

California Withholding Schedules for 2025

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- Method A – Wage Bracket Table Method (**Limited to wages or salaries less than \$1 million**)
- Method B – Exact Calculation Method

Method A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The *standard deduction* and *exemption allowance credit* are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

Method B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in Tables 1 through 5 of the *Exact Calculation Section*.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Solutions and Modeling Section – 516, Mail Stop A-351
PO Box 942840, Sacramento, CA 94240.

Special Note for Married Employees With Employed Spouses: To avoid underwithholding of State income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for *Estimated Deductions* that are claimed on an *Employee's Withholding Allowance Certificate* (DE 4) must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If the *Employee's Withholding Allowance Certificate* (Form W-4) is used for California withholding purposes, all additional allowances for *Estimated Deductions* claimed must be treated as regular withholding allowances, **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the Table 2 - Estimated Deduction Table from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:
Method A - Wage Bracket Table Method
Method B - Exact Calculation Method

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of 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 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 2025

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 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 (\$706); therefore, income tax should be withheld.
 - Step 2**

Earnings for the payroll period.	\$ 900.00
Subtract amount from Table 2 - Estimated Deduction Table.	<u>-58.00</u>
Salaries and wages subject to withholding.	<u>\$ 842.00</u>
 - Step 3**

Total number of withholding allowances claimed.	5
Subtract number of estimated deduction allowances claimed.	<u>-3</u>
Net allowances for tax computation purposes.	<u>2</u>
 - Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842 with two deductions) to arrive at the amount of tax to be withheld. \$3.14
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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 (\$3,061); 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. \$2.83

California Withholding Schedules for 2025

METHOD A---WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR FORM W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$353	\$353	\$706	\$706
BIWEEKLY	\$706	\$706	\$1,413	\$1,413
SEMI-MONTHLY	\$765	\$765	\$1,531	\$1,531
MONTHLY	\$1,531	\$1,531	\$3,061	\$3,061
QUARTERLY	\$4,592	\$4,592	\$9,184	\$9,184
SEMI-ANNUAL	\$9,184	\$9,184	\$18,368	\$18,368
ANNUAL	\$18,368	\$18,368	\$36,736	\$36,736
DAILY/MISCELLANEOUS	\$71	\$71	\$141	\$141

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

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

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

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	0.64										
170	180	0.75										
180	190	0.86										
190	200	0.97										
200	210	1.08										
210	220	1.19										
220	230	1.30										
230	240	1.41										
240	250	1.52										
250	260	1.63										
260	270	1.74										
270	280	1.85										
280	290	1.96										
290	300	2.07										
300	310	2.18										
310	320	2.31										
320	330	2.53										
330	340	2.75										
340	350	2.97										
350	360	3.19	0.03									
360	370	3.41	0.25									
370	380	3.63	0.47									
380	390	3.85	0.69									
390	400	4.07	0.91									
400	410	4.29	1.13									
410	420	4.51	1.35									
420	430	4.73	1.57									
430	440	4.95	1.79									
440	450	5.17	2.01									
450	460	5.39	2.23									
460	480	5.72	2.56									
480	500	6.16	3.00									
500	520	6.60	3.44	0.29								
520	540	7.04	3.88	0.73								
540	560	7.48	4.32	1.17								
560	600	8.33	8.14	4.98	1.83							
600	640	10.09	9.54	6.38	3.22	0.06						
640	680	11.85	11.30	8.14	4.98	1.82						
680	720	13.61	13.06	9.90	6.74	3.58	0.43					
720	760	15.37	14.82	11.66	8.50	5.34	2.19					
760	810	17.13	16.80	13.64	10.48	7.32	4.17	1.01				
810	860	18.89	19.00	15.84	12.68	9.52	6.37	3.21	0.05			
860	910	20.83	21.29	18.14	14.98	11.82	8.67	5.51	2.35			
910	960	23.47	24.59	21.44	18.28	15.12	11.97	8.81	5.65	2.49		
960	1010	26.44	27.89	24.74	21.58	18.42	15.27	12.11	8.95	5.79	2.64	
1010	1120	33.17	30.02	26.86	23.70	20.55	17.39	14.23	11.07	7.92	4.76	1.60
1120	1230	40.43	37.28	34.12	30.96	27.81	24.65	21.49	18.33	15.18	12.02	8.86
1230	1340	49.99	46.83	43.68	40.52	37.36	34.21	31.05	27.89	24.74	21.58	18.42
1340	1450	59.67	56.51	53.36	50.20	47.04	43.89	40.73	37.57	34.42	31.26	28.10
1450	1560	69.93	66.77	63.62	60.46	57.30	54.15	50.99	47.83	44.67	41.52	38.36

1560 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	0.64										
170	180	0.75										
180	190	0.86										
190	200	0.97										
200	210	1.08										
210	220	1.19										
220	230	1.30										
230	240	1.41										
240	250	1.52										
250	260	1.63										
260	270	1.74										
270	280	1.85										
280	290	1.96										
290	300	2.07										
300	310	2.18										
310	320	2.29										
320	330	2.40										
330	340	2.51										
340	350	2.62										
350	360	2.73										
360	370	2.84										
370	380	2.95										
380	390	3.06										
390	400	3.17	0.02									
400	410	3.28	0.13									
410	420	3.39	0.24									
420	430	3.50	0.35									
430	440	3.61	0.46									
440	460	3.78	0.62									
460	480	4.00	0.84									
480	500	4.22	1.06									
500	520	4.44	1.28									
520	540	4.76	1.61									
540	560	5.20	2.05									
560	580	5.64	2.49									
580	600	6.08	2.93									
600	620	6.52	3.37									
620	640	6.96	3.81									
640	660	7.40	4.25									
660	680	7.84	4.69									
680	700	8.28	5.13									
700	720	8.72	5.57	0.06								
720	740	9.16	6.01	0.50								
740	760	9.60	6.45	0.94								
760	780	10.04	6.89	1.38								
780	800	10.48	7.33	1.82								
800	820	10.92	7.77	2.26								
820	840	11.36	8.21	2.70								
840	860	11.80	8.65	3.14								
860	880	12.24	9.09	3.58	0.43							

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California Withholding Schedules for 2025

