California Withholding Schedules for 2027

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 28 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 under withholding 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 an existing *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 *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 existing 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.

Method B - Exact Calculation Method

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets; and then subtracting a tax credit based upon the number of allowances claimed on the *Employee's Withholding Allowance Certificate* (Form W-4 or DE 4). **This method also takes into consideration the special treatment of additional allowances for estimated deductions.**

The steps in computing the amount of tax to be withheld are as follows:

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 estimated deductions on a DE 4 form, subtract the amount shown in *Table 2 - Estimated Deduction Table* from the gross wages.

Step 3 Subtract the standard deduction amount shown in *Table 3 - Standard Deduction Table* to arrive at the employee's taxable income.

Step 4 Use *Tables 5-28 - Tax Rate Table* for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax liability.

Step 5 Subtract the tax credit shown in *Table 4 - Exemption Allowance Table*[1] from the computed tax liability to arrive at the amount of tax to be withheld.

Example A: Weekly earnings of $210, single, and claiming one withholding allowance on Form W-4 or DE 4.

Step 1 Earnings for the weekly payroll period are *less* than the amount shown in *Table 1 - Low Income Exemption Table* ($376); therefore, no income tax is to be withheld.

Example B: Biweekly earnings of $1,600, married, and claiming three withholding allowances, one of which is for estimated deductions.

Step 1 Earnings for the biweekly payroll period are *greater* than the amount shown in *Table 1 - Low Income Exemption Table* ($1,502); therefore, income tax should be withheld.

Step 2	Earnings for biweekly payroll period.	$ 1,600.00
	Subtract amount from *Table 2 - Estimated Deduction Table*.	− $ 38.00
	Salaries and wages subject to withholding.	= $ 1,562.00
Step 3	Subtract amount from *Table 3 - Standard Deduction Table*.	− $ 454.00
	Taxable income.	= $ 1,108.00
Step 4	Tax computation from *Tables 5-28 - Tax Rate Table*:	
	Entry covering $1,108 (over $880 but not over $2,088).	
	2.2% amount over $880 (.022 × ($1,108 − $880).	$ 5.02
	Plus the marginal amount.	+ $ 9.68
	Computed tax.	= $ 14.70
Step 5	Subtract amount from *Table 4 - Exemption Allowance Table*	
	for two regular withholding allowances.	− $ 13.37
	Net amount of tax to be withheld.	= $ 1.33

Note: *Tables 5-28* provide a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

1. If the employee uses additional allowances claimed for estimated deductions, such allowances *must not* be used in the determination of tax credits to be subtracted.

Example C:	**Monthly earnings of $5,500 married and claiming five withholding allowances on Form W-4 or DE 4.**	
Step 1	Earnings for the monthly payroll period are *greater* than the amount shown in *Table 1 - Low Income Exemption Table* ($3,255) therefore, income tax should be withheld.	
Step 2	Earnings for monthly payroll period. *Not applicable - no estimated deduction allowance claimed.*	$ 5,500.00
Step 3	Subtract amount from *Table 3 - Standard Deduction Table*. Taxable income.	− $ 983.00 = $ 4,517.00
Step 4	Tax computation from *Tables 5-28 - Tax Rate Table*: Entry covering $4,517 (over $1,908 but not over $4,528). 2.2% of amount over $1,908 (.022 × ($4,517 − $1,908)). Plus marginal tax amount. Computed tax.	 $ 57.40 + $ 20.99 = $ 78.39
Step 5	Subtract amount from *Table 4 - Exemption Allowance Table* for 5 regular withholding allowances. Net amount of tax to be withheld.	− $ 72.42 = $ 5.97

Example D:	**Weekly earnings of $950, unmarried head of household, and three withholding allowances on form W-4 or DE 4.**	
Step 1	Earnings for the weekly payroll period are *greater* than the amount shown in *Table 1 – Low Income Exemption Table* ($751); therefore, income tax should be withheld.	
Step 2	Earnings for weekly payroll period. Not applicable - no estimated deduction allowance claimed.	$ 950.00
Step 3	Subtract amount from *Table 3 - Standard Deduction Table*. Taxable income.	− $ 227.00 = $ 723.00
Step 4	Tax computation from *Tables 5-28 - Tax Rate Table*: Entry covering $723 (over $441 but not over $1,045). 2.2% of amount over $441 (.022 × ($723 − $441)). Plus marginal tax amount. Computed tax.	 $ 6.20 + $ 4.85 = $ 11.05
Step 5	Subtract amount from *Table 4 - Exemption Allowance Table* for 3 regular withholding allowances. Net amount of tax to be withheld.	− $ 10.03 = $ 1.02

Example E: Semi-monthly earnings of $2,400, married, and claiming four allowances on form W-4 or DE 4.

