

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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
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 a DE 4 must be used to reduce the amount of salaries & 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 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 2019

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" (\$561); 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. \$6.37

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" (\$2,429); 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. \$16.73

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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	\$280	\$280	\$561	\$561
BIWEEKLY	\$561	\$561	\$1,121	\$1,121
SEMI-MONTHLY	\$607	\$607	\$1,214	\$1,214
MONTHLY	\$1,214	\$1,214	\$2,429	\$2,429
QUARTERLY	\$3,643	\$3,643	\$7,287	\$7,287
SEMI-ANNUAL	\$7,287	\$7,287	\$14,573	\$14,573
ANNUAL	\$14,573	\$14,573	\$29,146	\$29,146
DAILY/MISCELLANEOUS	\$56	\$56	\$112	\$112

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 2019

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

FOR WAGES PAID IN 2019

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	0.88										
170	180	0.99										
180	190	1.10										
190	200	1.21										
200	210	1.32										
210	220	1.43										
220	230	1.54										
230	240	1.65										
240	250	1.76										
250	260	1.94										
260	270	2.16										
270	280	2.38										
280	290	2.60	0.11									
290	300	2.82	0.33									
300	310	3.04	0.55									
310	320	3.26	0.77									
320	330	3.48	0.99									
330	340	3.70	1.21									
340	350	3.92	1.43									
350	360	4.14	1.65									
360	370	4.36	1.87									
370	380	4.58	2.09									
380	390	4.80	2.31									
390	400	5.02	2.53	0.03								
400	410	5.24	2.75	0.25								
410	420	5.46	2.97	0.47								
420	430	5.68	3.19	0.69								
430	440	5.90	3.41	0.91								
440	450	6.12	3.63	1.13								
450	460	6.34	3.85	1.35								
460	480	6.67	4.18	1.68								
480	500	7.45	4.96	2.46								
500	520	8.33	5.84	3.34	0.84							
520	540	9.21	6.72	4.22	1.72							
540	560	10.09	7.60	5.10	2.60	0.10						
560	600	11.41	8.92	6.42	3.92	1.42						
600	640	13.17	10.68	8.18	5.68	3.18	0.69					
640	680	14.93	12.44	9.94	7.44	4.94	2.45					
680	720	16.70	14.20	11.71	9.21	6.71	4.22	1.72				
720	760	19.34	16.84	14.35	11.85	9.35	6.86	4.36	1.86			
760	800	21.98	19.48	16.99	14.49	11.99	9.50	7.00	4.50	2.00		
800	840	24.62	22.12	19.63	17.13	14.63	12.14	9.64	7.14	4.64	2.15	
840	880	27.26	24.76	22.27	19.77	17.27	14.78	12.28	9.78	7.28	4.79	2.29
880	920	29.90	27.40	24.91	22.41	19.91	17.42	14.92	12.42	9.92	7.43	4.93
920	960	32.59	30.10	27.60	25.10	22.60	20.11	17.61	15.11	12.62	10.12	7.62
960	1000	36.11	33.62	31.12	28.62	26.12	23.63	21.13	18.63	16.14	13.64	11.14
1000	1040	39.63	37.14	34.64	32.14	29.64	27.15	24.65	22.15	19.66	17.16	14.66
1040	1100	44.03	41.54	39.04	36.54	34.04	31.55	29.05	26.55	24.06	21.56	19.06
1100	1160	49.31	46.82	44.32	41.82	39.32	36.83	34.33	31.83	29.34	26.84	24.34
1160	1220	54.97	52.47	49.98	47.48	44.98	42.48	39.99	37.49	34.99	32.50	30.00

1220 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	0.88										
170	180	0.99										
180	190	1.10										
190	200	1.21										
200	210	1.32										
210	220	1.43										
220	230	1.54										
230	240	1.65										
240	250	1.76										
250	260	1.87										
260	270	1.98										
270	280	2.09										
280	290	2.20										
290	300	2.31										
300	310	2.42										
310	320	2.53	0.04									
320	330	2.64	0.15									
330	340	2.75	0.26									
340	350	2.86	0.37									
350	360	2.97	0.48									
360	370	3.08	0.59									
370	380	3.19	0.70									
380	390	3.30	0.81									
390	400	3.41	0.92									
400	410	3.52	1.03									
410	420	3.66	1.16									
420	430	3.88	1.38									
430	440	4.10	1.60									
440	460	4.43	1.93									
460	480	4.87	2.37									
480	500	5.31	2.81									
500	520	5.75	3.25									
520	540	6.19	3.69									
540	560	6.63	4.13									
560	580	7.07	4.57	0.21								
580	600	7.51	5.01	0.65								
600	620	7.95	5.45	1.09								
620	640	8.39	5.89	1.53								
640	660	8.83	6.33	1.97								
660	680	9.27	6.77	2.41								
680	700	9.71	7.21	2.85	0.36							
700	720	10.15	7.65	3.29	0.80							
720	740	10.59	8.09	3.73	1.24							
740	760	11.03	8.53	4.17	1.68							
760	780	11.47	8.97	4.61	2.12							
780	800	11.91	9.41	5.05	2.56	0.06						
800	820	12.35	9.85	5.49	3.00	0.50						
820	840	12.79	10.29	5.93	3.44	0.94						
840	860	13.23	10.73	6.37	3.88	1.38						
860	880	13.79	11.29	6.81	4.32	1.82						

--- CONTINUED NEXT PAGE ---

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

FOR WAGES PAID IN 2019

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	14.67	12.17	7.25	4.76	2.26						
900	920	15.55	13.05	7.69	5.20	2.70	0.20					
920	940	16.43	13.93	8.13	5.64	3.14	0.64					
940	960	17.31	14.81	8.59	6.09	3.60	1.10					
960	980	18.19	15.69	9.47	6.97	4.48	1.98					
980	1000	19.07	16.57	10.35	7.85	5.36	2.86	0.36				
1000	1020	19.95	17.45	11.23	8.73	6.24	3.74	1.24				
1020	1040	20.83	18.33	12.11	9.61	7.12	4.62	2.12				
1040	1060	21.71	19.21	12.99	10.49	8.00	5.50	3.00	0.51			
1060	1080	22.59	20.09	13.87	11.37	8.88	6.38	3.88	1.39			
1080	1100	23.47	20.97	14.75	12.25	9.76	7.26	4.76	2.27			
1100	1120	24.35	21.85	15.63	13.13	10.64	8.14	5.64	3.15	0.65		
1120	1140	25.23	22.73	16.51	14.01	11.52	9.02	6.52	4.03	1.53		
1140	1170	26.33	23.83	17.61	15.11	12.62	10.12	7.62	5.13	2.63	0.13	
1170	1200	27.65	25.15	18.93	16.43	13.94	11.44	8.94	6.45	3.95	1.45	
1200	1230	28.97	26.47	20.25	17.75	15.26	12.76	10.26	7.77	5.27	2.77	0.27
1230	1260	30.29	27.79	21.57	19.07	16.58	14.08	11.58	9.09	6.59	4.09	1.59
1260	1290	31.61	29.11	22.89	20.39	17.90	15.40	12.90	10.41	7.91	5.41	2.91
1290	1320	32.93	30.43	24.21	21.71	19.22	16.72	14.22	11.73	9.23	6.73	4.23
1320	1350	34.70	32.20	25.53	23.03	20.54	18.04	15.54	13.05	10.55	8.05	5.55
1350	1390	37.01	34.51	27.07	24.57	22.08	19.58	17.08	14.59	12.09	9.59	7.09
1390	1430	39.65	37.15	29.07	26.57	24.07	21.58	19.08	16.58	14.08	11.59	9.09
1430	1470	42.29	39.79	31.71	29.21	26.71	24.22	21.72	19.22	16.72	14.23	11.73
1470	1510	44.93	42.43	34.35	31.85	29.35	26.86	24.36	21.86	19.36	16.87	14.37
1510	1550	47.57	45.07	36.99	34.49	31.99	29.50	27.00	24.50	22.00	19.51	17.01
1550	1590	50.21	47.71	39.63	37.13	34.63	32.14	29.64	27.14	24.64	22.15	19.65
1590	1630	52.85	50.35	42.27	39.77	37.27	34.78	32.28	29.78	27.28	24.79	22.29
1630	1670	55.49	52.99	44.91	42.41	39.91	37.42	34.92	32.42	29.92	27.43	24.93
1670	1710	58.13	55.63	47.55	45.05	42.55	40.06	37.56	35.06	32.56	30.07	27.57
1710	1750	60.77	58.27	50.19	47.69	45.19	42.70	40.20	37.70	35.20	32.71	30.21
1750	1790	63.41	60.91	52.83	50.33	47.83	45.34	42.84	40.34	37.84	35.35	32.85
1790	1830	66.47	63.98	55.47	52.97	50.47	47.98	45.48	42.98	40.48	37.99	35.49
1830	1890	70.87	68.38	58.77	56.27	53.77	51.28	48.78	46.28	43.78	41.29	38.79
1890	1950	76.15	73.66	63.71	61.21	58.72	56.22	53.72	51.23	48.73	46.23	43.74
1950	2010	81.43	78.94	68.99	66.49	64.00	61.50	59.00	56.51	54.01	51.51	49.02
2010	2080	87.15	84.66	74.71	72.21	69.72	67.22	64.72	62.23	59.73	57.23	54.74
2080	2160	93.75	91.26	81.31	78.81	76.32	73.82	71.32	68.83	66.33	63.83	61.34
2160	2240	100.79	98.30	88.35	85.85	83.36	80.86	78.36	75.87	73.37	70.87	68.38
2240	2320	108.37	105.87	95.39	92.89	90.40	87.90	85.40	82.91	80.41	77.91	75.42
2320	2400	116.55	114.05	102.90	100.40	97.91	95.41	92.91	90.41	87.92	85.42	82.92

