16	29.75	27.34	24.93	22.52	20.11
1550	1590	52.22	49.81	42.03	39.62	37.21	34.80	32.39	29.98	27.57	25.16	22.75
1590	1630	54.86	52.45	44.67	42.26	39.85	37.44	35.03	32.62	30.21	27.80	25.39
1630	1670	57.50	55.09	47.31	44.90	42.49	40.08	37.67	35.26	32.85	30.44	28.03
1670	1710	60.14	57.73	49.95	47.54	45.13	42.72	40.31	37.90	35.49	33.08	30.67
1710	1750	62.92	60.51	52.59	50.18	47.77	45.36	42.95	40.54	38.13	35.72	33.31
1750	1790	66.44	64.03	55.23	52.82	50.41	48.00	45.59	43.18	40.77	38.36	35.95
1790	1830	69.96	67.55	57.98	55.57	53.16	50.75	48.34	45.93	43.52	41.11	38.71
1830	1870	73.48	71.07	61.50	59.09	56.68	54.27	51.86	49.45	47.04	44.63	42.23
1870	1910	77.00	74.59	65.02	62.61	60.20	57.79	55.38	52.97	50.56	48.15	45.75
1910	1950	80.52	78.11	68.54	66.13	63.72	61.31	58.90	56.49	54.08	51.67	49.27
1950	2000	84.48	82.07	72.50	70.09	67.68	65.27	62.86	60.45	58.04	55.63	53.23
2000	2070	89.76	87.35	77.78	75.37	72.96	70.55	68.14	65.73	63.32	60.91	58.51
2070	2150	96.36	93.95	84.38	81.97	79.56	77.15	74.74	72.33	69.92	67.51	65.11
2150	2230	103.87	101.46	91.42	89.01	86.60	84.19	81.78	79.37	76.96	74.55	72.15
2230	2310	112.05	109.64	98.90	96.49	94.08	91.67	89.27	86.86	84.45	82.04	79.63

2310 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	1.01										
260	270	1.12										
270	280	1.23										
280	290	1.34										
290	300	1.45										
300	310	1.56										
310	320	1.67										
320	330	1.78										
330	340	1.89										
340	350	2.00										
350	360	2.11										
360	370	2.22										
370	380	2.33										
380	390	2.44	0.03									
390	400	2.55	0.14									
400	410	2.66	0.25									
410	420	2.77	0.36									
420	430	2.88	0.47									
430	440	2.99	0.58									
440	450	3.10	0.69									
450	460	3.21	0.80									
460	470	3.32	0.91									
470	480	3.43	1.02									
480	490	3.61	1.20									
490	500	3.83	1.42									
500	520	4.16	1.75									
520	540	4.60	2.19									
540	560	5.04	2.63	0.22								
560	580	5.48	3.07	0.66								
580	600	5.92	3.51	1.10								
600	620	6.36	3.95	1.54								
620	640	6.80	4.39	1.98								
640	660	7.24	4.83	2.42	0.01							
660	680	7.68	5.27	2.86	0.45							
680	700	8.12	5.71	3.30	0.89							
700	740	8.78	6.37	3.96	1.55							
740	780	9.66	7.25	4.84	2.43	0.02						
780	820	10.54	8.13	5.72	3.31	0.90						
820	860	11.42	9.01	6.60	4.19	1.78						
860	900	12.30	9.89	7.48	5.07	2.66	0.25					
900	940	13.34	10.93	8.52	6.11	3.70	1.29					
940	990	15.32	12.91	10.50	8.09	5.68	3.27	0.86				
990	1040	17.52	15.11	12.70	10.29	7.88	5.47	3.06	0.65			
1040	1090	19.72	17.31	14.90	12.49	10.08	7.67	5.26	2.85	0.44		
1090	1140	21.92	19.51	17.10	14.69	12.28	9.87	7.46	5.05	2.64	0.23	
1140	1200	25.22	22.81	20.40	17.99	15.58	13.17	10.76	8.35	5.95	3.54	1.13
1200	1260	29.18	26.77	24.36	21.95	19.54	17.13	14.72	12.31	9.91	7.50	5.09
1260	1360	34.46	32.05	29.64	27.23	24.82	22.41	20.00	17.59	15.19	12.78	10.37
1360	1460	42.18	39.77	37.36	34.95	32.55	30.14	27.73	25.32	22.91	20.50	18.09
1460	1560	50.98	48.57	46.16	43.75	41.35	38.94	36.53	34.12	31.71	29.30	26.89
1560	1660	60.27	57.86	55.45	53.04	50.63	48.22	45.81	43.41	41.00	38.59	36.18

1660 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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

FOR WAGES PAID IN 2018

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	1.18										
280	300	1.40										
300	320	1.62										
320	340	1.84										
340	360	2.06										
360	380	2.28										
380	400	2.50										
400	420	2.72										
420	440	2.94										
440	460	3.16										
460	480	3.38										
480	500	3.72										
500	520	4.16										
520	540	4.60										
540	560	5.04	0.22									
560	580	5.48	0.66									
580	600	5.92	1.10									
600	620	6.36	1.54									
620	640	6.80	1.98									
640	660	7.24	2.42									
660	680	7.68	2.86									
680	700	8.12	3.30									
700	720	8.56	3.74									
720	740	9.00	4.18									
740	760	9.44	4.62									
760	780	9.88	5.06	0.24								
780	800	10.32	5.50	0.68								
800	820	10.76	5.94	1.12								
820	860	11.42	6.60	1.78								
860	900	12.30	7.48	2.66								
900	940	13.34	8.52	3.70								
940	980	15.10	10.28	5.46	0.64							
980	1020	16.86	12.04	7.22	2.40							
1020	1070	18.84	14.02	9.20	4.38							
1070	1120	21.04	16.22	11.40	6.58	1.76						
1120	1170	23.24	18.42	13.60	8.78	3.96						
1170	1220	25.44	20.62	15.80	10.98	6.16	1.35					
1220	1270	27.64	22.82	18.00	13.18	8.36	3.55					
1270	1320	29.84	25.02	20.20	15.38	10.56	5.75	0.93				
1320	1370	32.04	27.22	22.40	17.58	12.76	7.95	3.13				
1370	1420	35.29	30.48	25.66	20.84	16.02	11.20	6.39	1.57			
1420	1470	38.59	33.78	28.96	24.14	19.32	14.50	9.69	4.87	0.05		
1470	1520	41.89	37.08	32.26	27.44	22.62	17.80	12.99	8.17	3.35		
1520	1570	45.19	40.38	35.56	30.74	25.92	21.10	16.29	11.47	6.65	1.83	
1570	1670	50.14	45.33	40.51	35.69	30.87	26.05	21.24	16.42	11.60	6.78	1.96
1670	1770	56.74	51.93	47.11	42.29	37.47	32.65	27.84	23.02	18.20	13.38	8.56
1770	1870	63.68	58.86	54.04	49.22	44.40	39.59	34.77	29.95	25.13	20.31	15.50
1870	1990	73.36	68.54	63.72	58.90	54.08	49.27	44.45	39.63	34.81	29.99	25.18
1990	2110	83.92	79.10	74.28	69.46	64.64	59.83	55.01	50.19	45.37	40.55	35.74
2110	2230	94.48	89.66	84.84	80.02	75.20	70.39	65.57	60.75	55.93	51.11	46.30
2230	2350	105.77	100.95	96.13	91.31	86.49	81.68	76.86	72.04	67.22	62.40	57.59