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
880	900	12.68	9.53	4.02	0.87							
900	920	13.12	9.97	4.46	1.31							
920	940	13.56	10.41	4.90	1.75							
940	960	14.00	10.85	5.34	2.19							
960	980	14.44	11.29	5.78	2.63							
980	1000	14.88	11.73	6.22	3.07							
1000	1020	15.32	12.17	6.66	3.51	0.35						
1020	1040	15.76	12.61	7.10	3.95	0.79						
1040	1060	16.20	13.05	7.54	4.39	1.23						
1060	1080	16.64	13.49	7.98	4.83	1.67						
1080	1100	17.16	14.00	8.42	5.27	2.11						
1100	1120	18.04	14.88	8.86	5.71	2.55						
1120	1140	18.92	15.76	9.30	6.15	2.99						
1140	1170	20.02	16.86	9.85	6.70	3.54	0.38					
1170	1200	21.34	18.18	10.51	7.36	4.20	1.04					
1200	1230	22.66	19.50	11.66	8.50	5.34	2.19					
1230	1260	23.98	20.82	12.98	9.82	6.66	3.51	0.35				
1260	1290	25.30	22.14	14.30	11.14	7.98	4.83	1.67				
1290	1320	26.62	23.46	15.62	12.46	9.30	6.15	2.99				
1320	1350	27.94	24.78	16.94	13.78	10.62	7.47	4.31	1.15			
1350	1390	29.48	26.32	18.48	15.32	12.16	9.01	5.85	2.69			
1390	1430	31.24	28.08	20.24	17.08	13.92	10.77	7.61	4.45	1.29		
1430	1470	33.00	29.84	22.00	18.84	15.68	12.53	9.37	6.21	3.05		
1470	1510	34.76	31.60	23.76	20.60	17.44	14.29	11.13	7.97	4.81	1.66	
1510	1550	36.52	33.36	25.52	22.36	19.20	16.05	12.89	9.73	6.57	3.42	0.26
1550	1600	38.50	35.34	27.50	24.34	21.18	18.03	14.87	11.71	8.55	5.40	2.24
1600	1650	40.70	37.54	29.70	26.54	23.38	20.23	17.07	13.91	10.75	7.60	4.44
1650	1700	43.35	40.19	31.90	28.74	25.58	22.43	19.27	16.11	12.95	9.80	6.64
1700	1750	46.65	43.49	34.10	30.94	27.78	24.63	21.47	18.31	15.15	12.00	8.84
1750	1800	49.95	46.79	36.60	33.45	30.29	27.13	23.97	20.82	17.66	14.50	11.35
1800	1870	53.91	50.75	40.56	37.41	34.25	31.09	27.93	24.78	21.62	18.46	15.31
1870	1940	58.53	55.37	45.18	42.03	38.87	35.71	32.55	29.40	26.24	23.08	19.93
1940	2020	63.48	60.32	50.13	46.98	43.82	40.66	37.50	34.35	31.19	28.03	24.88
2020	2100	68.76	65.60	55.41	52.26	49.10	45.94	42.78	39.63	36.47	33.31	30.16
2100	2200	74.70	71.54	61.35	58.20	55.04	51.88	48.72	45.57	42.41	39.25	36.10
2200	2370	84.28	81.12	70.26	67.11	63.95	60.79	57.63	54.48	51.32	48.16	45.01
2370	2540	99.24	96.08	83.55	80.39	77.23	74.08	70.92	67.76	64.61	61.45	58.29
2540	2720	114.64	111.48	98.95	95.79	92.63	89.48	86.32	83.16	80.01	76.85	73.69
2720	2900	130.48	127.32	114.79	111.63	108.47	105.32	102.16	99.00	95.85	92.69	89.53
2900	3080	148.71	145.56	131.50	128.34	125.19	122.03	118.87	115.72	112.56	109.40	106.24

3080 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	0.46										
260	270	0.57										
270	280	0.68										
280	290	0.79										
290	300	0.90										
300	310	1.01										
310	320	1.12										
320	330	1.23										
330	340	1.34										
340	350	1.45										
350	360	1.56										
360	370	1.67										
370	380	1.78										
380	390	1.89										
390	400	2.00										
400	410	2.11										
410	420	2.22										
420	430	2.33										
430	440	2.44										
440	450	2.55										
450	460	2.66										
460	470	2.77										
470	480	2.88										
480	490	2.99										
490	500	3.10										
500	520	3.27	0.11									
520	540	3.49	0.33									
540	560	3.71	0.55									
560	580	3.93	0.77									
580	600	4.15	0.99									
600	620	4.37	1.21									
620	640	4.62	1.46									
640	660	5.06	1.90									
660	680	5.50	2.34									
680	700	5.94	2.78									
700	740	6.60	3.44	0.28								
740	780	7.48	4.32	1.16								
780	820	8.36	5.20	2.04								
820	860	9.24	6.08	2.92								
860	910	10.23	7.07	3.91	0.76							
910	960	11.33	8.17	5.01	1.86							
960	1020	12.54	9.38	6.22	3.07							
1020	1080	13.86	10.70	7.54	4.39	1.23						
1080	1160	15.40	12.24	9.08	5.93	2.77						
1160	1260	17.73	14.57	11.41	8.26	5.10	1.94					
1260	1400	23.01	19.85	16.69	13.54	10.38	7.22	4.07	0.91			
1400	1550	29.39	26.23	23.07	19.92	16.76	13.60	10.45	7.29	4.13	0.98	
1550	1700	39.24	36.09	32.93	29.77	26.61	23.46	20.30	17.14	13.99	10.83	7.67
1700	1860	49.51	46.36	43.20	40.04	36.89	33.73	30.57	27.42	24.26	21.10	17.94
1860	2030	64.03	60.88	57.72	54.56	51.41	48.25	45.09	41.94	38.78	35.62	32.46
2030	2200	79.77	76.61	73.45	70.30	67.14	63.98	60.82	57.67	54.51	51.35	48.20

2200 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

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

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$260											
260	280	0.63										
280	300	0.85										
300	320	1.07										
320	340	1.29										
340	360	1.51										
360	380	1.73										
380	400	1.95										
400	420	2.17										
420	440	2.39										
440	460	2.61										
460	480	2.83										
480	500	3.05										
500	520	3.27										
520	540	3.49										
540	560	3.71										
560	580	3.93										
580	600	4.15										
600	620	4.37										
620	640	4.62										
640	660	5.06										
660	680	5.50										
680	700	5.94										
700	720	6.38	0.06									
720	740	6.82	0.50									
740	760	7.26	0.94									
760	780	7.70	1.38									
780	800	8.14	1.82									
800	820	8.58	2.26									
820	860	9.24	2.92									
860	900	10.12	3.80									
900	940	11.00	4.68									
940	980	11.88	5.56									
980	1020	12.76	6.44	0.13								
1020	1070	13.75	7.43	1.12								
1070	1120	14.85	8.53	2.22								
1120	1170	15.95	9.63	3.32								
1170	1220	17.09	10.78	4.46								
1220	1270	19.29	12.98	6.66	0.35							
1270	1320	21.49	15.18	8.86	2.55							
1320	1370	23.69	17.38	11.06	4.75							
1370	1440	26.33	20.02	13.70	7.39	1.07						
1440	1510	29.41	23.10	16.78	10.47	4.15						
1510	1580	32.49	26.18	19.86	13.55	7.23	0.92					
1580	1690	36.45	30.14	23.82	17.51	11.19	4.88					
1690	1800	41.29	34.98	28.66	22.35	16.03	9.72	3.41				
1800	2010	51.50	45.18	38.87	32.55	26.24	19.93	13.61	7.30	0.98		
2010	2220	65.36	59.04	52.73	46.41	40.10	33.79	27.47	21.16	14.84	8.53	2.22
2220	2430	79.22	72.90	66.59	60.27	53.96	47.65	41.33	35.02	28.70	22.39	16.08
2430	2660	97.78	91.47	85.15	78.84	72.53	66.21	59.90	53.58	47.27	40.96	34.64
2660	2890	118.02	111.71	105.39	99.08	92.77	86.45	80.14	73.82	67.51	61.20	54.88
2890	3120	139.35	133.03	126.72	120.41	114.09	107.78	101.46	95.15	88.84	82.52	76.21
3120 and over												