2400 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	0.94										
260	270	1.05										
270	280	1.16										
280	290	1.27										
290	300	1.38										
300	310	1.49										
310	320	1.60										
320	330	1.71										
330	340	1.82										
340	350	1.93										
350	360	2.04										
360	370	2.15										
370	380	2.26										
380	390	2.37										
390	400	2.48										
400	410	2.59	0.10									
410	420	2.70	0.21									
420	430	2.81	0.32									
430	440	2.92	0.43									
440	450	3.03	0.54									
450	460	3.14	0.65									
460	470	3.25	0.76									
470	480	3.36	0.87									
480	490	3.47	0.98									
490	500	3.58	1.09									
500	520	3.88	1.38									
520	540	4.32	1.82									
540	560	4.76	2.26									
560	580	5.20	2.70	0.20								
580	600	5.64	3.14	0.64								
600	620	6.08	3.58	1.08								
620	640	6.52	4.02	1.52								
640	660	6.96	4.46	1.96								
660	680	7.40	4.90	2.40								
680	700	7.84	5.34	2.84	0.35							
700	740	8.50	6.00	3.50	1.01							
740	780	9.38	6.88	4.38	1.89							
780	820	10.26	7.76	5.26	2.77	0.27						
820	860	11.14	8.64	6.14	3.65	1.15						
860	900	12.02	9.52	7.02	4.53	2.03						
900	950	13.01	10.51	8.01	5.52	3.02	0.52					
950	1000	14.70	12.20	9.70	7.20	4.71	2.21					
1000	1050	16.90	14.40	11.90	9.40	6.91	4.41	1.91				
1050	1100	19.10	16.60	14.10	11.60	9.11	6.61	4.11	1.62			
1100	1150	21.30	18.80	16.30	13.80	11.31	8.81	6.31	3.82	1.32		
1150	1230	24.52	22.03	19.53	17.03	14.54	12.04	9.54	7.04	4.55	2.05	
1230	1320	30.13	27.64	25.14	22.64	20.15	17.65	15.15	12.65	10.16	7.66	5.16
1320	1420	36.40	33.91	31.41	28.91	26.42	23.92	21.42	18.92	16.43	13.93	11.43
1420	1520	44.27	41.78	39.28	36.78	34.29	31.79	29.29	26.80	24.30	21.80	19.30
1520	1620	53.07	50.58	48.08	45.58	43.09	40.59	38.09	35.60	33.10	30.60	28.10
1620	1720	62.34	59.85	57.35	54.85	52.35	49.86	47.36	44.86	42.37	39.87	37.37

1720 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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

FOR WAGES PAID IN 2019

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	1.11										
280	300	1.33										
300	320	1.55										
320	340	1.77										
340	360	1.99										
360	380	2.21										
380	400	2.43										
400	420	2.65										
420	440	2.87										
440	460	3.09										
460	480	3.31										
480	500	3.53										
500	520	3.89										
520	540	4.33										
540	560	4.77										
560	580	5.21	0.21									
580	600	5.65	0.65									
600	620	6.09	1.09									
620	640	6.53	1.53									
640	660	6.97	1.97									
660	680	7.41	2.41									
680	700	7.85	2.85									
700	720	8.29	3.29									
720	740	8.73	3.73									
740	760	9.17	4.17									
760	780	9.61	4.61									
780	800	10.05	5.05	0.06								
800	820	10.49	5.49	0.50								
820	860	11.15	6.15	1.16								
860	900	12.03	7.03	2.04								
900	940	12.91	7.91	2.92								
940	980	14.02	9.03	4.04								
980	1020	15.78	10.79	5.80	0.80							
1020	1070	17.76	12.77	7.78	2.78							
1070	1120	19.96	14.97	9.98	4.98							
1120	1170	22.16	17.17	12.18	7.18	2.19						
1170	1220	24.36	19.37	14.38	9.38	4.39						
1220	1270	26.56	21.57	16.58	11.58	6.59	1.59					
1270	1320	28.76	23.77	18.78	13.78	8.79	3.79					
1320	1370	30.96	25.97	20.98	15.98	10.99	5.99	1.00				
1370	1420	33.16	28.17	23.18	18.18	13.19	8.19	3.20				
1420	1470	36.37	31.38	26.38	21.39	16.39	11.40	6.41	1.41			
1470	1520	39.67	34.68	29.68	24.69	19.69	14.70	9.71	4.71			
1520	1620	44.62	39.63	34.63	29.64	24.64	19.65	14.66	9.66	4.67		
1620	1720	51.22	46.23	41.23	36.24	31.24	26.25	21.26	16.26	11.27	6.27	1.28
1720	1840	58.48	53.49	48.49	43.50	38.50	33.51	28.52	23.52	18.53	13.53	8.54
1840	1960	66.95	61.95	56.96	51.96	46.97	41.98	36.98	31.99	26.99	22.00	17.01
1960	2080	77.51	72.51	67.52	62.52	57.53	52.54	47.54	42.55	37.55	32.56	27.57
2080	2200	88.07	83.07	78.08	73.08	68.09	63.10	58.10	53.11	48.11	43.12	38.13
2200	2320	98.63	93.63	88.64	83.64	78.65	73.66	68.66	63.67	58.67	53.68	48.69
2320	2440	109.94	104.95	99.95	94.96	89.96	84.97	79.98	74.98	69.99	64.99	60.00