2350 and over

(Use Method B - Exact Calculation Method)



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	1.18										
280	300	1.40										
300	320	1.62										
320	340	1.84										
340	360	2.06										
360	380	2.28										
380	400	2.50										
400	420	2.72										
420	440	2.94										
440	460	3.16										
460	480	3.38										
480	500	3.60										
500	520	3.82										
520	540	4.04										
540	560	4.26										
560	580	4.48										
580	600	4.70										
600	620	4.92	0.10									
620	640	5.14	0.32									
640	660	5.36	0.54									
660	680	5.58	0.76									
680	700	5.80	0.98									
700	720	6.02	1.20									
720	740	6.24	1.42									
740	760	6.46	1.64									
760	780	6.68	1.86									
780	800	6.90	2.08									
800	820	7.28	2.47									
820	840	7.72	2.91									
840	860	8.16	3.35									
860	880	8.60	3.79									
880	900	9.04	4.23									
900	920	9.48	4.67									
920	940	9.92	5.11									
940	960	10.36	5.55									
960	980	10.80	5.99									
980	1000	11.24	6.43									
1000	1020	11.68	6.87									
1020	1060	12.34	7.53									
1060	1100	13.22	8.41									
1100	1140	14.10	9.29	0.88								
1140	1180	14.98	10.17	1.76								
1180	1220	15.86	11.05	2.64								
1220	1260	16.74	11.93	3.52								
1260	1300	17.62	12.81	4.40								
1300	1340	18.50	13.69	5.28	0.47							
1340	1380	19.38	14.57	6.16	1.35							
1380	1420	20.26	15.45	7.04	2.23							
1420	1460	21.14	16.33	7.92	3.11							
1460	1500	22.02	17.21	8.80	3.99							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
		0	1	2	3	4	5	6	7	8	9	10 OR MORE		
1500	1540	22.90	18.09	9.68	4.87	0.05								
1540	1580	23.78	18.97	10.56	5.75	0.93								
1580	1620	24.66	19.85	11.44	6.63	1.81								
1620	1660	25.54	20.73	12.32	7.51	2.69								
1660	1700	26.80	21.98	13.20	8.39	3.57								
1700	1740	28.56	23.74	14.08	9.27	4.45								
1740	1780	30.32	25.50	14.96	10.15	5.33	0.51							
1780	1820	32.08	27.26	15.84	11.03	6.21	1.39							
1820	1860	33.84	29.02	17.04	12.22	7.40	2.58							
1860	1900	35.60	30.78	18.80	13.98	9.16	4.34							
1900	1940	37.36	32.54	20.56	15.74	10.92	6.10	1.28						
1940	1980	39.12	34.30	22.32	17.50	12.68	7.86	3.04						
1980	2020	40.88	36.06	24.08	19.26	14.44	9.62	4.80						
2020	2060	42.64	37.82	25.84	21.02	16.20	11.38	6.56	1.75					
2060	2100	44.40	39.58	27.60	22.78	17.96	13.14	8.32	3.51					
2100	2140	46.16	41.34	29.36	24.54	19.72	14.90	10.08	5.27	0.45				
2140	2180	47.92	43.10	31.12	26.30	21.48	16.66	11.84	7.03	2.21				
2180	2220	49.68	44.86	32.88	28.06	23.24	18.42	13.60	8.79	3.97				
2220	2260	51.44	46.62	34.64	29.82	25.00	20.18	15.36	10.55	5.73	0.91			
2260	2300	53.20	48.38	36.40	31.58	26.76	21.94	17.12	12.31	7.49	2.67			
2300	2350	55.18	50.36	38.38	33.56	28.74	23.92	19.10	14.29	9.47	4.65			
2350	2400	57.38	52.56	40.58	35.76	30.94	26.12	21.30	16.49	11.67	6.85	2.03		
2400	2450	59.58	54.76	42.78	37.96	33.14	28.32	23.50	18.69	13.87	9.05	4.23		
2450	2500	61.78	56.96	44.98	40.16	35.34	30.52	25.70	20.89	16.07	11.25	6.43		
2500	2550	63.98	59.16	47.18	42.36	37.54	32.72	27.90	23.09	18.27	13.45	8.63		
2550	2600	67.15	62.33	49.38	44.56	39.74	34.92	30.10	25.29	20.47	15.65	10.83		
2600	2650	70.45	65.63	51.58	46.76	41.94	37.12	32.30	27.49	22.67	17.85	13.03		
2650	2700	73.75	68.93	53.78	48.96	44.14	39.32	34.50	29.69	24.87	20.05	15.23		
2700	2750	77.05	72.23	56.66	51.84	47.02	42.21	37.39	32.57	27.75	22.93	18.12		
2750	2800	80.35	75.53	59.96	55.14	50.32	45.51	40.69	35.87	31.05	26.23	21.42		
2800	2850	83.65	78.83	63.26	58.44	53.62	48.81	43.99	39.17	34.35	29.53	24.72		
2850	2900	86.95	82.13	66.56	61.74	56.92	52.11	47.29	42.47	37.65	32.83	28.02		
2900	2950	90.25	85.43	69.86	65.04	60.22	55.41	50.59	45.77	40.95	36.13	31.32		
2950	3000	93.55	88.73	73.16	68.34	63.52	58.71	53.89	49.07	44.25	39.43	34.62		
3000	3050	96.85	92.03	76.46	71.64	66.82	62.01	57.19	52.37	47.55	42.73	37.92		
3050	3150	101.80	96.98	81.41	76.59	71.77	66.96	62.14	57.32	52.50	47.68	42.87		
3150	3250	108.40	103.58	88.01	83.19	78.37	73.56	68.74	63.92	59.10	54.28	49.47		
3250	3350	115.00	110.18	94.61	89.79	84.97	80.16	75.34	70.52	65.70	60.88	56.07		
3350	3450	121.60	116.78	101.21	96.39	91.57	86.76	81.94	77.12	72.30	67.48	62.67		
3450	3550	129.37	124.55	107.81	102.99	98.17	93.36	88.54	83.72	78.90	74.08	69.27		
3550	3650	138.17	133.35	114.41	109.59	104.77	99.96	95.14	90.32	85.50	80.68	75.87		
3650	3750	146.97	142.15	122.99	118.18	113.36	108.54	103.72	98.90	94.09	89.27	84.45		
3750	3850	155.77	150.95	131.79	126.98	122.16	117.34	112.52	107.70	102.89	98.07	93.25		
3850	3950	164.57	159.75	140.59	135.78	130.96	126.14	121.32	116.50	111.69	106.87	102.05		
3950	4050	173.37	168.55	149.39	144.58	139.76	134.94	130.12	125.30	120.49	115.67	110.85		
4050	4160	182.61	177.79	158.63	153.82	149.00	144.18	139.36	134.54	129.73	124.91	120.09		
4160	4310	194.05	189.23	170.07	165.26	160.44	155.62	150.80	145.98	141.17	136.35	131.53		
4310	4460	208.25	203.43	183.27	178.46	173.64	168.82	164.00	159.18	154.37	149.55	144.73		
4460	4610	223.59	218.78	197.29	192.47	187.66	182.84	178.02	173.20	168.38	163.57	158.75		