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$260											
260	280	0.63										
280	300	0.85										
300	320	1.07										
320	340	1.29										
340	360	1.51										
360	380	1.73										
380	400	1.95										
400	420	2.17										
420	440	2.39										
440	460	2.61										
460	480	2.83										
480	500	3.05										
500	520	3.27										
520	540	3.49										
540	560	3.71										
560	580	3.93										
580	600	4.15										
600	620	4.37										
620	640	4.59										
640	660	4.81										
660	680	5.03										
680	700	5.25										
700	720	5.47										
720	740	5.69										
740	760	5.91										
760	780	6.13										
780	800	6.35	0.03									
800	820	6.57	0.25									
820	840	6.79	0.47									
840	860	7.01	0.69									
860	880	7.23	0.91									
880	900	7.45	1.13									
900	920	7.67	1.35									
920	940	7.89	1.57									
940	960	8.11	1.79									
960	980	8.33	2.01									
980	1000	8.55	2.23									
1000	1020	8.77	2.45									
1020	1060	9.10	2.78									
1060	1100	9.96	3.65									
1100	1140	10.84	4.53									
1140	1180	11.72	5.41									
1180	1220	12.60	6.29									
1220	1260	13.48	7.17	0.86								
1260	1300	14.36	8.05	1.74								
1300	1340	15.24	8.93	2.62								
1340	1380	16.12	9.81	3.50								
1380	1420	17.00	10.69	4.38								
1420	1460	17.88	11.57	5.26								
1460	1500	18.76	12.45	6.14								

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California Withholding Schedules for 2025

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	19.64	13.33	7.02	0.70							
1540	1580	20.52	14.21	7.90	1.58							
1580	1620	21.40	15.09	8.78	2.46							
1620	1660	22.28	15.97	9.66	3.34							
1660	1700	23.16	16.85	10.54	4.22							
1700	1740	24.04	17.73	11.42	5.10							
1740	1780	24.92	18.61	12.30	5.98							
1780	1820	25.80	19.49	13.18	6.86	0.55						
1820	1860	26.68	20.37	14.06	7.74	1.43						
1860	1900	27.56	21.25	14.94	8.62	2.31						
1900	1940	28.44	22.13	15.82	9.50	3.19						
1940	1980	29.32	23.01	16.70	10.38	4.07						
1980	2020	30.20	23.89	17.58	11.26	4.95						
2020	2060	31.08	24.77	18.46	12.14	5.83						
2060	2100	31.96	25.65	19.34	13.02	6.71	0.39					
2100	2140	32.84	26.53	20.22	13.90	7.59	1.27					
2140	2180	33.72	27.41	21.10	14.78	8.47	2.15					
2180	2220	35.20	28.88	22.57	16.25	9.94	3.63					
2220	2260	36.96	30.64	24.33	18.01	11.70	5.39					
2260	2300	38.72	32.40	26.09	19.77	13.46	7.15	0.83				
2300	2350	40.70	34.38	28.07	21.75	15.44	9.13	2.81				
2350	2400	42.90	36.58	30.27	23.95	17.64	11.33	5.01				
2400	2450	45.10	38.78	32.47	26.15	19.84	13.53	7.21	0.90			
2450	2500	47.30	40.98	34.67	28.35	22.04	15.73	9.41	3.10			
2500	2550	49.50	43.18	36.87	30.55	24.24	17.93	11.61	5.30			
2550	2600	51.70	45.38	39.07	32.75	26.44	20.13	13.81	7.50	1.18		
2600	2650	53.90	47.58	41.27	34.95	28.64	22.33	16.01	9.70	3.38		
2650	2700	56.10	49.78	43.47	37.15	30.84	24.53	18.21	11.90	5.58		
2700	2750	58.30	51.98	45.67	39.35	33.04	26.73	20.41	14.10	7.78	1.47	
2750	2800	60.50	54.18	47.87	41.55	35.24	28.93	22.61	16.30	9.98	3.67	
2800	2850	62.70	56.38	50.07	43.75	37.44	31.13	24.81	18.50	12.18	5.87	
2850	2900	64.90	58.58	52.27	45.95	39.64	33.33	27.01	20.70	14.38	8.07	1.76
2900	2950	67.10	60.78	54.47	48.15	41.84	35.53	29.21	22.90	16.58	10.27	3.96
2950	3000	69.30	62.98	56.67	50.35	44.04	37.73	31.41	25.10	18.78	12.47	6.16
3000	3050	71.50	65.18	58.87	52.55	46.24	39.93	33.61	27.30	20.98	14.67	8.36
3050	3150	74.80	68.48	62.17	55.85	49.54	43.23	36.91	30.60	24.28	17.97	11.66
3150	3250	79.20	72.88	66.57	60.25	53.94	47.63	41.31	35.00	28.68	22.37	16.06
3250	3350	83.60	77.28	70.97	64.65	58.34	52.03	45.71	39.40	33.08	26.77	20.46
3350	3450	90.00	83.68	77.37	71.05	64.74	58.43	52.11	45.80	39.48	33.17	26.86
3450	3600	98.25	91.93	85.62	79.30	72.99	66.68	60.36	54.05	47.73	41.42	35.11
3600	3780	109.14	102.82	96.51	90.19	83.88	77.57	71.25	64.94	58.62	52.31	46.00
3780	3960	121.02	114.70	108.39	102.07	95.76	89.45	83.13	76.82	70.50	64.19	57.88
3960	4210	135.21	128.89	122.58	116.26	109.95	103.64	97.32	91.01	84.69	78.38	72.07
4210	4460	151.71	145.39	139.08	132.76	126.45	120.14	113.82	107.51	101.19	94.88	88.57
4460	4710	169.88	163.56	157.25	150.93	144.62	138.31	131.99	125.68	119.36	113.05	106.74
4710	4990	193.20	186.88	180.57	174.25	167.94	161.63	155.31	149.00	142.68	136.37	130.06
4990	5270	217.84	211.52	205.21	198.89	192.58	186.27	179.95	173.64	167.32	161.01	154.70
5270	5590	244.24	237.92	231.61	225.29	218.98	212.67	206.35	200.04	193.72	187.41	181.10
5590	5910	273.90	267.58	261.27	254.96	248.64	242.33	236.01	229.70	223.39	217.07	210.76