2440 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	1.11										
280	300	1.33										
300	320	1.55										
320	340	1.77										
340	360	1.99										
360	380	2.21										
380	400	2.43										
400	420	2.65										
420	440	2.87										
440	460	3.09										
460	480	3.31										
480	500	3.53										
500	520	3.75										
520	540	3.97										
540	560	4.19										
560	580	4.41										
580	600	4.63										
600	620	4.85										
620	640	5.07	0.07									
640	660	5.29	0.29									
660	680	5.51	0.51									
680	700	5.73	0.73									
700	720	5.95	0.95									
720	740	6.17	1.17									
740	760	6.39	1.39									
760	780	6.61	1.61									
780	800	6.83	1.83									
800	820	7.05	2.05									
820	840	7.32	2.33									
840	860	7.76	2.77									
860	880	8.20	3.21									
880	900	8.64	3.65									
900	920	9.08	4.09									
920	940	9.52	4.53									
940	960	9.96	4.97									
960	980	10.40	5.41									
980	1000	10.84	5.85									
1000	1020	11.28	6.29									
1020	1060	11.94	6.95									
1060	1100	12.82	7.83									
1100	1140	13.70	8.71									
1140	1180	14.58	9.59	0.87								
1180	1220	15.46	10.47	1.75								
1220	1260	16.34	11.35	2.63								
1260	1300	17.22	12.23	3.51								
1300	1340	18.10	13.11	4.39								
1340	1380	18.98	13.99	5.27	0.27							
1380	1420	19.86	14.87	6.15	1.15							
1420	1460	20.74	15.75	7.03	2.03							
1460	1500	21.62	16.63	7.91	2.91							

--- CONTINUED NEXT PAGE ---

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	22.50	17.51	8.79	3.79							
1540	1580	23.38	18.39	9.67	4.67							
1580	1620	24.26	19.27	10.55	5.55	0.56						
1620	1660	25.14	20.15	11.43	6.43	1.44						
1660	1700	26.02	21.03	12.31	7.31	2.32						
1700	1740	26.90	21.91	13.19	8.19	3.20						
1740	1780	28.46	23.46	14.07	9.07	4.08						
1780	1820	30.22	25.22	14.95	9.95	4.96						
1820	1860	31.98	26.98	15.83	10.83	5.84	0.85					
1860	1900	33.74	28.74	16.71	11.71	6.72	1.73					
1900	1940	35.50	30.50	18.06	13.07	8.07	3.08					
1940	1980	37.26	32.26	19.82	14.83	9.83	4.84					
1980	2020	39.02	34.02	21.58	16.59	11.59	6.60	1.61				
2020	2060	40.78	35.78	23.34	18.35	13.35	8.36	3.37				
2060	2100	42.54	37.54	25.10	20.11	15.11	10.12	5.13	0.13			
2100	2140	44.30	39.30	26.86	21.87	16.87	11.88	6.89	1.89			
2140	2180	46.06	41.06	28.62	23.63	18.63	13.64	8.65	3.65			
2180	2220	47.82	42.82	30.38	25.39	20.39	15.40	10.41	5.41	0.42		
2220	2260	49.58	44.58	32.14	27.15	22.15	17.16	12.17	7.17	2.18		
2260	2300	51.34	46.34	33.90	28.91	23.91	18.92	13.93	8.93	3.94		
2300	2350	53.32	48.32	35.88	30.89	25.89	20.90	15.91	10.91	5.92	0.92	
2350	2400	55.52	50.52	38.08	33.09	28.09	23.10	18.11	13.11	8.12	3.12	
2400	2450	57.72	52.72	40.28	35.29	30.29	25.30	20.31	15.31	10.32	5.32	0.33
2450	2500	59.92	54.92	42.48	37.49	32.49	27.50	22.51	17.51	12.52	7.52	2.53
2500	2550	62.12	57.12	44.68	39.69	34.69	29.70	24.71	19.71	14.72	9.72	4.73
2550	2600	64.32	59.32	46.88	41.89	36.89	31.90	26.91	21.91	16.92	11.92	6.93
2600	2650	66.52	61.52	49.08	44.09	39.09	34.10	29.11	24.11	19.12	14.12	9.13
2650	2700	69.72	64.73	51.28	46.29	41.29	36.30	31.31	26.31	21.32	16.32	11.33
2700	2750	73.02	68.03	53.48	48.49	43.49	38.50	33.51	28.51	23.52	18.52	13.53
2750	2800	76.32	71.33	55.68	50.69	45.69	40.70	35.71	30.71	25.72	20.72	15.73
2800	2850	79.62	74.63	58.46	53.47	48.48	43.48	38.49	33.49	28.50	23.51	18.51
2850	2900	82.92	77.93	61.76	56.77	51.78	46.78	41.79	36.79	31.80	26.81	21.81
2900	2950	86.22	81.23	65.06	60.07	55.08	50.08	45.09	40.09	35.10	30.11	25.11
2950	3000	89.52	84.53	68.36	63.37	58.38	53.38	48.39	43.39	38.40	33.41	28.41
3000	3050	92.82	87.83	71.66	66.67	61.68	56.68	51.69	46.69	41.70	36.71	31.71
3050	3150	97.77	92.78	76.61	71.62	66.63	61.63	56.64	51.64	46.65	41.66	36.66
3150	3250	104.37	99.38	83.21	78.22	73.23	68.23	63.24	58.24	53.25	48.26	43.26
3250	3350	110.97	105.98	89.81	84.82	79.83	74.83	69.84	64.84	59.85	54.86	49.86
3350	3450	117.57	112.58	96.41	91.42	86.43	81.43	76.44	71.44	66.45	61.46	56.46
3450	3550	124.17	119.18	103.01	98.02	93.03	88.03	83.04	78.04	73.05	68.06	63.06
3550	3650	131.19	126.19	109.61	104.62	99.63	94.63	89.64	84.64	79.65	74.66	69.66
3650	3770	140.87	135.87	116.87	111.88	106.89	101.89	96.90	91.90	86.91	81.92	76.92
3770	3890	151.43	146.43	126.54	121.55	116.55	111.56	106.57	101.57	96.58	91.58	86.59
3890	4040	163.31	158.31	138.42	133.43	128.43	123.44	118.45	113.45	108.46	103.46	98.47
4040	4190	176.51	171.51	151.62	146.63	141.63	136.64	131.65	126.65	121.66	116.66	111.67
4190	4340	189.71	184.71	164.82	159.83	154.83	149.84	144.85	139.85	134.86	129.86	124.87
4340	4490	202.91	197.91	178.02	173.03	168.03	163.04	158.05	153.05	148.06	143.06	138.07
4490	4640	217.25	212.25	191.22	186.23	181.23	176.24	171.25	166.25	161.26	156.26	151.27
4640	4790	232.59	227.60	205.29	200.29	195.30	190.31	185.31	180.32	175.32	170.33	165.34

4790 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	2.55										
580	600	2.77										
600	620	2.99										
620	640	3.21										
640	660	3.43										
660	680	3.65										
680	700	3.87										
700	720	4.09										
720	740	4.31										
740	760	4.53										
760	780	4.75										
780	800	4.97										
800	820	5.19	0.19									
820	840	5.41	0.41									
840	860	5.63	0.63									
860	880	5.85	0.85									
880	900	6.07	1.07									
900	920	6.29	1.29									
920	940	6.51	1.51									
940	960	6.73	1.73									
960	980	6.95	1.95									
980	1000	7.17	2.17									
1000	1040	7.75	2.76									
1040	1080	8.63	3.64									
1080	1120	9.51	4.52									
1120	1160	10.39	5.40	0.41								
1160	1200	11.27	6.28	1.29								
1200	1250	12.26	7.27	2.28								
1250	1300	13.36	8.37	3.38								
1300	1350	14.46	9.47	4.48								
1350	1400	15.56	10.57	5.58	0.58							
1400	1450	16.66	11.67	6.68	1.68							
1450	1500	17.76	12.77	7.78	2.78							
1500	1550	18.86	13.87	8.88	3.88							
1550	1600	19.96	14.97	9.98	4.98							
1600	1650	21.06	16.07	11.08	6.08	1.09						
1650	1700	22.16	17.17	12.18	7.18	2.19						
1700	1750	23.26	18.27	13.28	8.28	3.29						
1750	1800	24.36	19.37	14.38	9.38	4.39						
1800	1850	25.46	20.47	15.48	10.48	5.49	0.49					
1850	1950	27.19	22.20	17.20	12.21	7.22	2.22					
1950	2050	31.59	26.60	21.60	16.61	11.62	6.62	1.63				
2050	2150	35.99	31.00	26.00	21.01	16.02	11.02	6.03	1.03			
2150	2250	40.39	35.40	30.40	25.41	20.42	15.42	10.43	5.43	0.44		
2250	2350	44.79	39.80	34.80	29.81	24.82	19.82	14.83	9.83	4.84		
2350	2470	51.03	46.03	41.04	36.05	31.05	26.06	21.06	16.07	11.08	6.08	1.09
2470	2590	58.95	53.95	48.96	43.97	38.97	33.98	28.98	23.99	19.00	14.00	9.01
2590	2710	66.87	61.87	56.88	51.89	46.89	41.90	36.90	31.91	26.92	21.92	16.93
2710	2830	74.79	69.79	64.80	59.81	54.81	49.82	44.82	39.83	34.84	29.84	24.85
2830	2970	85.03	80.03	75.04	70.05	65.05	60.06	55.06	50.07	45.08	40.08	35.09
2970	3110	97.35	92.35	87.36	82.37	77.37	72.38	67.38	62.39	57.40	52.40	47.41
3110	3250	109.67	104.67	99.68	94.69	89.69	84.70	79.70	74.71	69.72	64.72	59.73
3250	3390	122.64	117.64	112.65	107.66	102.66	97.67	92.67	87.68	82.69	77.69	72.70