4610 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	2.69										
580	600	2.91										
600	620	3.13										
620	640	3.35										
640	660	3.57										
660	680	3.79										
680	700	4.01										
700	720	4.23										
720	740	4.45										
740	760	4.67										
760	780	4.89	0.07									
780	800	5.11	0.29									
800	820	5.33	0.51									
820	840	5.55	0.73									
840	860	5.77	0.95									
860	880	5.99	1.17									
880	900	6.21	1.39									
900	920	6.43	1.61									
920	940	6.65	1.83									
940	960	6.87	2.05									
960	980	7.22	2.40									
980	1000	7.66	2.84									
1000	1040	8.32	3.50									
1040	1080	9.20	4.38									
1080	1120	10.08	5.26	0.44								
1120	1160	10.96	6.14	1.32								
1160	1200	11.84	7.02	2.20								
1200	1250	12.83	8.01	3.19								
1250	1300	13.93	9.11	4.29								
1300	1350	15.03	10.21	5.39	0.58							
1350	1400	16.13	11.31	6.49	1.68							
1400	1450	17.23	12.41	7.59	2.78							
1450	1500	18.33	13.51	8.69	3.88							
1500	1550	19.43	14.61	9.79	4.98	0.16						
1550	1600	20.53	15.71	10.89	6.08	1.26						
1600	1650	21.63	16.81	11.99	7.18	2.36						
1650	1700	22.73	17.91	13.09	8.28	3.46						
1700	1750	23.83	19.01	14.19	9.38	4.56						
1750	1800	24.93	20.11	15.29	10.48	5.66	0.84					
1800	1850	26.03	21.21	16.39	11.58	6.76	1.94					
1850	1950	29.31	24.49	19.68	14.86	10.04	5.22	0.40				
1950	2050	33.71	28.89	24.08	19.26	14.44	9.62	4.80				
2050	2150	38.11	33.29	28.48	23.66	18.84	14.02	9.20	4.39			
2150	2250	42.51	37.69	32.88	28.06	23.24	18.42	13.60	8.79	3.97		
2250	2350	47.79	42.98	38.16	33.34	28.52	23.70	18.89	14.07	9.25	4.43	
2350	2450	54.39	49.58	44.76	39.94	35.12	30.30	25.49	20.67	15.85	11.03	6.21
2450	2550	60.99	56.18	51.36	46.54	41.72	36.90	32.09	27.27	22.45	17.63	12.81
2550	2650	67.59	62.78	57.96	53.14	48.32	43.50	38.69	33.87	29.05	24.23	19.41
2650	2750	74.19	69.38	64.56	59.74	54.92	50.10	45.29	40.47	35.65	30.83	26.01
2750	2850	82.60	77.78	72.97	68.15	63.33	58.51	53.69	48.88	44.06	39.24	34.42
2850	2990	93.16	88.34	83.53	78.71	73.89	69.07	64.25	59.44	54.62	49.80	44.98
2990	3130	105.48	100.66	95.85	91.03	86.21	81.39	76.57	71.76	66.94	62.12	57.30
3130	3270	118.49	113.67	108.85	104.04	99.22	94.40	89.58	84.76	79.95	75.13	70.31

3270 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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

FOR WAGES PAID IN 2018

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	1.47										
320	340	1.69										
340	360	1.91										
360	380	2.13										
380	400	2.35										
400	420	2.57										
420	440	2.79										
440	460	3.01										
460	480	3.23										
480	500	3.45										
500	540	3.78										
540	580	4.66										
580	620	5.54	0.32									
620	660	6.42	1.20									
660	700	7.30	2.08									
700	740	8.18	2.96									
740	780	9.06	3.84									
780	820	9.94	4.72									
820	860	10.82	5.60	0.37								
860	900	11.70	6.48	1.25								
900	940	12.58	7.36	2.13								
940	980	13.46	8.24	3.01								
980	1020	14.60	9.37	4.15								
1020	1060	16.36	11.13	5.91	0.68							
1060	1100	18.12	12.89	7.67	2.44							
1100	1140	19.88	14.65	9.43	4.20							
1140	1180	21.64	16.41	11.19	5.96	0.74						
1180	1220	23.40	18.17	12.95	7.72	2.50						
1220	1260	25.16	19.93	14.71	9.48	4.26						
1260	1300	26.92	21.69	16.47	11.24	6.02	0.79					
1300	1340	28.68	23.45	18.23	13.00	7.78	2.55					
1340	1380	30.44	25.21	19.99	14.76	9.54	4.31					
1380	1420	32.20	26.97	21.75	16.52	11.30	6.07	0.85				
1420	1460	33.96	28.73	23.51	18.28	13.06	7.83	2.61				
1460	1500	36.19	30.97	25.74	20.52	15.29	10.07	4.84				
1500	1540	38.83	33.61	28.38	23.16	17.93	12.71	7.48	2.26			
1540	1580	41.47	36.25	31.02	25.80	20.57	15.35	10.12	4.90			
1580	1620	44.11	38.89	33.66	28.44	23.21	17.99	12.76	7.54	2.31		
1620	1660	46.75	41.53	36.30	31.08	25.85	20.63	15.40	10.18	4.95		
1660	1700	49.39	44.17	38.94	33.72	28.49	23.27	18.04	12.82	7.59	2.37	
1700	1750	52.36	47.14	41.91	36.69	31.46	26.24	21.01	15.79	10.56	5.34	0.11
1750	1800	55.66	50.44	45.21	39.99	34.76	29.54	24.31	19.09	13.86	8.63	3.41
1800	1850	58.96	53.74	48.51	43.29	38.06	32.84	27.61	22.39	17.16	11.94	6.71
1850	1900	62.26	57.04	51.81	46.59	41.36	36.14	30.91	25.69	20.46	15.24	10.01
1900	1950	65.56	60.34	55.11	49.89	44.66	39.44	34.21	28.99	23.76	18.54	13.31
1950	2050	71.47	66.24	61.02	55.79	50.57	45.34	40.12	34.89	29.67	24.44	19.22
2050	2150	80.27	75.04	69.82	64.59	59.37	54.14	48.92	43.69	38.47	33.24	28.02
2150	2290	90.83	85.60	80.38	75.15	69.93	64.70	59.48	54.25	49.03	43.80	38.58
2290	2430	103.15	97.92	92.70	87.47	82.25	77.02	71.80	66.57	61.35	56.12	50.90
2430	2580	117.04	111.82	106.59	101.37	96.14	90.92	85.69	80.47	75.24	70.02	64.79