5910 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$560											
560	580	1.58										
580	600	1.80										
600	620	2.02										
620	640	2.24										
640	660	2.46										
660	680	2.68										
680	700	2.90										
700	720	3.12										
720	740	3.34										
740	760	3.56										
760	780	3.78										
780	800	4.00										
800	820	4.22										
820	840	4.44										
840	860	4.66										
860	880	4.88										
880	900	5.10										
900	920	5.32										
920	940	5.54										
940	960	5.76										
960	980	5.98										
980	1000	6.20										
1000	1040	6.53	0.22									
1040	1080	6.97	0.66									
1080	1120	7.41	1.10									
1120	1160	7.85	1.54									
1160	1200	8.29	1.98									
1200	1250	8.79	2.47									
1250	1300	9.57	3.25									
1300	1350	10.67	4.35									
1350	1400	11.77	5.45									
1400	1450	12.87	6.55	0.24								
1450	1500	13.97	7.65	1.34								
1500	1550	15.07	8.75	2.44								
1550	1600	16.17	9.85	3.54								
1600	1650	17.27	10.95	4.64								
1650	1700	18.37	12.05	5.74								
1700	1750	19.47	13.15	6.84	0.52							
1750	1800	20.57	14.25	7.94	1.62							
1800	1850	21.67	15.35	9.04	2.72							
1850	1950	23.32	17.00	10.69	4.37							
1950	2050	25.52	19.20	12.89	6.57	0.26						
2050	2150	27.72	21.40	15.09	8.77	2.46						
2150	2250	29.92	23.60	17.29	10.97	4.66						
2250	2350	32.12	25.80	19.49	13.17	6.86	0.55					
2350	2500	35.68	29.36	23.05	16.73	10.42	4.11					
2500	2650	42.28	35.96	29.65	23.33	17.02	10.71	4.39				
2650	2850	49.98	43.66	37.35	31.03	24.72	18.41	12.09	5.78			
2850	3050	58.78	52.46	46.15	39.83	33.52	27.21	20.89	14.58	8.26	1.95	
3050	3350	75.19	68.87	62.56	56.24	49.93	43.62	37.30	30.99	24.67	18.36	12.05
3350	3710	96.97	90.65	84.34	78.02	71.71	65.40	59.08	52.77	46.45	40.14	33.83
3710	4070	128.07	121.76	115.44	109.13	102.81	96.50	90.19	83.87	77.56	71.24	64.93
4070	4430	161.58	155.26	148.95	142.64	136.32	130.01	123.69	117.38	111.07	104.75	98.44

4430 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

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

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$300											
300	320	0.87										
320	340	1.09										
340	360	1.31										
360	380	1.53										
380	400	1.75										
400	420	1.97										
420	440	2.19										
440	460	2.41										
460	480	2.63										
480	500	2.85										
500	540	3.18										
540	580	3.62										
580	620	4.06										
620	660	4.50										
660	700	4.95										
700	740	5.83										
740	780	6.71	0.00									
780	820	7.59	0.76									
820	860	8.47	1.64									
860	900	9.35	2.52									
900	940	10.23	3.40									
940	980	11.11	4.28									
980	1020	11.99	5.16									
1020	1060	12.87	6.04									
1060	1100	13.75	6.92	0.09								
1100	1140	14.63	7.80	0.97								
1140	1180	15.51	8.68	1.85								
1180	1220	16.39	9.56	2.73								
1220	1260	17.27	10.44	3.61								
1260	1300	18.15	11.32	4.49								
1300	1340	19.63	12.80	5.97	0.00							
1340	1380	21.39	14.56	7.73	0.90							
1380	1420	23.15	16.32	9.49	2.66							
1420	1460	24.91	18.08	11.25	4.42							
1460	1500	26.67	19.84	13.01	6.18							
1500	1540	28.43	21.60	14.77	7.94	1.11						
1540	1580	30.19	23.36	16.53	9.70	2.87						
1580	1620	31.95	25.12	18.29	11.46	4.63						
1620	1660	33.71	26.88	20.05	13.22	6.39						
1660	1700	35.47	28.64	21.81	14.98	8.15	1.32					
1700	1780	38.11	31.28	24.45	17.62	10.79	3.96					
1780	1860	41.63	34.80	27.97	21.14	14.31	7.48	0.65				
1860	1940	45.15	38.32	31.49	24.66	17.83	11.00	4.17				
1940	2090	52.57	45.74	38.91	32.08	25.25	18.41	11.58	4.75			
2090	2240	62.47	55.64	48.81	41.98	35.15	28.31	21.48	14.65	7.82	0.99	
2240	2440	74.02	67.19	60.36	53.53	46.70	39.86	33.03	26.20	19.37	12.54	5.71
2440	2640	87.22	80.39	73.56	66.73	59.90	53.06	46.23	39.40	32.57	25.74	18.91
2640	2890	106.60	99.77	92.94	86.11	79.28	72.45	65.62	58.79	51.96	45.13	38.29
2890	3140	128.60	121.77	114.94	108.11	101.28	94.45	87.62	80.79	73.96	67.13	60.29
3140	3390	151.92	145.09	138.26	131.43	124.60	117.77	110.94	104.11	97.27	90.44	83.61

3390 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$300											
300	320	0.87										
320	340	1.09										
340	360	1.31										
360	380	1.53										
380	400	1.75										
400	420	1.97										
420	440	2.19										
440	460	2.41										
460	480	2.63										
480	500	2.85										
500	520	3.07										
520	540	3.29										
540	560	3.51										
560	580	3.73										
580	600	3.95										
600	620	4.17										
620	640	4.39										
640	660	4.61										
660	680	4.83										
680	700	5.05										
700	720	5.27										
720	740	5.49										
740	760	5.71										
760	780	5.93										
780	800	6.15										
800	820	6.37										
820	840	6.59										
840	860	6.81										
860	880	7.03	0.20									
880	900	7.25	0.42									
900	920	7.47	0.64									
920	940	7.69	0.86									
940	960	7.91	1.08									
960	980	8.13	1.30									
980	1000	8.35	1.52									
1000	1040	8.68	1.85									
1040	1080	9.12	2.29									
1080	1120	9.56	2.73									
1120	1160	10.15	3.31									
1160	1200	11.03	4.19									
1200	1240	11.91	5.07									
1240	1280	12.79	5.95									
1280	1320	13.67	6.83									
1320	1360	14.55	7.71									
1360	1400	15.43	8.59									
1400	1440	16.31	9.47									
1440	1480	17.19	10.35									
1480	1520	18.07	11.23									
1520	1560	18.95	12.11	0.21								
1560	1600	19.83	12.99	1.09								

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California Withholding Schedules for 2025