3390 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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

FOR WAGES PAID IN 2019

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	1.39										
320	340	1.61										
340	360	1.83										
360	380	2.05										
380	400	2.27										
400	420	2.49										
420	440	2.71										
440	460	2.93										
460	480	3.15										
480	500	3.37										
500	540	3.70										
540	580	4.37										
580	620	5.25										
620	660	6.13	0.72									
660	700	7.01	1.60									
700	740	7.89	2.48									
740	780	8.77	3.36									
780	820	9.65	4.24									
820	860	10.53	5.12									
860	900	11.41	6.00	0.59								
900	940	12.29	6.88	1.47								
940	980	13.17	7.76	2.35								
980	1020	14.05	8.64	3.23								
1020	1060	15.21	9.80	4.38								
1060	1100	16.97	11.56	6.14	0.73							
1100	1140	18.73	13.32	7.90	2.49							
1140	1180	20.49	15.08	9.66	4.25							
1180	1220	22.25	16.84	11.42	6.01	0.60						
1220	1260	24.01	18.60	13.18	7.77	2.36						
1260	1300	25.77	20.36	14.94	9.53	4.12						
1300	1340	27.53	22.12	16.70	11.29	5.88	0.47					
1340	1380	29.29	23.88	18.46	13.05	7.64	2.23					
1380	1420	31.05	25.64	20.22	14.81	9.40	3.99					
1420	1460	32.81	27.40	21.98	16.57	11.16	5.75	0.34				
1460	1500	34.57	29.16	23.74	18.33	12.92	7.51	2.10				
1500	1540	36.43	31.02	25.60	20.19	14.78	9.37	3.96				
1540	1580	39.07	33.66	28.24	22.83	17.42	12.01	6.60	1.18			
1580	1620	41.71	36.30	30.88	25.47	20.06	14.65	9.24	3.82			
1620	1660	44.35	38.94	33.52	28.11	22.70	17.29	11.88	6.46	1.05		
1660	1700	46.99	41.58	36.16	30.75	25.34	19.93	14.52	9.10	3.69		
1700	1750	49.96	44.55	39.13	33.72	28.31	22.90	17.49	12.07	6.66	1.25	
1750	1800	53.26	47.85	42.43	37.02	31.61	26.20	20.79	15.37	9.96	4.55	
1800	1850	56.56	51.15	45.73	40.32	34.91	29.50	24.09	18.67	13.26	7.85	2.44
1850	1950	61.51	56.10	50.68	45.27	39.86	34.45	29.04	23.62	18.21	12.80	7.39
1950	2050	68.11	62.70	57.28	51.87	46.46	41.05	35.64	30.22	24.81	19.40	13.99
2050	2150	76.20	70.78	65.37	59.96	54.55	49.14	43.72	38.31	32.90	27.49	22.08
2150	2250	85.00	79.58	74.17	68.76	63.35	57.94	52.52	47.11	41.70	36.29	30.88
2250	2370	94.68	89.26	83.85	78.44	73.03	67.62	62.20	56.79	51.38	45.97	40.56
2370	2510	106.12	100.70	95.29	89.88	84.47	79.06	73.64	68.23	62.82	57.41	52.00
2510	2650	119.29	113.88	108.47	103.05	97.64	92.23	86.82	81.41	75.99	70.58	65.17

2650 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	1.39										
320	340	1.61										
340	360	1.83										
360	380	2.05										
380	400	2.27										
400	420	2.49										
420	440	2.71										
440	460	2.93										
460	480	3.15										
480	500	3.37										
500	520	3.59										
520	540	3.81										
540	560	4.03										
560	580	4.25										
580	600	4.47										
600	620	4.69										
620	640	4.91										
640	660	5.13										
660	680	5.35										
680	700	5.57	0.16									
700	720	5.79	0.38									
720	740	6.01	0.60									
740	760	6.23	0.82									
760	780	6.45	1.04									
780	800	6.67	1.26									
800	820	6.89	1.48									
820	840	7.11	1.70									
840	860	7.33	1.92									
860	880	7.55	2.14									
880	900	7.77	2.36									
900	920	8.15	2.74									
920	940	8.59	3.18									
940	960	9.03	3.62									
960	980	9.47	4.06									
980	1000	9.91	4.50									
1000	1040	10.57	5.16									
1040	1080	11.45	6.04									
1080	1120	12.33	6.92									
1120	1160	13.21	7.80									
1160	1200	14.09	8.68									
1200	1240	14.97	9.56	0.12								
1240	1280	15.85	10.44	1.00								
1280	1320	16.73	11.32	1.88								
1320	1360	17.61	12.20	2.76								
1360	1400	18.49	13.08	3.64								
1400	1440	19.37	13.96	4.52								
1440	1480	20.25	14.84	5.40								
1480	1520	21.13	15.72	6.28	0.86							
1520	1560	22.01	16.60	7.16	1.74							
1560	1600	22.89	17.48	8.04	2.62							