2580 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	1.47									
	320	340	1.69									
	340	360	1.91									
	360	380	2.13									
	380	400	2.35									
	400	420	2.57									
	420	440	2.79									
	440	460	3.01									
	460	480	3.23									
	480	500	3.45									
	500	520	3.67									
	520	540	3.89									
	540	560	4.11									
	560	580	4.33									
	580	600	4.55									
	600	620	4.77									
	620	640	4.99									
	640	660	5.21									
	660	680	5.43	0.20								
	680	700	5.65	0.42								
	700	720	5.87	0.64								
	720	740	6.09	0.86								
	740	760	6.31	1.08								
	760	780	6.53	1.30								
	780	800	6.75	1.52								
	800	820	6.97	1.74								
	820	840	7.19	1.96								
	840	860	7.41	2.18								
	860	880	7.71	2.49								
	880	900	8.15	2.93								
	900	920	8.59	3.37								
	920	940	9.03	3.81								
	940	960	9.47	4.25								
	960	980	9.91	4.69								
	980	1000	10.35	5.13								
	1000	1040	11.01	5.79								
	1040	1080	11.89	6.67								
	1080	1120	12.77	7.55								
	1120	1160	13.65	8.43								
	1160	1200	14.53	9.31	0.20							
	1200	1240	15.41	10.19	1.08							
	1240	1280	16.29	11.07	1.96							
	1280	1320	17.17	11.95	2.84							
	1320	1360	18.05	12.83	3.72							
	1360	1400	18.93	13.71	4.60							
	1400	1440	19.81	14.59	5.48	0.25						
	1440	1480	20.69	15.47	6.36	1.13						
	1480	1520	21.57	16.35	7.24	2.01						
	1520	1560	22.45	17.23	8.12	2.89						
	1560	1600	23.33	18.11	9.00	3.77						

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	24.21	18.99	9.88	4.65							
1640	1680	25.09	19.87	10.76	5.53	0.31						
1680	1720	25.97	20.75	11.64	6.41	1.19						
1720	1760	26.85	21.63	12.52	7.29	2.07						
1760	1800	27.73	22.51	13.40	8.17	2.95						
1800	1840	29.04	23.82	14.28	9.05	3.83						
1840	1880	30.80	25.58	15.16	9.93	4.71						
1880	1920	32.56	27.34	16.04	10.81	5.59	0.36					
1920	1960	34.32	29.10	16.92	11.69	6.47	1.24					
1960	2000	36.08	30.86	17.86	12.64	7.41	2.19					
2000	2040	37.84	32.62	19.62	14.40	9.17	3.95					
2040	2080	39.60	34.38	21.38	16.16	10.93	5.71	0.48				
2080	2120	41.36	36.14	23.14	17.92	12.69	7.47	2.24				
2120	2160	43.12	37.90	24.90	19.68	14.45	9.23	4.00				
2160	2200	44.88	39.66	26.66	21.44	16.21	10.99	5.76	0.54			
2200	2250	46.86	41.64	28.64	23.42	18.19	12.97	7.74	2.52			
2250	2300	49.06	43.84	30.84	25.62	20.39	15.17	9.94	4.72			
2300	2350	51.26	46.04	33.04	27.82	22.59	17.37	12.14	6.92	1.69		
2350	2400	53.46	48.24	35.24	30.02	24.79	19.57	14.34	9.12	3.89		
2400	2450	55.66	50.44	37.44	32.22	26.99	21.77	16.54	11.32	6.09	0.87	
2450	2500	57.86	52.64	39.64	34.42	29.19	23.97	18.74	13.52	8.29	3.07	
2500	2550	60.06	54.84	41.84	36.62	31.39	26.17	20.94	15.72	10.49	5.27	0.04
2550	2600	62.26	57.04	44.04	38.82	33.59	28.37	23.14	17.92	12.69	7.47	2.24
2600	2650	64.46	59.24	46.24	41.02	35.79	30.57	25.34	20.12	14.89	9.67	4.44
2650	2700	66.66	61.44	48.44	43.22	37.99	32.77	27.54	22.32	17.09	11.87	6.64
2700	2750	68.86	63.64	50.64	45.42	40.19	34.97	29.74	24.52	19.29	14.07	8.84
2750	2800	71.82	66.59	52.84	47.62	42.39	37.17	31.94	26.72	21.49	16.27	11.04
2800	2850	75.12	69.89	55.04	49.82	44.59	39.37	34.14	28.92	23.69	18.47	13.24
2850	2900	78.42	73.19	57.24	52.02	46.79	41.57	36.34	31.12	25.89	20.67	15.44
2900	2950	81.72	76.49	59.62	54.40	49.17	43.95	38.72	33.50	28.27	23.05	17.82
2950	3000	85.02	79.79	62.92	57.70	52.47	47.25	42.02	36.80	31.57	26.35	21.12
3000	3075	89.14	83.92	67.05	61.82	56.60	51.37	46.15	40.92	35.70	30.47	25.25
3075	3150	94.09	88.87	72.00	66.77	61.55	56.32	51.10	45.87	40.65	35.42	30.20
3150	3225	99.04	93.82	76.95	71.72	66.50	61.27	56.05	50.82	45.60	40.37	35.15
3225	3300	103.99	98.77	81.90	76.67	71.45	66.22	61.00	55.77	50.55	45.32	40.10
3300	3375	108.94	103.72	86.85	81.62	76.40	71.17	65.95	60.72	55.50	50.27	45.05
3375	3475	114.72	109.49	92.62	87.40	82.17	76.95	71.72	66.50	61.27	56.05	50.82
3475	3575	121.32	116.09	99.22	94.00	88.77	83.55	78.32	73.10	67.87	62.65	57.42
3575	3675	127.92	122.69	105.82	100.60	95.37	90.15	84.92	79.70	74.47	69.25	64.02
3675	3775	134.52	129.29	112.42	107.20	101.97	96.75	91.52	86.30	81.07	75.85	70.62
3775	3875	143.07	137.84	119.02	113.80	108.57	103.35	98.12	92.90	87.67	82.45	77.22
3875	3975	151.87	146.64	125.88	120.66	115.43	110.21	104.98	99.76	94.53	89.31	84.08
3975	4075	160.67	155.44	134.68	129.46	124.23	119.01	113.78	108.56	103.33	98.11	92.88
4075	4175	169.47	164.24	143.48	138.26	133.03	127.81	122.58	117.36	112.13	106.91	101.68
4175	4325	180.47	175.24	154.48	149.26	144.03	138.81	133.58	128.36	123.13	117.91	112.68
4325	4575	198.07	192.84	172.08	166.86	161.63	156.41	151.18	145.96	140.73	135.51	130.28
4575	4825	220.43	215.21	194.08	188.86	183.63	178.41	173.18	167.96	162.73	157.51	152.28
4825	5075	246.01	240.78	217.50	212.27	207.05	201.82	196.60	191.37	186.15	180.92	175.70

5075 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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