MARRIED PERSONS-----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	20.71	13.87	1.97								
1640	1680	21.59	14.75	2.85								
1680	1720	22.47	15.63	3.73								
1720	1760	23.35	16.51	4.61								
1760	1800	24.23	17.39	5.49								
1800	1840	25.11	18.27	6.37								
1840	1880	25.99	19.15	7.25	0.41							
1880	1920	26.87	20.03	8.13	1.29							
1920	1960	27.75	20.91	9.01	2.17							
1960	2000	28.63	21.79	9.89	3.05							
2000	2040	29.51	22.67	10.77	3.93							
2040	2080	30.39	23.55	11.65	4.81							
2080	2120	31.27	24.43	12.53	5.69							
2120	2160	32.15	25.31	13.41	6.57							
2160	2200	33.03	26.19	14.29	7.45	0.62						
2200	2250	34.02	27.18	15.28	8.44	1.61						
2250	2300	35.12	28.28	16.38	9.54	2.71						
2300	2350	36.22	29.38	17.48	10.64	3.81						
2350	2400	37.76	30.93	18.58	11.74	4.91						
2400	2450	39.96	33.13	19.68	12.84	6.01						
2450	2500	42.16	35.33	20.78	13.94	7.11	0.28					
2500	2550	44.36	37.53	21.88	15.04	8.21	1.38					
2550	2600	46.56	39.73	22.98	16.14	9.31	2.48					
2600	2650	48.76	41.93	24.94	18.11	11.28	4.45					
2650	2700	50.96	44.13	27.14	20.31	13.48	6.65					
2700	2750	53.16	46.33	29.34	22.51	15.68	8.85	2.02				
2750	2800	55.36	48.53	31.54	24.71	17.88	11.05	4.22				
2800	2850	57.56	50.73	33.74	26.91	20.08	13.25	6.42				
2850	2900	59.76	52.93	35.94	29.11	22.28	15.45	8.62	1.79			
2900	2950	61.96	55.13	38.14	31.31	24.48	17.65	10.82	3.99			
2950	3000	64.16	57.33	40.34	33.51	26.68	19.85	13.02	6.19			
3000	3075	66.91	60.08	43.09	36.26	29.43	22.60	15.77	8.94	2.10		
3075	3150	70.21	63.38	46.39	39.56	32.73	25.90	19.07	12.24	5.40		
3150	3225	73.51	66.68	49.69	42.86	36.03	29.20	22.37	15.54	8.70	1.87	
3225	3300	76.81	69.98	52.99	46.16	39.33	32.50	25.67	18.84	12.00	5.17	
3300	3400	80.66	73.83	56.84	50.01	43.18	36.35	29.52	22.69	15.85	9.02	2.19
3400	3500	85.06	78.23	61.24	54.41	47.58	40.75	33.92	27.09	20.25	13.42	6.59
3500	3650	90.56	83.73	66.74	59.91	53.08	46.25	39.42	32.59	25.75	18.92	12.09
3650	3800	100.24	93.41	73.34	66.51	59.68	52.85	46.02	39.19	32.35	25.52	18.69
3800	3950	110.14	103.31	81.25	74.42	67.58	60.75	53.92	47.09	40.26	33.43	26.60
3950	4210	123.67	116.84	94.78	87.95	81.11	74.28	67.45	60.62	53.79	46.96	40.13
4210	4470	140.83	134.00	111.94	105.11	98.27	91.44	84.61	77.78	70.95	64.12	57.29
4470	4770	159.31	152.48	130.42	123.59	116.75	109.92	103.09	96.26	89.43	82.60	75.77
4770	5170	184.24	177.41	153.52	146.69	139.85	133.02	126.19	119.36	112.53	105.70	98.87
5170	5570	219.44	212.61	185.47	178.64	171.81	164.97	158.14	151.31	144.48	137.65	130.82
5570	5970	254.64	247.81	220.67	213.84	207.01	200.17	193.34	186.51	179.68	172.85	166.02
5970	6420	293.19	286.36	258.07	251.24	244.41	237.57	230.74	223.91	217.08	210.25	203.42
6420	6920	341.78	334.95	304.51	297.67	290.84	284.01	277.18	270.35	263.52	256.69	249.86

6920 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	620	1.63										
620	640	1.85										
640	660	2.07										
660	680	2.29										
680	700	2.51										
700	720	2.73										
720	740	2.95										
740	760	3.17										
760	780	3.39										
780	800	3.61										
800	820	3.83										
820	840	4.05										
840	860	4.27										
860	880	4.49										
880	900	4.71										
900	940	5.04										
940	980	5.48										
980	1020	5.92										
1020	1060	6.36										
1060	1100	6.80										
1100	1140	7.24	0.41									
1140	1180	7.68	0.85									
1180	1220	8.12	1.29									
1220	1260	8.56	1.73									
1260	1300	9.00	2.17									
1300	1350	9.50	2.67									
1350	1400	10.23	3.40									
1400	1450	11.33	4.50									
1450	1500	12.43	5.60									
1500	1550	13.53	6.70									
1550	1600	14.63	7.80	0.96								
1600	1650	15.73	8.90	2.06								
1650	1700	16.83	10.00	3.16								
1700	1750	17.93	11.10	4.26								
1750	1800	19.03	12.20	5.36								
1800	1900	20.68	13.85	7.01	0.18							
1900	2000	22.88	16.05	9.21	2.38							
2000	2100	25.08	18.25	11.41	4.58							
2100	2200	27.28	20.45	13.61	6.78							
2200	2300	29.48	22.65	15.81	8.98	2.15						
2300	2450	32.23	25.40	18.56	11.73	4.90						
2450	2600	35.53	28.70	21.86	15.03	8.20	1.37					
2600	2750	40.77	33.94	27.11	20.28	13.45	6.61					
2750	2900	47.37	40.54	33.71	26.88	20.05	13.21	6.38				
2900	3050	53.97	47.14	40.31	33.48	26.65	19.81	12.98	6.15			
3050	3380	64.85	58.01	51.18	44.35	37.52	30.69	23.86	17.03	10.20	3.37	
3380	3710	86.63	79.79	72.96	66.13	59.30	52.47	45.64	38.81	31.98	25.15	18.32
3710	4060	109.80	102.97	96.14	89.31	82.47	75.64	68.81	61.98	55.15	48.32	41.49
4060	4410	140.60	133.77	126.94	120.11	113.27	106.44	99.61	92.78	85.95	79.12	72.29
4410	4760	173.11	166.27	159.44	152.61	145.78	138.95	132.12	125.29	118.46	111.63	104.80
4760 and over		(Use Method B - Exact Calculation Method)										