--- CONTINUED NEXT PAGE ---

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	23.77	18.36	8.92	3.50							
1640	1680	24.65	19.24	9.80	4.38							
1680	1720	25.53	20.12	10.68	5.26							
1720	1760	26.41	21.00	11.56	6.14	0.73						
1760	1800	27.29	21.88	12.44	7.02	1.61						
1800	1840	28.17	22.76	13.32	7.90	2.49						
1840	1880	29.05	23.64	14.20	8.78	3.37						
1880	1920	30.56	25.15	15.08	9.66	4.25						
1920	1960	32.32	26.91	15.96	10.54	5.13						
1960	2000	34.08	28.67	16.84	11.42	6.01	0.60					
2000	2040	35.84	30.43	17.72	12.30	6.89	1.48					
2040	2080	37.60	32.19	18.71	13.30	7.89	2.47					
2080	2120	39.36	33.95	20.47	15.06	9.65	4.23					
2120	2160	41.12	35.71	22.23	16.82	11.41	5.99	0.58				
2160	2200	42.88	37.47	23.99	18.58	13.17	7.75	2.34				
2200	2250	44.86	39.45	25.97	20.56	15.15	9.73	4.32				
2250	2300	47.06	41.65	28.17	22.76	17.35	11.93	6.52	1.11			
2300	2350	49.26	43.85	30.37	24.96	19.55	14.13	8.72	3.31			
2350	2400	51.46	46.05	32.57	27.16	21.75	16.33	10.92	5.51	0.10		
2400	2450	53.66	48.25	34.77	29.36	23.95	18.53	13.12	7.71	2.30		
2450	2500	55.86	50.45	36.97	31.56	26.15	20.73	15.32	9.91	4.50		
2500	2550	58.06	52.65	39.17	33.76	28.35	22.93	17.52	12.11	6.70	1.29	
2550	2600	60.26	54.85	41.37	35.96	30.55	25.13	19.72	14.31	8.90	3.49	
2600	2650	62.46	57.05	43.57	38.16	32.75	27.33	21.92	16.51	11.10	5.69	0.27
2650	2700	64.66	59.25	45.77	40.36	34.95	29.53	24.12	18.71	13.30	7.89	2.47
2700	2750	66.86	61.45	47.97	42.56	37.15	31.73	26.32	20.91	15.50	10.09	4.67
2750	2800	69.06	63.65	50.17	44.76	39.35	33.93	28.52	23.11	17.70	12.29	6.87
2800	2850	71.26	65.85	52.37	46.96	41.55	36.13	30.72	25.31	19.90	14.49	9.07
2850	2900	74.07	68.66	54.57	49.16	43.75	38.33	32.92	27.51	22.10	16.69	11.27
2900	2950	77.37	71.96	56.77	51.36	45.95	40.53	35.12	29.71	24.30	18.89	13.47
2950	3000	80.67	75.26	58.97	53.56	48.15	42.73	37.32	31.91	26.50	21.09	15.67
3000	3075	84.80	79.38	61.87	56.46	51.04	45.63	40.22	34.81	29.40	23.98	18.57
3075	3150	89.75	84.33	66.82	61.41	55.99	50.58	45.17	39.76	34.35	28.93	23.52
3150	3225	94.70	89.28	71.77	66.36	60.94	55.53	50.12	44.71	39.30	33.88	28.47
3225	3300	99.65	94.23	76.72	71.31	65.89	60.48	55.07	49.66	44.25	38.83	33.42
3300	3375	104.60	99.18	81.67	76.26	70.84	65.43	60.02	54.61	49.20	43.78	38.37
3375	3475	110.37	104.96	87.44	82.03	76.62	71.21	65.80	60.38	54.97	49.56	44.15
3475	3575	116.97	111.56	94.04	88.63	83.22	77.81	72.40	66.98	61.57	56.16	50.75
3575	3675	123.57	118.16	100.64	95.23	89.82	84.41	79.00	73.58	68.17	62.76	57.35
3675	3775	130.17	124.76	107.24	101.83	96.42	91.01	85.60	80.18	74.77	69.36	63.95
3775	3875	136.77	131.36	113.84	108.43	103.02	97.61	92.20	86.78	81.37	75.96	70.55
3875	3975	144.33	138.92	120.44	115.03	109.62	104.21	98.80	93.38	87.97	82.56	77.15
3975	4125	155.33	149.92	128.69	123.28	117.87	112.46	107.05	101.63	96.22	90.81	85.40
4125	4275	168.53	163.12	141.57	136.16	130.75	125.33	119.92	114.51	109.10	103.69	98.27
4275	4525	186.13	180.72	159.17	153.76	148.35	142.93	137.52	132.11	126.70	121.29	115.87
4525	4775	208.13	202.72	181.17	175.76	170.35	164.93	159.52	154.11	148.70	143.29	137.87
4775	5025	230.74	225.33	203.17	197.76	192.35	186.93	181.52	176.11	170.70	165.29	159.87
5025	5275	256.32	250.90	226.73	221.32	215.91	210.50	205.08	199.67	194.26	188.85	183.44

5275 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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

FOR WAGES PAID IN 2019

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	2.68										
620	640	2.90										
640	660	3.12										
660	680	3.34										
680	700	3.56										
700	720	3.78										
720	740	4.00										
740	760	4.22										
760	780	4.44										
780	800	4.66										
800	820	4.88										
820	840	5.10										
840	860	5.32										
860	880	5.54	0.12									
880	900	5.76	0.34									
900	940	6.09	0.67									
940	980	6.53	1.11									
980	1020	6.97	1.55									
1020	1060	7.41	1.99									
1060	1100	7.86	2.45									
1100	1140	8.74	3.33									
1140	1180	9.62	4.21									
1180	1220	10.50	5.09									
1220	1260	11.38	5.97	0.56								
1260	1300	12.26	6.85	1.44								
1300	1350	13.25	7.84	2.43								
1350	1400	14.35	8.94	3.53								
1400	1450	15.45	10.04	4.63								
1450	1500	16.55	11.14	5.73	0.31							
1500	1550	17.65	12.24	6.83	1.41							
1550	1600	18.75	13.34	7.93	2.51							
1600	1650	19.85	14.44	9.03	3.61							
1650	1700	20.95	15.54	10.13	4.71							
1700	1750	22.05	16.64	11.23	5.81	0.40						
1750	1800	23.15	17.74	12.33	6.91	1.50						
1800	1900	24.80	19.39	13.98	8.56	3.15						
1900	2000	27.00	21.59	16.18	10.76	5.35						
2000	2100	29.20	23.79	18.38	12.96	7.55	2.14					
2100	2200	33.49	28.08	22.67	17.26	11.85	6.43	1.02				
2200	2300	37.89	32.48	27.07	21.66	16.25	10.83	5.42	0.01			
2300	2420	42.73	37.32	31.91	26.50	21.09	15.67	10.26	4.85			
2420	2540	48.01	42.60	37.19	31.78	26.37	20.95	15.54	10.13	4.72		
2540	2660	54.55	49.14	43.73	38.32	32.91	27.49	22.08	16.67	11.26	5.85	0.43
2660	2780	62.47	57.06	51.65	46.24	40.83	35.41	30.00	24.59	19.18	13.77	8.35
2780	2900	70.39	64.98	59.57	54.16	48.75	43.33	37.92	32.51	27.10	21.69	16.27
2900	3050	79.30	73.89	68.48	63.07	57.66	52.24	46.83	41.42	36.01	30.60	25.18
3050	3210	91.08	85.67	80.26	74.84	69.43	64.02	58.61	53.20	47.78	42.37	36.96
3210	3370	105.16	99.75	94.34	88.92	83.51	78.10	72.69	67.28	61.86	56.45	51.04
3370	3530	119.24	113.83	108.42	103.00	97.59	92.18	86.77	81.36	75.94	70.53	65.12
3530	3690	134.21	128.80	123.39	117.97	112.56	107.15	101.74	96.33	90.91	85.50	80.09

3690 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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

FOR WAGES PAID IN 2019

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	2.79										
640	680	3.23										
680	720	3.67										
720	760	4.11										
760	800	4.55										
800	840	4.99										
840	880	5.43										
880	920	5.87										
920	960	6.31										
960	1000	6.75										
1000	1050	7.24										
1050	1100	7.79										
1100	1150	8.85										
1150	1200	9.95										
1200	1250	11.05	0.23									
1250	1300	12.15	1.33									
1300	1350	13.25	2.43									
1350	1400	14.35	3.53									
1400	1450	15.45	4.63									
1450	1500	16.55	5.73									
1500	1600	18.20	7.38									
1600	1700	20.40	9.58									
1700	1800	22.60	11.78	0.95								
1800	1900	24.80	13.98	3.15								
1900	2000	27.00	16.18	5.35								
2000	2100	29.20	18.38	7.55								
2100	2200	33.49	22.67	11.85	1.02							
2200	2300	37.89	27.07	16.25	5.42							
2300	2400	42.29	31.47	20.65	9.82							
2400	2500	46.69	35.87	25.05	14.22	3.40						
2500	2600	51.09	40.27	29.45	18.62	7.80						
2600	2700	55.49	44.67	33.85	23.02	12.20	1.37					
2700	2800	59.89	49.07	38.25	27.42	16.60	5.77					
2800	2900	64.29	53.47	42.65	31.82	21.00	10.17					
2900	3000	68.69	57.87	47.05	36.22	25.40	14.57	3.75				
3000	3100	73.52	62.69	51.87	41.05	30.22	19.40	8.57				
3100	3200	80.12	69.29	58.47	47.65	36.82	26.00	15.17	4.35			
3200	3300	86.72	75.89	65.07	54.25	43.42	32.60	21.77	10.95	0.13		
3300	3400	93.32	82.49	71.67	60.85	50.02	39.20	28.37	17.55	6.73		
3400	3500	99.92	89.09	78.27	67.45	56.62	45.80	34.97	24.15	13.33	2.50	
3500	3600	106.52	95.69	84.87	74.05	63.22	52.40	41.57	30.75	19.93	9.10	
3600	3700	113.12	102.29	91.47	80.65	69.82	59.00	48.17	37.35	26.53	15.70	4.88
3700	3800	119.72	108.89	98.07	87.25	76.42	65.60	54.77	43.95	33.13	22.30	11.48
3800	3900	126.32	115.49	104.67	93.85	83.02	72.20	61.37	50.55	39.73	28.90	18.08
3900	4100	136.22	125.39	114.57	103.75	92.92	82.10	71.27	60.45	49.63	38.80	27.98
4100	4400	156.79	145.97	135.15	124.32	113.50	102.67	91.85	81.03	70.20	59.38	48.55
4400	4700	183.19	172.37	161.55	150.72	139.90	129.07	118.25	107.43	96.60	85.78	74.95
4700	5000	209.59	198.77	187.95	177.12	166.30	155.47	144.65	133.83	123.00	112.18	101.35
5000	5300	237.56	226.73	215.91	205.08	194.26	183.44	172.61	161.79	150.96	140.14	129.32