FOR WAGES PAID IN 2018

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	2.83										
620	640	3.05										
640	660	3.27										
660	680	3.49										
680	700	3.71										
700	720	3.93										
720	740	4.15										
740	760	4.37										
760	780	4.59										
780	800	4.81										
800	820	5.03										
820	840	5.25	0.02									
840	860	5.47	0.24									
860	880	5.69	0.46									
880	900	5.91	0.68									
900	940	6.24	1.01									
940	980	6.68	1.45									
980	1020	7.12	1.89									
1020	1060	7.57	2.34									
1060	1100	8.45	3.22									
1100	1140	9.33	4.10									
1140	1180	10.21	4.98									
1180	1220	11.09	5.86	0.64								
1220	1260	11.97	6.74	1.52								
1260	1300	12.85	7.62	2.40								
1300	1350	13.84	8.61	3.39								
1350	1400	14.94	9.71	4.49								
1400	1450	16.04	10.81	5.59	0.36							
1450	1500	17.14	11.91	6.69	1.46							
1500	1550	18.24	13.01	7.79	2.56							
1550	1600	19.34	14.11	8.89	3.66							
1600	1650	20.44	15.21	9.99	4.76							
1650	1700	21.54	16.31	11.09	5.86	0.64						
1700	1750	22.64	17.41	12.19	6.96	1.74						
1750	1800	23.74	18.51	13.29	8.06	2.84						
1800	1900	25.39	20.16	14.94	9.71	4.49						
1900	2000	27.59	22.36	17.14	11.91	6.69	1.46					
2000	2100	31.37	26.15	20.92	15.70	10.47	5.25	0.02				
2100	2200	35.77	30.55	25.32	20.10	14.87	9.65	4.42				
2200	2300	40.17	34.95	29.72	24.50	19.27	14.05	8.82	3.60			
2300	2400	44.57	39.35	34.12	28.90	23.67	18.45	13.22	8.00	2.77		
2400	2500	49.04	43.81	38.59	33.36	28.14	22.91	17.69	12.46	7.24	2.01	
2500	2600	55.64	50.41	45.19	39.96	34.74	29.51	24.29	19.06	13.84	8.61	3.39
2600	2700	62.24	57.01	51.79	46.56	41.34	36.11	30.89	25.66	20.44	15.21	9.99
2700	2800	68.84	63.61	58.39	53.16	47.94	42.71	37.49	32.26	27.04	21.81	16.59
2800	2940	76.76	71.53	66.31	61.08	55.86	50.63	45.41	40.18	34.96	29.73	24.51
2940	3080	87.43	82.20	76.98	71.75	66.53	61.30	56.08	50.85	45.63	40.40	35.18
3080	3240	100.63	95.40	90.18	84.95	79.73	74.50	69.28	64.05	58.83	53.60	48.38
3240	3400	114.71	109.48	104.26	99.03	93.81	88.58	83.36	78.13	72.91	67.68	62.46
3400	3560	129.72	124.49	119.27	114.04	108.82	103.59	98.37	93.14	87.92	82.69	77.47

3560 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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

FOR WAGES PAID IN 2018

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	2.94										
640	680	3.38										
680	720	3.82										
720	760	4.26										
760	800	4.70										
800	840	5.14										
840	880	5.58										
880	920	6.02										
920	960	6.46										
960	1000	6.90										
1000	1050	7.39										
1050	1100	8.34										
1100	1150	9.44										
1150	1200	10.54	0.09									
1200	1250	11.64	1.19									
1250	1300	12.74	2.29									
1300	1350	13.84	3.39									
1350	1400	14.94	4.49									
1400	1450	16.04	5.59									
1450	1500	17.14	6.69									
1500	1600	18.79	8.34									
1600	1700	20.99	10.54	0.09								
1700	1800	23.19	12.74	2.29								
1800	1900	25.39	14.94	4.49								
1900	2000	27.59	17.14	6.69								
2000	2100	31.39	20.94	10.49	0.04							
2100	2200	35.79	25.34	14.89	4.44							
2200	2300	40.19	29.74	19.29	8.84							
2300	2400	44.59	34.14	23.69	13.24	2.79						
2400	2500	48.99	38.54	28.09	17.64	7.19						
2500	2600	53.39	42.94	32.49	22.04	11.59	1.14					
2600	2700	57.79	47.34	36.89	26.44	15.99	5.54					
2700	2800	62.19	51.74	41.29	30.84	20.39	9.94					
2800	2900	66.59	56.14	45.69	35.24	24.79	14.34	3.89				
2900	3000	71.72	61.27	50.82	40.37	29.92	19.47	9.02				
3000	3100	78.32	67.87	57.42	46.97	36.52	26.07	15.62	5.17			
3100	3200	84.92	74.47	64.02	53.57	43.12	32.67	22.22	11.77	1.32		
3200	3300	91.52	81.07	70.62	60.17	49.72	39.27	28.82	18.37	7.92		
3300	3400	98.12	87.67	77.22	66.77	56.32	45.87	35.42	24.97	14.52	4.07	
3400	3500	104.72	94.27	83.82	73.37	62.92	52.47	42.02	31.57	21.12	10.67	0.22
3500	3600	111.32	100.87	90.42	79.97	69.52	59.07	48.62	38.17	27.72	17.27	6.82
3600	3700	117.92	107.47	97.02	86.57	76.12	65.67	55.22	44.77	34.32	23.87	13.42
3700	3800	124.52	114.07	103.62	93.17	82.72	72.27	61.82	51.37	40.92	30.47	20.02
3800	3900	131.12	120.67	110.22	99.77	89.32	78.87	68.42	57.97	47.52	37.07	26.62
3900	4100	142.93	132.48	122.03	111.58	101.13	90.68	80.23	69.78	59.33	48.88	38.43
4100	4300	160.53	150.08	139.63	129.18	118.73	108.28	97.83	87.38	76.93	66.48	56.03
4300	4500	178.13	167.68	157.23	146.78	136.33	125.88	115.43	104.98	94.53	84.08	73.63
4500	4800	200.13	189.68	179.23	168.78	158.33	147.88	137.43	126.98	116.53	106.08	95.63
4800	5100	227.95	217.50	207.05	196.60	186.15	175.70	165.25	154.80	144.35	133.90	123.45

5100 and over

(Use Method B - Exact Calculation Method)