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	1.74										
640	680	2.18										
680	720	2.62										
720	760	3.06										
760	800	3.50										
800	840	3.94										
840	880	4.38										
880	920	4.82										
920	960	5.26										
960	1000	5.70										
1000	1050	6.20										
1050	1100	6.75										
1100	1150	7.30										
1150	1200	7.85										
1200	1250	8.40										
1250	1300	8.95										
1300	1350	9.50										
1350	1400	10.24										
1400	1450	11.34										
1450	1500	12.44										
1500	1600	14.09	0.43									
1600	1700	16.29	2.63									
1700	1800	18.49	4.83									
1800	1900	20.69	7.03									
1900	2000	22.89	9.23									
2000	2100	25.09	11.43									
2100	2200	27.29	13.63									
2200	2300	29.49	15.83	2.16								
2300	2400	31.69	18.03	4.36								
2400	2500	33.89	20.23	6.56								
2500	2600	36.09	22.43	8.76								
2600	2700	39.70	26.04	12.38								
2700	2800	44.10	30.44	16.78	3.12							
2800	2900	48.50	34.84	21.18	7.52							
2900	3000	52.90	39.24	25.58	11.92							
3000	3100	57.30	43.64	29.98	16.32	2.65						
3100	3200	61.70	48.04	34.38	20.72	7.05						
3200	3300	66.10	52.44	38.78	25.12	11.45						
3300	3400	70.50	56.84	43.18	29.52	15.85	2.19					
3400	3500	74.90	61.24	47.58	33.92	20.25	6.59					
3500	3720	81.94	68.28	54.62	40.96	27.29	13.63					
3720	3940	91.94	78.28	64.61	50.95	37.29	23.63	9.97				
3940	4240	109.10	95.44	81.77	68.11	54.45	40.79	27.13	13.46			
4240	4560	129.56	115.90	102.23	88.57	74.91	61.25	47.59	33.92	20.26	6.60	
4560	4880	150.68	137.02	123.35	109.69	96.03	82.37	68.71	55.04	41.38	27.72	14.06
4880	5280	174.44	160.78	147.11	133.45	119.79	106.13	92.47	78.80	65.14	51.48	37.82
5280	5755	212.11	198.45	184.79	171.12	157.46	143.80	130.14	116.48	102.81	89.15	75.49
5755	6255	255.01	241.35	227.69	214.02	200.36	186.70	173.04	159.38	145.71	132.05	118.39
6255	6755	301.29	287.63	273.96	260.30	246.64	232.98	219.32	205.65	191.99	178.33	164.67

6755 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	1.74										
640	680	2.18										
680	720	2.62										
720	760	3.06										
760	800	3.50										
800	840	3.94										
840	880	4.38										
880	920	4.82										
920	960	5.26										
960	1000	5.70										
1000	1040	6.14										
1040	1080	6.58										
1080	1120	7.02										
1120	1160	7.46										
1160	1200	7.90										
1200	1240	8.34										
1240	1280	8.78										
1280	1320	9.22										
1320	1360	9.66										
1360	1400	10.10										
1400	1440	10.54										
1440	1480	10.98										
1480	1520	11.42										
1520	1560	11.86										
1560	1600	12.30										
1600	1640	12.74										
1640	1680	13.18										
1680	1720	13.62										
1720	1760	14.06	0.40									
1760	1800	14.50	0.84									
1800	1840	14.94	1.28									
1840	1880	15.38	1.72									
1880	1920	15.82	2.16									
1920	1960	16.26	2.60									
1960	2000	16.70	3.04									
2000	2040	17.14	3.48									
2040	2080	17.58	3.92									
2080	2140	18.13	4.47									
2140	2200	18.79	5.13									
2200	2260	19.45	5.79									
2260	2320	20.51	6.85									
2320	2380	21.83	8.17									
2380	2440	23.15	9.49									
2440	2500	24.47	10.81									
2500	2560	25.79	12.13									
2560	2620	27.11	13.45									
2620	2680	28.43	14.77									
2680	2740	29.75	16.09									
2740	2800	31.07	17.41									
2800	2860	32.39	18.73									

--- CONTINUED NEXT PAGE ---

California Withholding Schedules for 2025

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	33.71	20.05									
2920	2980	35.03	21.37									
2980	3040	36.35	22.69									
3040	3100	37.67	24.01	0.19								
3100	3160	38.99	25.33	1.51								
3160	3220	40.31	26.65	2.83								
3220	3280	41.63	27.97	4.15								
3280	3340	42.95	29.29	5.47								
3340	3400	44.27	30.61	6.79								
3400	3460	45.59	31.93	8.11								
3460	3520	46.91	33.25	9.43								
3520	3580	48.23	34.57	10.75								
3580	3640	49.55	35.89	12.07								
3640	3700	50.87	37.21	13.39								
3700	3800	52.63	38.97	15.15	1.49							
3800	3900	54.83	41.17	17.35	3.69							
3900	4000	57.03	43.37	19.55	5.89							
4000	4100	59.23	45.57	21.75	8.09							
4100	4200	61.43	47.77	23.95	10.29							
4200	4300	63.63	49.97	26.15	12.49							
4300	4400	65.83	52.17	28.35	14.69	1.03						
4400	4500	68.03	54.37	30.55	16.89	3.23						
4500	4600	70.23	56.57	32.75	19.09	5.43						
4600	4700	72.43	58.77	34.95	21.29	7.63						
4700	4800	75.52	61.86	37.15	23.49	9.83						
4800	4900	79.92	66.26	39.35	25.69	12.03						
4900	5000	84.32	70.66	41.55	27.89	14.23	0.56					
5000	5100	88.72	75.06	43.75	30.09	16.43	2.76					
5100	5200	93.12	79.46	45.95	32.29	18.63	4.96					
5200	5300	97.52	83.86	49.88	36.22	22.56	8.90					
5300	5400	101.92	88.26	54.28	40.62	26.96	13.30					
5400	5500	106.32	92.66	58.68	45.02	31.36	17.70	4.03				
5500	5600	110.72	97.06	63.08	49.42	35.76	22.10	8.43				
5600	5700	115.12	101.46	67.48	53.82	40.16	26.50	12.83				
5700	5800	119.52	105.86	71.88	58.22	44.56	30.90	17.23	3.57			
5800	5900	123.92	110.26	76.28	62.62	48.96	35.30	21.63	7.97			
5900	6000	128.32	114.66	80.68	67.02	53.36	39.70	26.03	12.37			
6000	6200	134.92	121.26	87.28	73.62	59.96	46.30	32.63	18.97	5.31		
6200	6400	143.72	130.06	96.08	82.42	68.76	55.10	41.43	27.77	14.11	0.45	
6400	6600	152.52	138.86	104.88	91.22	77.56	63.90	50.23	36.57	22.91	9.25	
6600	6800	161.32	147.66	113.68	100.02	86.36	72.70	59.03	45.37	31.71	18.05	4.39
6800	7000	170.12	156.46	122.48	108.82	95.16	81.50	67.83	54.17	40.51	26.85	13.19
7000	7200	178.92	165.26	131.28	117.62	103.96	90.30	76.63	62.97	49.31	35.65	21.99
7200	7400	190.59	176.92	140.08	126.42	112.76	99.10	85.43	71.77	58.11	44.45	30.79
7400	7600	203.79	190.12	148.88	135.22	121.56	107.90	94.23	80.57	66.91	53.25	39.59
7600	7900	220.29	206.62	162.49	148.83	135.17	121.51	107.84	94.18	80.52	66.86	53.20
7900	8200	240.09	226.42	182.29	168.63	154.97	141.31	127.64	113.98	100.32	86.66	73.00
8200	8600	263.19	249.52	205.39	191.73	178.07	164.41	150.74	137.08	123.42	109.76	96.10
8600	9000	289.59	275.92	231.79	218.13	204.47	190.81	177.14	163.48	149.82	136.16	122.50
9000	9600	322.59	308.92	264.79	251.13	237.47	223.81	210.14	196.48	182.82	169.16	155.50
9600	10350	371.57	357.90	309.34	295.68	282.02	268.36	254.69	241.03	227.37	213.71	200.05
10350	11100	437.57	423.90	369.62	355.95	342.29	328.63	314.97	301.31	287.64	273.98	260.32
11100	11850	503.57	489.90	435.62	421.95	408.29	394.63	380.97	367.31	353.64	339.98	326.32
11850	12600	569.57	555.90	501.62	487.95	474.29	460.63	446.97	433.31	419.64	405.98	392.32
12600	13350	646.22	632.56	571.67	558.01	544.35	530.69	517.02	503.36	489.70	476.04	462.38