5300 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	2.79										
640	680	3.23										
680	720	3.67										
720	760	4.11										
760	800	4.55										
800	840	4.99										
840	880	5.43										
880	920	5.87										
920	960	6.31										
960	1000	6.75										
1000	1040	7.19										
1040	1080	7.63										
1080	1120	8.07										
1120	1160	8.51										
1160	1200	8.95										
1200	1240	9.39										
1240	1280	9.83										
1280	1320	10.27										
1320	1360	10.71										
1360	1400	11.15	0.32									
1400	1440	11.59	0.76									
1440	1480	12.03	1.20									
1480	1520	12.47	1.64									
1520	1560	12.91	2.08									
1560	1600	13.35	2.52									
1600	1640	13.79	2.96									
1640	1680	14.23	3.40									
1680	1720	14.67	3.84									
1720	1760	15.11	4.28									
1760	1800	15.55	4.72									
1800	1840	16.31	5.48									
1840	1880	17.19	6.36									
1880	1920	18.07	7.24									
1920	1960	18.95	8.12									
1960	2000	19.83	9.00									
2000	2040	20.71	9.88									
2040	2080	21.59	10.76									
2080	2140	22.69	11.86									
2140	2200	24.01	13.18									
2200	2260	25.33	14.50									
2260	2320	26.65	15.82									
2320	2380	27.97	17.14									
2380	2440	29.29	18.46									
2440	2500	30.61	19.78	0.89								
2500	2560	31.93	21.10	2.21								
2560	2620	33.25	22.42	3.53								
2620	2680	34.57	23.74	4.85								
2680	2740	35.89	25.06	6.17								
2740	2800	37.21	26.38	7.49								
2800	2860	38.53	27.70	8.81								

--- CONTINUED NEXT PAGE ---

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	39.85	29.02	10.13								
2920	2980	41.17	30.34	11.45	0.63							
2980	3040	42.49	31.66	12.77	1.95							
3040	3100	43.81	32.98	14.09	3.27							
3100	3160	45.13	34.30	15.41	4.59							
3160	3220	46.45	35.62	16.73	5.91							
3220	3280	47.77	36.94	18.05	7.23							
3280	3340	49.09	38.26	19.37	8.55							
3340	3400	50.41	39.58	20.69	9.87							
3400	3460	51.73	40.90	22.01	11.19	0.36						
3460	3520	53.05	42.22	23.33	12.51	1.68						
3520	3580	54.37	43.54	24.65	13.83	3.00						
3580	3640	55.69	44.86	25.97	15.15	4.32						
3640	3700	57.01	46.18	27.29	16.47	5.64						
3700	3800	58.93	48.10	29.05	18.23	7.40						
3800	3900	63.33	52.50	31.25	20.43	9.60						
3900	4000	67.73	56.90	33.45	22.63	11.80	0.98					
4000	4100	72.13	61.30	35.65	24.83	14.00	3.18					
4100	4200	76.53	65.70	38.74	27.92	17.09	6.27					
4200	4300	80.93	70.10	43.14	32.32	21.49	10.67					
4300	4400	85.33	74.50	47.54	36.72	25.89	15.07	4.25				
4400	4500	89.73	78.90	51.94	41.12	30.29	19.47	8.65				
4500	4600	94.13	83.30	56.34	45.52	34.69	23.87	13.05	2.22			
4600	4700	98.53	87.70	60.74	49.92	39.09	28.27	17.45	6.62			
4700	4800	102.93	92.10	65.14	54.32	43.49	32.67	21.85	11.02	0.20		
4800	4900	107.33	96.50	69.54	58.72	47.89	37.07	26.25	15.42	4.60		
4900	5000	111.73	100.90	73.94	63.12	52.29	41.47	30.65	19.82	9.00		
5000	5100	116.13	105.30	78.34	67.52	56.69	45.87	35.05	24.22	13.40	2.57	
5100	5200	120.53	109.70	82.74	71.92	61.09	50.27	39.45	28.62	17.80	6.97	
5200	5300	124.93	114.10	87.14	76.32	65.49	54.67	43.85	33.02	22.20	11.37	0.55
5300	5400	129.33	118.50	91.54	80.72	69.89	59.07	48.25	37.42	26.60	15.77	4.95
5400	5500	133.73	122.90	95.94	85.12	74.29	63.47	52.65	41.82	31.00	20.17	9.35
5500	5600	138.13	127.30	100.34	89.52	78.69	67.87	57.05	46.22	35.40	24.57	13.75
5600	5700	142.53	131.70	104.74	93.92	83.09	72.27	61.45	50.62	39.80	28.97	18.15
5700	5800	148.14	137.32	109.14	98.32	87.49	76.67	65.85	55.02	44.20	33.37	22.55
5800	5900	154.74	143.92	113.54	102.72	91.89	81.07	70.25	59.42	48.60	37.77	26.95
5900	6000	161.34	150.52	117.94	107.12	96.29	85.47	74.65	63.82	53.00	42.17	31.35
6000	6200	171.24	160.42	125.39	114.56	103.74	92.92	82.09	71.27	60.44	49.62	38.80
6200	6400	184.44	173.62	138.59	127.76	116.94	106.12	95.29	84.47	73.64	62.82	52.00
6400	6600	197.64	186.82	151.79	140.96	130.14	119.32	108.49	97.67	86.84	76.02	65.20
6600	6800	210.84	200.02	164.99	154.16	143.34	132.52	121.69	110.87	100.04	89.22	78.40
6800	7000	224.04	213.22	178.19	167.36	156.54	145.72	134.89	124.07	113.24	102.42	91.60
7000	7200	237.24	226.42	191.39	180.56	169.74	158.92	148.09	137.27	126.44	115.62	104.80
7200	7400	250.44	239.62	204.59	193.76	182.94	172.12	161.29	150.47	139.64	128.82	118.00
7400	7600	263.64	252.82	217.79	206.96	196.14	185.32	174.49	163.67	152.84	142.02	131.20
7600	7800	276.84	266.02	230.99	220.16	209.34	198.52	187.69	176.87	166.04	155.22	144.40
7800	8000	293.06	282.24	244.19	233.36	222.54	211.72	200.89	190.07	179.24	168.42	157.60
8000	8200	310.66	299.84	257.39	246.56	235.74	224.92	214.09	203.27	192.44	181.62	170.80
8200	8400	328.26	317.44	274.34	263.51	252.69	241.87	231.04	220.22	209.39	198.57	187.75
8400	8600	345.86	335.04	291.94	281.11	270.29	259.47	248.64	237.82	226.99	216.17	205.35
8600	8900	367.86	357.04	313.94	303.11	292.29	281.47	270.64	259.82	248.99	238.17	227.35
8900	9220	395.14	384.32	341.22	330.39	319.57	308.75	297.92	287.10	276.27	265.45	254.63
9220	9620	426.82	416.00	372.90	362.07	351.25	340.43	329.60	318.78	307.95	297.13	286.31
9620	10020	463.53	452.70	408.10	397.27	386.45	375.63	364.80	353.98	343.15	332.33	321.51
10020	10420	504.45	493.62	445.28	434.45	423.63	412.81	401.98	391.16	380.33	369.51	358.69