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	2.94										
640	680	3.38										
680	720	3.82										
720	760	4.26										
760	800	4.70										
800	840	5.14										
840	880	5.58										
880	920	6.02										
920	960	6.46										
960	1000	6.90										
1000	1040	7.34										
1040	1080	7.78										
1080	1120	8.22										
1120	1160	8.66										
1160	1200	9.10										
1200	1240	9.54										
1240	1280	9.98										
1280	1320	10.42										
1320	1360	10.86	0.41									
1360	1400	11.30	0.85									
1400	1440	11.74	1.29									
1440	1480	12.18	1.73									
1480	1520	12.62	2.17									
1520	1560	13.06	2.61									
1560	1600	13.50	3.05									
1600	1640	13.94	3.49									
1640	1680	14.38	3.93									
1680	1720	14.82	4.37									
1720	1760	15.42	4.97									
1760	1800	16.30	5.85									
1800	1840	17.18	6.73									
1840	1880	18.06	7.61									
1880	1920	18.94	8.49									
1920	1960	19.82	9.37									
1960	2000	20.70	10.25									
2000	2040	21.58	11.13									
2040	2080	22.46	12.01									
2080	2140	23.56	13.11									
2140	2200	24.88	14.43									
2200	2260	26.20	15.75									
2260	2320	27.52	17.07									
2320	2380	28.84	18.39	0.18								
2380	2440	30.16	19.71	1.50								
2440	2500	31.48	21.03	2.82								
2500	2560	32.80	22.35	4.14								
2560	2620	34.12	23.67	5.46								
2620	2680	35.44	24.99	6.78								
2680	2740	36.76	26.31	8.10								
2740	2800	38.08	27.63	9.42								
2800	2860	39.40	28.95	10.74	0.29							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	40.72	30.27	12.06	1.61							
2920	2980	42.04	31.59	13.38	2.93							
2980	3040	43.36	32.91	14.70	4.25							
3040	3100	44.68	34.23	16.02	5.57							
3100	3160	46.00	35.55	17.34	6.89							
3160	3220	47.32	36.87	18.66	8.21							
3220	3280	48.64	38.19	19.98	9.53							
3280	3340	49.96	39.51	21.30	10.85	0.40						
3340	3400	51.28	40.83	22.62	12.17	1.72						
3400	3460	52.60	42.15	23.94	13.49	3.04						
3460	3520	53.92	43.47	25.26	14.81	4.36						
3520	3580	55.24	44.79	26.58	16.13	5.68						
3580	3640	56.76	46.31	27.90	17.45	7.00						
3640	3700	59.40	48.95	29.22	18.77	8.32						
3700	3800	62.92	52.47	30.98	20.53	10.08						
3800	3900	67.32	56.87	33.18	22.73	12.28	1.83					
3900	4000	71.72	61.27	35.38	24.93	14.48	4.03					
4000	4100	76.12	65.67	39.69	29.24	18.79	8.34					
4100	4200	80.52	70.07	44.09	33.64	23.19	12.74	2.29				
4200	4300	84.92	74.47	48.49	38.04	27.59	17.14	6.69				
4300	4400	89.32	78.87	52.89	42.44	31.99	21.54	11.09	0.64			
4400	4500	93.72	83.27	57.29	46.84	36.39	25.94	15.49	5.04			
4500	4600	98.12	87.67	61.69	51.24	40.79	30.34	19.89	9.44			
4600	4700	102.52	92.07	66.09	55.64	45.19	34.74	24.29	13.84	3.39		
4700	4800	106.92	96.47	70.49	60.04	49.59	39.14	28.69	18.24	7.79		
4800	4900	111.32	100.87	74.89	64.44	53.99	43.54	33.09	22.64	12.19	1.74	
4900	5000	115.72	105.27	79.29	68.84	58.39	47.94	37.49	27.04	16.59	6.14	
5000	5100	120.12	109.67	83.69	73.24	62.79	52.34	41.89	31.44	20.99	10.54	0.09
5100	5200	124.52	114.07	88.09	77.64	67.19	56.74	46.29	35.84	25.39	14.94	4.49
5200	5300	128.92	118.47	92.49	82.04	71.59	61.14	50.69	40.24	29.79	19.34	8.89
5300	5400	133.32	122.87	96.89	86.44	75.99	65.54	55.09	44.64	34.19	23.74	13.29
5400	5500	137.72	127.27	101.29	90.84	80.39	69.94	59.49	49.04	38.59	28.14	17.69
5500	5600	143.64	133.19	105.69	95.24	84.79	74.34	63.89	53.44	42.99	32.54	22.09
5600	5700	150.24	139.79	110.09	99.64	89.19	78.74	68.29	57.84	47.39	36.94	26.49
5700	5800	156.84	146.39	114.49	104.04	93.59	83.14	72.69	62.24	51.79	41.34	30.89
5800	5900	163.44	152.99	119.24	108.79	98.34	87.89	77.44	66.99	56.54	46.09	35.64
5900	6000	170.04	159.59	125.84	115.39	104.94	94.49	84.04	73.59	63.14	52.69	42.24
6000	6200	179.94	169.49	135.74	125.29	114.84	104.39	93.94	83.49	73.04	62.59	52.14
6200	6400	193.14	182.69	148.94	138.49	128.04	117.59	107.14	96.69	86.24	75.79	65.34
6400	6600	206.34	195.89	162.14	151.69	141.24	130.79	120.34	109.89	99.44	88.99	78.54
6600	6800	219.54	209.09	175.34	164.89	154.44	143.99	133.54	123.09	112.64	102.19	91.74
6800	7000	232.74	222.29	188.54	178.09	167.64	157.19	146.74	136.29	125.84	115.39	104.94
7000	7200	245.94	235.49	201.74	191.29	180.84	170.39	159.94	149.49	139.04	128.59	118.14
7200	7400	259.14	248.69	214.94	204.49	194.04	183.59	173.14	162.69	152.24	141.79	131.34
7400	7600	272.93	262.48	228.14	217.69	207.24	196.79	186.34	175.89	165.44	154.99	144.54
7600	7800	290.53	280.08	241.34	230.89	220.44	209.99	199.54	189.09	178.64	168.19	157.74
7800	8000	308.13	297.68	256.17	245.72	235.27	224.82	214.37	203.92	193.47	183.02	172.57
8000	8200	325.73	315.28	273.77	263.32	252.87	242.42	231.97	221.52	211.07	200.62	190.17
8200	8400	343.33	332.88	291.37	280.92	270.47	260.02	249.57	239.12	228.67	218.22	207.77
8400	8600	360.93	350.48	308.97	298.52	288.07	277.62	267.17	256.72	246.27	235.82	225.37
8600	8800	378.53	368.08	326.57	316.12	305.67	295.22	284.77	274.32	263.87	253.42	242.97
8800	9060	398.77	388.32	346.81	336.36	325.91	315.46	305.01	294.56	284.11	273.66	263.21
9060	9360	423.41	412.96	371.45	361.00	350.55	340.10	329.65	319.20	308.75	298.30	287.85
9360	9660	452.11	441.66	397.85	387.40	376.95	366.50	356.05	345.60	335.15	324.70	314.25
9660	9960	482.80	472.35	425.79	415.34	404.89	394.44	383.99	373.54	363.09	352.64	342.19