13350 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2025

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	1400											
1400	1450	5.52										
1450	1500	6.07										
1500	1550	6.62										
1550	1600	7.17										
1600	1650	7.72										
1650	1700	8.27										
1700	1750	8.82										
1750	1800	9.37										
1800	1850	9.92										
1850	1900	10.47										
1900	1950	11.02										
1950	2000	11.57										
2000	2050	12.12										
2050	2100	12.67										
2100	2150	13.22										
2150	2200	13.77	0.11									
2200	2250	14.32	0.66									
2250	2300	14.87	1.21									
2300	2350	15.42	1.76									
2350	2400	15.97	2.31									
2400	2450	16.52	2.86									
2450	2500	17.07	3.41									
2500	2600	17.89	4.23									
2600	2700	18.99	5.33									
2700	2800	20.45	6.79									
2800	2900	22.65	8.99									
2900	3000	24.85	11.19									
3000	3100	27.05	13.39									
3100	3200	29.25	15.59	1.93								
3200	3300	31.45	17.79	4.13								
3300	3400	33.65	19.99	6.33								
3400	3500	35.85	22.19	8.53								
3500	3600	38.05	24.39	10.73								
3600	3700	40.25	26.59	12.93								
3700	3800	42.45	28.79	15.13	1.47							
3800	3900	44.65	30.99	17.33	3.67							
3900	4000	46.85	33.19	19.53	5.87							
4000	4100	49.05	35.39	21.73	8.07							
4100	4200	51.25	37.59	23.93	10.27							
4200	4300	53.45	39.79	26.13	12.47							
4300	4500	56.75	43.09	29.43	15.77	2.10						
4500	4700	61.15	47.49	33.83	20.17	6.50						
4700	4900	65.55	51.89	38.23	24.57	10.90						
4900	5100	69.95	56.29	42.63	28.97	15.30	1.64					
5100	5300	74.94	61.28	47.62	33.95	20.29	6.63					
5300	5600	85.94	72.28	58.62	44.95	31.29	17.63	3.97				
5600	5950	100.24	86.58	72.92	59.25	45.59	31.93	18.27	4.61			
5950	6350	116.74	103.08	89.42	75.75	62.09	48.43	34.77	21.11	7.44		
6350	6900	142.56	128.90	115.24	101.57	87.91	74.25	60.59	46.93	33.26	19.60	5.94
6900	7450	178.86	165.20	151.54	137.87	124.21	110.55	96.89	83.23	69.56	55.90	42.24
7450	8150	222.24	208.58	194.91	181.25	167.59	153.93	140.27	126.60	112.94	99.28	85.62
8150	8850	283.84	270.18	256.51	242.85	229.19	215.53	201.87	188.20	174.54	160.88	147.22
8850	9550	349.28	335.62	321.96	308.29	294.63	280.97	267.31	253.65	239.98	226.32	212.66

9550 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

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	0.08										
30	32	0.11										
32	34	0.13										
34	36	0.15										
36	38	0.17										
38	40	0.19										
40	42	0.22										
42	44	0.24										
44	46	0.26										
46	48	0.28										
48	50	0.30										
50	54	0.34										
54	58	0.38										
58	62	0.43										
62	66	0.49										
66	70	0.58										
70	74	0.66	0.04									
74	78	0.75	0.13									
78	82	0.84	0.21									
82	86	0.93	0.30									
86	90	1.02	0.39									
90	94	1.10	0.48									
94	98	1.19	0.57									
98	102	1.28	0.65	0.03								
102	106	1.37	0.74	0.11								
106	110	1.46	0.83	0.20								
110	114	1.54	0.92	0.29								
114	118	1.63	1.01	0.38								
118	122	1.74	1.11	0.48								
122	126	1.91	1.28	0.66	0.03							
126	131	2.11	1.48	0.86	0.23							
131	136	2.33	1.70	1.08	0.45							
136	141	2.55	1.92	1.30	0.67	0.04						
141	146	2.77	2.14	1.52	0.89	0.26						
146	151	2.99	2.36	1.74	1.11	0.48						
151	156	3.21	2.58	1.96	1.33	0.70	0.07					
156	161	3.43	2.80	2.18	1.55	0.92	0.29					
161	166	3.65	3.02	2.40	1.77	1.14	0.51					
166	171	3.87	3.24	2.62	1.99	1.36	0.73	0.11				
171	176	4.09	3.46	2.84	2.21	1.58	0.95	0.33				
176	186	4.52	3.90	3.27	2.64	2.01	1.39	0.76	0.13			
186	196	5.18	4.56	3.93	3.30	2.67	2.05	1.42	0.79	0.17		
196	211	6.01	5.38	4.75	4.13	3.50	2.87	2.25	1.62	0.99	0.36	
211	236	7.33	6.70	6.07	5.45	4.82	4.19	3.57	2.94	2.31	1.68	1.06
236	261	9.25	8.62	7.99	7.36	6.74	6.11	5.48	4.86	4.23	3.60	2.98
261	291	11.67	11.04	10.41	9.78	9.16	8.53	7.90	7.28	6.65	6.02	5.40
291	321	14.49	13.86	13.23	12.61	11.98	11.35	10.73	10.10	9.47	8.84	8.22

321 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	0.13										
34	36	0.15										
36	38	0.17										
38	40	0.19										
40	42	0.22										
42	44	0.24										
44	46	0.26										
46	48	0.28										
48	50	0.30										
50	52	0.33										
52	54	0.36										
54	56	0.38										
56	58	0.40										
58	60	0.42										
60	62	0.44										
62	64	0.46										
64	66	0.48										
66	68	0.50										
68	70	0.52										
70	72	0.55										
72	74	0.57										
74	76	0.59										
76	78	0.61										
78	80	0.63	0.01									
80	82	0.66	0.03									
82	84	0.68	0.05									
84	86	0.70	0.07									
86	88	0.72	0.10									
88	90	0.74	0.12									
90	92	0.77	0.14									
92	94	0.79	0.16									
94	96	0.81	0.18									
96	98	0.83	0.21									
98	100	0.85	0.23									
100	102	0.88	0.25									
102	104	0.90	0.27									
104	106	0.94	0.31									
106	108	0.98	0.36									
108	110	1.03	0.40									
110	112	1.07	0.44									
112	114	1.12	0.49									
114	118	1.18	0.55									
118	122	1.27	0.64	0.02								
122	126	1.36	0.73	0.10								
126	130	1.45	0.82	0.19								
130	134	1.53	0.91	0.28								
134	138	1.62	0.99	0.37								
138	142	1.71	1.08	0.46								
142	146	1.80	1.17	0.54								
146	150	1.89	1.26	0.63								