10420 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	7.61										
1450	1500	8.16										
1500	1550	8.71										
1550	1600	9.26										
1600	1650	9.81										
1650	1700	10.36										
1700	1750	10.91	0.08									
1750	1800	11.46	0.63									
1800	1850	12.01	1.18									
1850	1900	12.56	1.73									
1900	1950	13.11	2.28									
1950	2000	13.66	2.83									
2000	2050	14.21	3.38									
2050	2100	14.76	3.93									
2100	2150	15.31	4.48									
2150	2200	16.05	5.22									
2200	2250	17.15	6.32									
2250	2300	18.25	7.42									
2300	2350	19.35	8.52									
2350	2400	20.45	9.62									
2400	2450	21.55	10.72									
2450	2500	22.65	11.82	1.00								
2500	2600	24.30	13.47	2.65								
2600	2700	26.50	15.67	4.85								
2700	2800	28.70	17.87	7.05								
2800	2900	30.90	20.07	9.25								
2900	3000	33.10	22.27	11.45	0.63							
3000	3100	35.30	24.47	13.65	2.83							
3100	3200	37.50	26.67	15.85	5.03							
3200	3300	39.70	28.87	18.05	7.23							
3300	3400	41.90	31.07	20.25	9.43							
3400	3500	44.10	33.27	22.45	11.63	0.80						
3500	3600	46.30	35.47	24.65	13.83	3.00						
3600	3700	48.50	37.67	26.85	16.03	5.20						
3700	3800	50.70	39.87	29.05	18.23	7.40						
3800	3900	52.90	42.07	31.25	20.43	9.60						
3900	4000	55.10	44.27	33.45	22.63	11.80	0.98					
4000	4100	57.30	46.47	35.65	24.83	14.00	3.18					
4100	4200	60.39	49.57	38.74	27.92	17.09	6.27					
4200	4300	64.79	53.97	43.14	32.32	21.49	10.67					
4300	4500	71.39	60.57	49.74	38.92	28.09	17.27	6.45				
4500	4700	80.19	69.37	58.54	47.72	36.89	26.07	15.25	4.42			
4700	4900	88.99	78.17	67.34	56.52	45.69	34.87	24.05	13.22	2.40		
4900	5100	97.79	86.97	76.14	65.32	54.49	43.67	32.85	22.02	11.20	0.37	
5100	5300	109.11	98.28	87.46	76.64	65.81	54.99	44.16	33.34	22.52	11.69	0.87
5300	5500	122.31	111.48	100.66	89.84	79.01	68.19	57.36	46.54	35.72	24.89	14.07
5500	5700	135.51	124.68	113.86	103.04	92.21	81.39	70.56	59.74	48.92	38.09	27.27
5700	5900	148.71	137.88	127.06	116.24	105.41	94.59	83.76	72.94	62.12	51.29	40.47
5900	6150	163.56	152.73	141.91	131.09	120.26	109.44	98.61	87.79	76.97	66.14	55.32
6150	6450	185.68	174.85	164.03	153.21	142.38	131.56	120.73	109.91	99.09	88.26	77.44
6450	6750	212.08	201.25	190.43	179.61	168.78	157.96	147.13	136.31	125.49	114.66	103.84
6750	7050	238.48	227.65	216.83	206.01	195.18	184.36	173.53	162.71	151.89	141.06	130.24
7050	7350	266.37	255.55	244.72	233.90	223.08	212.25	201.43	190.60	179.78	168.96	158.13

7350 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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

FOR WAGES PAID IN 2019

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	0.13										
30	32	0.15										
32	34	0.18										
34	36	0.20										
36	38	0.22										
38	40	0.24										
40	42	0.26										
42	44	0.29										
44	46	0.31										
46	48	0.33										
48	50	0.35										
50	54	0.41										
54	58	0.50										
58	62	0.58	0.09									
62	66	0.67	0.18									
66	70	0.76	0.27									
70	74	0.85	0.35									
74	78	0.94	0.44									
78	82	1.02	0.53	0.03								
82	86	1.11	0.62	0.12								
86	90	1.20	0.71	0.21								
90	94	1.29	0.79	0.30								
94	98	1.40	0.91	0.41								
98	102	1.58	1.08	0.59	0.09							
102	106	1.75	1.26	0.76	0.27							
106	110	1.93	1.43	0.94	0.44							
110	114	2.10	1.61	1.11	0.62	0.12						
114	118	2.28	1.79	1.29	0.80	0.30						
118	122	2.46	1.96	1.47	0.97	0.48						
122	126	2.63	2.14	1.64	1.15	0.65	0.16					
126	131	2.83	2.34	1.84	1.35	0.85	0.36					
131	136	3.05	2.56	2.06	1.57	1.07	0.58	0.08				
136	141	3.27	2.78	2.28	1.79	1.29	0.80	0.30				
141	146	3.57	3.07	2.58	2.08	1.59	1.09	0.60	0.10			
146	151	3.90	3.40	2.91	2.41	1.92	1.42	0.93	0.43			
151	156	4.23	3.73	3.24	2.74	2.25	1.75	1.26	0.76	0.27		
156	161	4.56	4.06	3.57	3.07	2.58	2.08	1.59	1.09	0.60	0.10	
161	166	4.89	4.39	3.90	3.40	2.91	2.41	1.92	1.42	0.93	0.43	
166	171	5.22	4.72	4.23	3.73	3.24	2.74	2.25	1.75	1.26	0.76	0.27
171	176	5.55	5.05	4.56	4.06	3.57	3.07	2.58	2.08	1.59	1.09	0.60
176	181	5.88	5.38	4.89	4.39	3.90	3.40	2.91	2.41	1.92	1.42	0.93
181	186	6.21	5.71	5.22	4.72	4.23	3.73	3.24	2.74	2.25	1.75	1.26
186	196	6.77	6.28	5.78	5.29	4.79	4.30	3.80	3.31	2.81	2.32	1.82
196	206	7.65	7.16	6.66	6.17	5.67	5.18	4.68	4.19	3.69	3.20	2.70
206	216	8.53	8.04	7.54	7.05	6.55	6.06	5.56	5.07	4.57	4.08	3.58
216	231	9.63	9.14	8.64	8.15	7.65	7.16	6.66	6.17	5.67	5.18	4.68
231	246	11.03	10.54	10.04	9.55	9.05	8.56	8.06	7.57	7.07	6.58	6.08
246 and over												

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2019

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	0.20										
36	38	0.22										
38	40	0.24										
40	42	0.26										
42	44	0.29										
44	46	0.31										
46	48	0.33										
48	50	0.35										
50	52	0.37										
52	54	0.40										
54	56	0.42										
56	58	0.44										
58	60	0.46										
60	62	0.48										
62	64	0.51	0.01									
64	66	0.53	0.03									
66	68	0.55	0.06									
68	70	0.57	0.08									
70	72	0.59	0.10									
72	74	0.62	0.12									
74	76	0.64	0.14									
76	78	0.66	0.17									
78	80	0.68	0.19									
80	82	0.70	0.21									
82	84	0.73	0.23									
84	86	0.77	0.28									
86	88	0.82	0.32									
88	90	0.86	0.36									
90	92	0.90	0.41									
92	94	0.95	0.45									
94	96	0.99	0.50									
96	98	1.04	0.54									
98	100	1.08	0.58									
100	102	1.12	0.63									
102	104	1.17	0.67									
104	106	1.21	0.72									
106	108	1.26	0.76									
108	110	1.30	0.80									
110	112	1.34	0.85									
112	114	1.39	0.89	0.03								
114	118	1.45	0.96	0.09								
118	122	1.54	1.05	0.18								
122	126	1.63	1.13	0.27								
126	130	1.72	1.22	0.36								
130	134	1.81	1.31	0.44								
134	138	1.89	1.40	0.53	0.04							
138	142	1.98	1.49	0.62	0.12							
142	146	2.07	1.57	0.71	0.21							
146	150	2.16	1.66	0.80	0.30							