9960 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	7.91										
1450	1500	8.46										
1500	1550	9.01										
1550	1600	9.56										
1600	1650	10.11										
1650	1700	10.66	0.21									
1700	1750	11.21	0.76									
1750	1800	11.76	1.31									
1800	1850	12.31	1.86									
1850	1900	12.86	2.41									
1900	1950	13.41	2.96									
1950	2000	13.96	3.51									
2000	2050	14.51	4.06									
2050	2100	15.06	4.61									
2100	2150	16.13	5.68									
2150	2200	17.23	6.78									
2200	2250	18.33	7.88									
2250	2300	19.43	8.98									
2300	2350	20.53	10.08									
2350	2400	21.63	11.18	0.73								
2400	2450	22.73	12.28	1.83								
2450	2500	23.83	13.38	2.93								
2500	2600	25.48	15.03	4.58								
2600	2700	27.68	17.23	6.78								
2700	2800	29.88	19.43	8.98								
2800	2900	32.08	21.63	11.18	0.73							
2900	3000	34.28	23.83	13.38	2.93							
3000	3100	36.48	26.03	15.58	5.13							
3100	3200	38.68	28.23	17.78	7.33							
3200	3300	40.88	30.43	19.98	9.53							
3300	3400	43.08	32.63	22.18	11.73	1.28						
3400	3500	45.28	34.83	24.38	13.93	3.48						
3500	3600	47.48	37.03	26.58	16.13	5.68						
3600	3700	49.68	39.23	28.78	18.33	7.88						
3700	3800	51.88	41.43	30.98	20.53	10.08						
3800	3900	54.08	43.63	33.18	22.73	12.28	1.83					
3900	4000	56.28	45.83	35.38	24.93	14.48	4.03					
4000	4100	60.54	50.09	39.64	29.19	18.74	8.29					
4100	4200	64.94	54.49	44.04	33.59	23.14	12.69	2.24				
4200	4300	69.34	58.89	48.44	37.99	27.54	17.09	6.64				
4300	4500	75.94	65.49	55.04	44.59	34.14	23.69	13.24	2.79			
4500	4700	84.74	74.29	63.84	53.39	42.94	32.49	22.04	11.59	1.14		
4700	4900	93.54	83.09	72.64	62.19	51.74	41.29	30.84	20.39	9.94		
4900	5100	104.68	94.23	83.78	73.33	62.88	52.43	41.98	31.53	21.08	10.63	0.18
5100	5300	117.88	107.43	96.98	86.53	76.08	65.63	55.18	44.73	34.28	23.83	13.38
5300	5500	131.08	120.63	110.18	99.73	89.28	78.83	68.38	57.93	47.48	37.03	26.58
5500	5700	144.28	133.83	123.38	112.93	102.48	92.03	81.58	71.13	60.68	50.23	39.78
5700	5900	157.48	147.03	136.58	126.13	115.68	105.23	94.78	84.33	73.88	63.43	52.98
5900	6100	173.10	162.65	152.20	141.75	131.30	120.85	110.40	99.95	89.50	79.05	68.60
6100	6300	190.70	180.25	169.80	159.35	148.90	138.45	128.00	117.55	107.10	96.65	86.20
6300	6500	208.30	197.85	187.40	176.95	166.50	156.05	145.60	135.15	124.70	114.25	103.80
6500	6800	230.30	219.85	209.40	198.95	188.50	178.05	167.60	157.15	146.70	136.25	125.80
6800	7100	258.41	247.96	237.51	227.06	216.61	206.16	195.71	185.26	174.81	164.36	153.91

7100 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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

FOR WAGES PAID IN 2018

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	0.14										
30	32	0.16										
32	34	0.18										
34	36	0.21										
36	38	0.23										
38	40	0.25										
40	42	0.27										
42	44	0.29										
44	46	0.32										
46	48	0.34										
48	50	0.37										
50	54	0.43										
54	58	0.52	0.04									
58	62	0.61	0.13									
62	66	0.70	0.21									
66	70	0.79	0.30									
70	74	0.87	0.39									
74	78	0.96	0.48									
78	82	1.05	0.57	0.08								
82	86	1.14	0.65	0.17								
86	90	1.23	0.74	0.26								
90	94	1.33	0.85	0.36								
94	98	1.51	1.02	0.54	0.05							
98	102	1.68	1.20	0.71	0.23							
102	106	1.86	1.37	0.89	0.41							
106	110	2.03	1.55	1.07	0.58	0.10						
110	114	2.21	1.73	1.24	0.76	0.27						
114	118	2.39	1.90	1.42	0.93	0.45						
118	122	2.56	2.08	1.59	1.11	0.63	0.14					
122	126	2.74	2.25	1.77	1.29	0.80	0.32					
126	130	2.91	2.43	1.95	1.46	0.98	0.49	0.01				
130	135	3.11	2.63	2.14	1.66	1.18	0.69	0.21				
135	140	3.40	2.92	2.43	1.95	1.47	0.98	0.50	0.01			
140	145	3.73	3.25	2.76	2.28	1.80	1.31	0.83	0.34			
145	150	4.06	3.58	3.09	2.61	2.13	1.64	1.16	0.67	0.19		
150	155	4.39	3.91	3.42	2.94	2.46	1.97	1.49	1.00	0.52	0.04	
155	160	4.72	4.24	3.75	3.27	2.79	2.30	1.82	1.33	0.85	0.37	
160	165	5.05	4.57	4.08	3.60	3.12	2.63	2.15	1.66	1.18	0.70	0.21
165	170	5.38	4.90	4.41	3.93	3.45	2.96	2.48	1.99	1.51	1.03	0.54
170	175	5.71	5.23	4.74	4.26	3.78	3.29	2.81	2.32	1.84	1.36	0.87
175	180	6.04	5.56	5.07	4.59	4.11	3.62	3.14	2.65	2.17	1.69	1.20
180	185	6.42	5.94	5.45	4.97	4.48	4.00	3.52	3.03	2.55	2.06	1.58
185	190	6.86	6.38	5.89	5.41	4.92	4.44	3.96	3.47	2.99	2.50	2.02
190	200	7.52	7.04	6.55	6.07	5.58	5.10	4.62	4.13	3.65	3.16	2.68
200	210	8.40	7.92	7.43	6.95	6.46	5.98	5.50	5.01	4.53	4.04	3.56
210	225	9.50	9.02	8.53	8.05	7.56	7.08	6.60	6.11	5.63	5.14	4.66
225	240	10.94	10.45	9.97	9.49	9.00	8.52	8.03	7.55	7.07	6.58	6.10

240 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	0.18										
34	36	0.21										
36	38	0.23										
38	40	0.25										
40	42	0.27										
42	44	0.29										
44	46	0.32										
46	48	0.34										
48	50	0.36										
50	52	0.38										
52	54	0.40										
54	56	0.43										
56	58	0.45										
58	60	0.47										
60	62	0.49	0.01									
62	64	0.51	0.03									
64	66	0.54	0.05									
66	68	0.56	0.07									
68	70	0.58	0.10									
70	72	0.60	0.12									
72	74	0.62	0.14									
74	76	0.65	0.16									
76	78	0.67	0.18									
78	80	0.69	0.21									
80	82	0.72	0.24									
82	84	0.76	0.28									
84	86	0.81	0.32									
86	88	0.85	0.37									
88	90	0.90	0.41									
90	92	0.94	0.46									
92	94	0.98	0.50									
94	96	1.03	0.54									
96	98	1.07	0.59									
98	100	1.12	0.63									
100	102	1.16	0.68									
102	104	1.20	0.72									
104	106	1.25	0.76									
106	108	1.29	0.81									
108	110	1.34	0.85	0.01								
110	112	1.38	0.90	0.05								
112	114	1.42	0.94	0.10								
114	118	1.49	1.01	0.16								
118	122	1.58	1.09	0.25								
122	126	1.67	1.18	0.34								
126	130	1.75	1.27	0.43								
130	134	1.84	1.36	0.52	0.03							
134	138	1.93	1.45	0.60	0.12							
138	142	2.02	1.53	0.69	0.21							
142	146	2.11	1.62	0.78	0.30							
146	150	2.19	1.71	0.87	0.38							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2018