--- CONTINUED NEXT PAGE ---

California Withholding Schedules for 2025

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2025

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	1.97	1.35	0.72	0.09							
154	158	2.06	1.43	0.81	0.18							
158	162	2.15	1.52	0.90	0.27							
162	166	2.24	1.61	0.98	0.36							
166	170	2.33	1.70	1.07	0.44							
170	174	2.41	1.79	1.16	0.53							
174	178	2.50	1.87	1.25	0.62							
178	182	2.59	1.96	1.34	0.71	0.08						
182	186	2.68	2.05	1.42	0.80	0.17						
186	190	2.77	2.14	1.51	0.88	0.26						
190	195	2.86	2.24	1.61	0.98	0.36						
195	200	2.97	2.35	1.72	1.09	0.47						
200	205	3.08	2.46	1.83	1.20	0.58						
205	210	3.19	2.57	1.94	1.31	0.69	0.06					
210	215	3.30	2.68	2.05	1.42	0.80	0.17					
215	220	3.42	2.79	2.16	1.54	0.91	0.28					
220	225	3.64	3.01	2.38	1.76	1.13	0.50					
225	230	3.86	3.23	2.60	1.98	1.35	0.72	0.10				
230	235	4.08	3.45	2.82	2.20	1.57	0.94	0.32				
235	240	4.30	3.67	3.04	2.42	1.79	1.16	0.54				
240	245	4.52	3.89	3.26	2.64	2.01	1.38	0.76	0.13			
245	250	4.74	4.11	3.48	2.86	2.23	1.60	0.98	0.35			
250	255	4.96	4.33	3.70	3.08	2.45	1.82	1.20	0.57			
255	260	5.18	4.55	3.92	3.30	2.67	2.04	1.42	0.79	0.16		
260	265	5.40	4.77	4.14	3.52	2.89	2.26	1.64	1.01	0.38		
265	270	5.62	4.99	4.36	3.74	3.11	2.48	1.86	1.23	0.60		
270	275	5.84	5.21	4.58	3.96	3.33	2.70	2.08	1.45	0.82	0.20	
275	280	6.06	5.43	4.80	4.18	3.55	2.92	2.30	1.67	1.04	0.42	
280	285	6.28	5.65	5.02	4.40	3.77	3.14	2.52	1.89	1.26	0.64	0.01
285	290	6.50	5.87	5.24	4.62	3.99	3.36	2.74	2.11	1.48	0.86	0.23
290	300	6.83	6.20	5.57	4.95	4.32	3.69	3.07	2.44	1.81	1.19	0.56
300	310	7.27	6.64	6.01	5.39	4.76	4.13	3.51	2.88	2.25	1.63	1.00
310	320	7.71	7.08	6.45	5.83	5.20	4.57	3.95	3.32	2.69	2.07	1.44
320	330	8.15	7.52	6.89	6.27	5.64	5.01	4.39	3.76	3.13	2.51	1.88
330	340	8.67	8.04	7.42	6.79	6.16	5.53	4.91	4.28	3.65	3.03	2.40
340	355	9.49	8.87	8.24	7.61	6.99	6.36	5.73	5.11	4.48	3.85	3.22
355	370	10.48	9.86	9.23	8.60	7.98	7.35	6.72	6.10	5.47	4.84	4.21
370	390	11.64	11.01	10.39	9.76	9.13	8.50	7.88	7.25	6.62	6.00	5.37
390	410	12.96	12.33	11.71	11.08	10.45	9.82	9.20	8.57	7.94	7.32	6.69
410	445	14.77	14.15	13.52	12.89	12.27	11.64	11.01	10.39	9.76	9.13	8.50
445	480	17.33	16.70	16.08	15.45	14.82	14.20	13.57	12.94	12.31	11.69	11.06
480	520	20.63	20.00	19.38	18.75	18.12	17.50	16.87	16.24	15.61	14.99	14.36
520	560	24.15	23.52	22.90	22.27	21.64	21.02	20.39	19.76	19.13	18.51	17.88
560	600	27.88	27.25	26.63	26.00	25.37	24.75	24.12	23.49	22.86	22.24	21.61

600 and over

(Use Method B - Exact Calculation Method)

California Withholding Schedules for 2025

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

FOR WAGES PAID IN 2025

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	0.16										
58	60	0.18										
60	62	0.20										
62	64	0.22										
64	66	0.25										
66	68	0.27										
68	70	0.29										
70	72	0.31										
72	74	0.33										
74	76	0.36										
76	78	0.38										
78	80	0.40										
80	82	0.42										
82	84	0.44										
84	86	0.47										
86	88	0.49										
88	90	0.51										
90	92	0.53										
92	94	0.55										
94	96	0.58										
96	100	0.62	0.02									
100	104	0.67	0.06									
104	108	0.71	0.11									
108	112	0.76	0.15									
112	116	0.80	0.20									
116	121	0.83	0.21									
121	126	0.89	0.26									
126	131	0.98	0.35									
131	136	1.09	0.46									
136	141	1.20	0.57									
141	146	1.31	0.68	0.05								
146	151	1.42	0.79	0.16								
151	156	1.53	0.90	0.27								
156	161	1.64	1.01	0.38								
161	166	1.75	1.12	0.49								
166	171	1.86	1.23	0.60								
171	176	1.97	1.34	0.71	0.09							
176	181	2.08	1.45	0.82	0.20							
181	186	2.19	1.56	0.93	0.31							
186	191	2.30	1.67	1.04	0.42							
191	196	2.41	1.78	1.15	0.53							
196	206	2.57	1.94	1.32	0.69	0.06						
206	216	2.79	2.16	1.54	0.91	0.28						
216	226	3.01	2.38	1.76	1.13	0.50						
226	236	3.23	2.60	1.98	1.35	0.72	0.10					
236	246	3.50	2.88	2.25	1.62	1.00	0.37					
246	256	3.94	3.32	2.69	2.06	1.44	0.81	0.18				
256	276	4.60	3.98	3.35	2.72	2.10	1.47	0.84	0.21			
276	296	5.48	4.86	4.23	3.60	2.98	2.35	1.72	1.09	0.47		
296	326	6.92	6.30	5.67	5.04	4.41	3.79	3.16	2.53	1.91	1.28	0.65
326	366	9.23	8.61	7.98	7.35	6.72	6.10	5.47	4.84	4.22	3.59	2.96
366	406	12.54	11.91	11.29	10.66	10.03	9.41	8.78	8.15	7.52	6.90	6.27
406	446	16.25	15.62	15.00	14.37	13.74	13.12	12.49	11.86	11.24	10.61	9.98

446 and over

(Use Method B - Exact Calculation Method)