--- CONTINUED NEXT PAGE ---

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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		
150	154	2.25	1.75	0.88	0.39									
154	158	2.33	1.84	0.97	0.48									
158	162	2.42	1.93	1.06	0.56	0.07								
162	166	2.51	2.01	1.15	0.65	0.16								
166	170	2.60	2.10	1.24	0.74	0.25								
170	174	2.69	2.19	1.32	0.83	0.33								
174	178	2.84	2.35	1.41	0.92	0.42								
178	182	3.02	2.52	1.50	1.00	0.51	0.01							
182	186	3.19	2.70	1.59	1.09	0.60	0.10							
186	190	3.37	2.87	1.68	1.18	0.69	0.19							
190	195	3.57	3.07	1.83	1.34	0.84	0.35							
195	200	3.79	3.29	2.05	1.56	1.06	0.57	0.07						
200	205	4.01	3.51	2.27	1.78	1.28	0.79	0.29						
205	210	4.23	3.73	2.49	2.00	1.50	1.01	0.51	0.02					
210	215	4.45	3.95	2.71	2.22	1.72	1.23	0.73	0.24					
215	220	4.67	4.17	2.93	2.44	1.94	1.45	0.95	0.46					
220	225	4.89	4.39	3.15	2.66	2.16	1.67	1.17	0.68	0.18				
225	230	5.11	4.61	3.37	2.88	2.38	1.89	1.39	0.90	0.40				
230	235	5.33	4.83	3.59	3.10	2.60	2.11	1.61	1.12	0.62	0.13			
235	240	5.55	5.05	3.81	3.32	2.82	2.33	1.83	1.34	0.84	0.35			
240	245	5.77	5.27	4.03	3.54	3.04	2.55	2.05	1.56	1.06	0.57	0.07		
245	250	5.99	5.49	4.25	3.76	3.26	2.77	2.27	1.78	1.28	0.79	0.29		
250	255	6.21	5.71	4.47	3.98	3.48	2.99	2.49	2.00	1.50	1.01	0.51		
255	260	6.43	5.93	4.69	4.20	3.70	3.21	2.71	2.22	1.72	1.23	0.73		
260	265	6.65	6.15	4.91	4.42	3.92	3.43	2.93	2.44	1.94	1.45	0.95		
265	270	6.97	6.47	5.13	4.64	4.14	3.65	3.15	2.66	2.16	1.67	1.17		
270	275	7.30	6.80	5.35	4.86	4.36	3.87	3.37	2.88	2.38	1.89	1.39		
275	280	7.63	7.13	5.57	5.08	4.58	4.09	3.59	3.10	2.60	2.11	1.61		
280	285	7.96	7.46	5.85	5.36	4.86	4.37	3.87	3.38	2.88	2.39	1.89		
285	290	8.29	7.79	6.18	5.69	5.19	4.70	4.20	3.71	3.21	2.72	2.22		
290	300	8.78	8.29	6.68	6.18	5.69	5.19	4.70	4.20	3.71	3.21	2.72		
300	310	9.44	8.95	7.34	6.84	6.35	5.85	5.36	4.86	4.37	3.87	3.38		
310	320	10.10	9.61	8.00	7.50	7.01	6.51	6.02	5.52	5.03	4.53	4.04		
320	330	10.76	10.27	8.66	8.16	7.67	7.17	6.68	6.18	5.69	5.19	4.70		
330	340	11.42	10.93	9.32	8.82	8.33	7.83	7.34	6.84	6.35	5.85	5.36		
340	350	12.08	11.59	9.98	9.48	8.99	8.49	8.00	7.50	7.01	6.51	6.02		
350	360	12.74	12.25	10.64	10.14	9.65	9.15	8.66	8.16	7.67	7.17	6.68		
360	375	13.76	13.26	11.46	10.97	10.47	9.98	9.48	8.99	8.49	8.00	7.50		
375	390	15.08	14.58	12.60	12.10	11.61	11.11	10.62	10.12	9.63	9.13	8.64		
390	405	16.40	15.90	13.92	13.42	12.93	12.43	11.94	11.44	10.95	10.45	9.96		
405	425	17.94	17.44	15.46	14.96	14.47	13.97	13.48	12.98	12.49	11.99	11.50		
425	445	19.70	19.20	17.22	16.72	16.23	15.73	15.24	14.74	14.25	13.75	13.26		
445	465	21.54	21.05	18.98	18.48	17.99	17.49	17.00	16.50	16.01	15.51	15.02		
465	485	23.59	23.09	20.87	20.37	19.88	19.38	18.89	18.39	17.90	17.40	16.91		
485 and over		(Use Method B - Exact Calculation Method)												

CALIFORNIA WITHHOLDING SCHEDULES FOR 2019

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

FOR WAGES PAID IN 2019

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	0.25										
58	60	0.28										
60	62	0.30										
62	64	0.32										
64	66	0.34										
66	68	0.36										
68	70	0.39										
70	72	0.41										
72	74	0.43										
74	76	0.45										
76	78	0.47										
78	80	0.50										
80	82	0.52	0.02									
82	84	0.54	0.05									
84	86	0.56	0.07									
86	88	0.58	0.09									
88	90	0.61	0.11									
90	92	0.63	0.13									
92	94	0.65	0.16									
94	96	0.67	0.18									
96	100	0.71	0.21									
100	104	0.77	0.28									
104	108	0.86	0.37									
108	112	0.95	0.45									
112	116	1.04	0.54	0.05								
116	121	1.14	0.64	0.15								
121	126	1.25	0.75	0.26								
126	131	1.36	0.86	0.37								
131	136	1.47	0.97	0.48								
136	141	1.58	1.08	0.59	0.09							
141	146	1.69	1.19	0.70	0.20							
146	151	1.80	1.30	0.81	0.31							
151	156	1.91	1.41	0.92	0.42							
156	161	2.02	1.52	1.03	0.53	0.04						
161	166	2.13	1.63	1.14	0.64	0.15						
166	171	2.24	1.74	1.25	0.75	0.26						
171	176	2.35	1.85	1.36	0.86	0.37						
176	181	2.46	1.96	1.47	0.97	0.48						
181	186	2.57	2.07	1.58	1.08	0.59	0.09					
186	191	2.68	2.18	1.69	1.19	0.70	0.20					
191	196	2.87	2.37	1.88	1.38	0.89	0.39					
196	206	3.20	2.70	2.21	1.71	1.22	0.72	0.23				
206	216	3.64	3.14	2.65	2.15	1.66	1.16	0.67	0.17			
216	226	4.08	3.58	3.09	2.59	2.10	1.60	1.11	0.61	0.12		
226	236	4.52	4.02	3.53	3.03	2.54	2.04	1.55	1.05	0.56	0.06	
236	246	5.09	4.60	4.10	3.61	3.11	2.62	2.12	1.63	1.13	0.64	0.14
246	256	5.75	5.26	4.76	4.27	3.77	3.28	2.78	2.29	1.79	1.30	0.80
256	266	6.41	5.92	5.42	4.93	4.43	3.94	3.44	2.95	2.45	1.96	1.46
266	281	7.24	6.74	6.25	5.75	5.26	4.76	4.27	3.77	3.28	2.78	2.29
281	296	8.35	7.86	7.36	6.87	6.37	5.88	5.38	4.89	4.39	3.90	3.40
296	311	9.67	9.18	8.68	8.19	7.69	7.20	6.70	6.21	5.71	5.22	4.72
311	326	10.99	10.50	10.00	9.51	9.01	8.52	8.02	7.53	7.03	6.54	6.04
326	341	12.39	11.90	11.40	10.91	10.41	9.92	9.42	8.93	8.43	7.94	7.44

341 and over

(Use Method B - Exact Calculation Method)