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	2.28	1.80	0.96	0.47							
154	158	2.37	1.89	1.04	0.56	0.08						
158	162	2.46	1.97	1.13	0.65	0.16						
162	166	2.55	2.06	1.22	0.74	0.25						
166	170	2.67	2.19	1.31	0.82	0.34						
170	174	2.85	2.36	1.40	0.91	0.43						
174	178	3.02	2.54	1.48	1.00	0.52	0.03					
178	182	3.20	2.72	1.57	1.09	0.60	0.12					
182	186	3.38	2.89	1.69	1.21	0.72	0.24					
186	190	3.55	3.07	1.87	1.38	0.90	0.41					
190	195	3.75	3.27	2.06	1.58	1.10	0.61	0.13				
195	200	3.97	3.49	2.28	1.80	1.32	0.83	0.35				
200	205	4.19	3.71	2.50	2.02	1.54	1.05	0.57	0.08			
205	210	4.41	3.93	2.72	2.24	1.76	1.27	0.79	0.30			
210	215	4.63	4.15	2.94	2.46	1.98	1.49	1.01	0.52	0.04		
215	220	4.85	4.37	3.16	2.68	2.20	1.71	1.23	0.74	0.26		
220	225	5.07	4.59	3.38	2.90	2.42	1.93	1.45	0.96	0.48		
225	230	5.29	4.81	3.60	3.12	2.64	2.15	1.67	1.18	0.70	0.22	
230	235	5.51	5.03	3.82	3.34	2.86	2.37	1.89	1.40	0.92	0.44	
235	240	5.73	5.25	4.04	3.56	3.08	2.59	2.11	1.62	1.14	0.66	0.17
240	245	5.95	5.47	4.26	3.78	3.30	2.81	2.33	1.84	1.36	0.88	0.39
245	250	6.17	5.69	4.48	4.00	3.52	3.03	2.55	2.06	1.58	1.10	0.61
250	255	6.39	5.91	4.70	4.22	3.74	3.25	2.77	2.28	1.80	1.32	0.83
255	260	6.72	6.24	4.92	4.44	3.96	3.47	2.99	2.50	2.02	1.54	1.05
260	265	7.05	6.57	5.14	4.66	4.18	3.69	3.21	2.72	2.24	1.76	1.27
265	270	7.38	6.90	5.36	4.88	4.40	3.91	3.43	2.94	2.46	1.98	1.49
270	275	7.71	7.23	5.67	5.19	4.70	4.22	3.73	3.25	2.77	2.28	1.80
275	280	8.04	7.56	6.00	5.52	5.03	4.55	4.06	3.58	3.10	2.61	2.13
280	285	8.37	7.89	6.33	5.85	5.36	4.88	4.39	3.91	3.43	2.94	2.46
285	290	8.70	8.22	6.66	6.18	5.69	5.21	4.72	4.24	3.76	3.27	2.79
290	300	9.20	8.71	7.16	6.67	6.19	5.70	5.22	4.74	4.25	3.77	3.28
300	310	9.86	9.37	7.82	7.33	6.85	6.36	5.88	5.40	4.91	4.43	3.94
310	320	10.52	10.03	8.48	7.99	7.51	7.02	6.54	6.06	5.57	5.09	4.60
320	330	11.18	10.69	9.14	8.65	8.17	7.68	7.20	6.72	6.23	5.75	5.26
330	340	11.84	11.35	9.80	9.31	8.83	8.34	7.86	7.38	6.89	6.41	5.92
340	350	12.51	12.03	10.46	9.97	9.49	9.00	8.52	8.04	7.55	7.07	6.58
350	360	13.39	12.91	11.12	10.63	10.15	9.66	9.18	8.70	8.21	7.73	7.24
360	370	14.27	13.79	11.87	11.39	10.90	10.42	9.94	9.45	8.97	8.48	8.00
370	380	15.15	14.67	12.75	12.27	11.78	11.30	10.82	10.33	9.85	9.36	8.88
380	395	16.25	15.77	13.85	13.37	12.88	12.40	11.92	11.43	10.95	10.46	9.98
395	410	17.57	17.09	15.17	14.69	14.20	13.72	13.24	12.75	12.27	11.78	11.30
410	425	18.89	18.41	16.49	16.01	15.52	15.04	14.56	14.07	13.59	13.10	12.62
425	445	20.47	19.99	18.03	17.55	17.06	16.58	16.10	15.61	15.13	14.64	14.16
445	465	22.52	22.04	19.88	19.40	18.92	18.43	17.95	17.46	16.98	16.50	16.01
465	and over											

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2018

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

FOR WAGES PAID IN 2018

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	0.27										
58	60	0.29										
60	62	0.31										
62	64	0.33										
64	66	0.36										
66	68	0.38										
68	70	0.40										
70	72	0.42										
72	74	0.44										
74	76	0.47										
76	78	0.49										
78	80	0.51	0.03									
80	82	0.53	0.05									
82	84	0.55	0.07									
84	86	0.58	0.09									
86	88	0.60	0.11									
88	90	0.62	0.14									
90	92	0.64	0.16									
92	94	0.66	0.18									
94	96	0.69	0.20									
96	100	0.75	0.26									
100	104	0.83	0.35									
104	108	0.92	0.44									
108	112	1.01	0.53	0.04								
112	116	1.10	0.61	0.13								
116	120	1.19	0.70	0.22								
120	125	1.29	0.80	0.32								
125	130	1.40	0.91	0.43								
130	135	1.51	1.02	0.54	0.05							
135	140	1.62	1.13	0.65	0.16							
140	145	1.73	1.24	0.76	0.27							
145	150	1.84	1.35	0.87	0.38							
150	155	1.95	1.46	0.98	0.49	0.01						
155	160	2.06	1.57	1.09	0.60	0.12						
160	165	2.17	1.68	1.20	0.71	0.23						
165	170	2.28	1.79	1.31	0.82	0.34						
170	175	2.39	1.90	1.42	0.93	0.45						
175	180	2.50	2.01	1.53	1.04	0.56	0.08					
180	185	2.61	2.12	1.64	1.15	0.67	0.19					
185	190	2.82	2.34	1.86	1.37	0.89	0.40					
190	195	3.04	2.56	2.08	1.59	1.11	0.62	0.14				
195	205	3.37	2.89	2.41	1.92	1.44	0.95	0.47				
205	215	3.81	3.33	2.85	2.36	1.88	1.39	0.91	0.43			
215	225	4.25	3.77	3.29	2.80	2.32	1.83	1.35	0.87	0.38		
225	235	4.79	4.31	3.82	3.34	2.85	2.37	1.89	1.40	0.92	0.43	
235	245	5.45	4.97	4.48	4.00	3.51	3.03	2.55	2.06	1.58	1.09	0.61
245	255	6.11	5.63	5.14	4.66	4.17	3.69	3.21	2.72	2.24	1.75	1.27
255	265	6.77	6.29	5.80	5.32	4.83	4.35	3.87	3.38	2.90	2.41	1.93
265	275	7.43	6.95	6.46	5.98	5.49	5.01	4.53	4.04	3.56	3.07	2.59
275	285	8.28	7.79	7.31	6.82	6.34	5.86	5.37	4.89	4.40	3.92	3.44
285	300	9.38	8.89	8.41	7.92	7.44	6.96	6.47	5.99	5.50	5.02	4.54
300	315	10.70	10.21	9.73	9.24	8.76	8.28	7.79	7.31	6.82	6.34	5.86
315	330	12.11	11.63	11.15	10.66	10.18	9.69	9.21	8.73	8.24	7.76	7.27

330 and over

(Use Method B - Exact Calculation Method)