Step 1	Earnings for the semi-monthly payroll period are *greater* than the amount shown in *Table 1 - Low Income Exemption Table* ($1,627); therefore, income tax should be withheld.	
Step 2	Annualized wages and salary (24 × $2,400).	$57,600.00
	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from *Table 3 - Standard Deduction Table*.	− $11,800.00
	Taxable income.	= $45,800.00
Step 4	Tax computation from *Tables 5-28 - Tax Rate Table*:	
	Entry covering $45,800 (over $22,912 but not over $54,314).	
	2.2% of amount over $22,912 (.022 × ($45,800 − $22,912)).	$ 503.54
	Plus marginal tax amount.	+ $ 252.03
	Computed annual tax.	= $ 755.57
Step 5	Subtract amount from *Table 4 - Exemption Allowance Table* for	
	4 regular withholding allowances.	− $ 695.20
	Annual amount of tax to be withheld.	$ 60.37
	Divide by number of payroll periods in year (24).	= $ 2.52

Note: Employers may determine the amount of income tax to be withheld for an annual payroll period and prorate the tax back to the payroll period. This method may be useful to employers who have employees being paid for more than one payroll period and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

Example F: Annual earnings of $57,000, monthly pay period, married, and claiming four allowances on form W-4 or DE 4.

Step 1	Earnings for the annual payroll period are *greater* than the amount shown in *Table 1 - Low Income Exemption Table* ($39,056); therefore, income tax should be withheld.	
Step 2	Annualized wages and/or monthly salary (12 × $4,750).	$57,000.00
	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from *Table 3 - Standard Deduction Table*.	− $11,800.00
	Taxable income.	= $45,200.00
Step 4	Tax computation from *Tables 5-28 - Tax Rate Table*:	
	Entry covering $45,200 (over $22,912 but not over $54,314).	
	2.2% of amount over $22,912 (.022 × ($45,200 − $22,912)).	$ 490.34
	Plus marginal tax amount.	+ $ 252.03
	Computed annual tax.	= $ 742.37
Step 5	Subtract amount from *Table 4 – Exemption Allowance Table* for	
	4 regular withholding allowances.	− $ 695.20
	Annual amount of tax to be withheld.	= $ 47.17
	Divide by number of payroll periods in year (12).	= $ 3.93

Note: Employers may determine the amount of income tax to be withheld for an annual payroll period and figure the tax for the payroll period. This method may be useful to employers who have employees being paid for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

Method B - Table 1: Low Income Exemption Table

Payroll Period	**Single, Dual Income Married or Married with Multiple Employers**	**Married -** (Allowances on DE 4 of Form W-4) **'0' or '1'**	**Married -** (Allowances on DE 4 of Form W-4) **'2' or more**	**Unmarried Head of Household**
Weekly	$376	$376	$751	$751
Biweekly	$751	$751	$1,502	$1,502
Semi-monthly	$814	$814	$1,627	$1,627
Monthly	$1,627	$1,627	$3,255	$3,255
Quarterly	$4,882	$4,882	$9,764	$9,764
Semi-annual	$9,764	$9,764	$19,528	$19,528
Annual	$19,528	$19,528	$39,056	$39,056
Daily/Miscellaneous	$75	$75	$150	$150

Method B - Table 2: Estimated Deduction Table

Additional Withholding Allowances	**Weekly** Payroll Period	**Bi-weekly** Payroll Period	**Semi-monthly** Payroll Period	**Monthly** Payroll Period	**Quarterly** Payroll Period	**Semi-annual** Payroll Period	**Annual** Payroll Period	**Daily/ Misc.** Payroll Period
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

Note: 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.

Method B - Table 3: Standard Deduction Table

Payroll Period	**Single, Dual Income Married or Married with Multiple Employers**	**Married -** (Allowances on DE 4 of Form W-4) **'0' or '1'**	**Married -** (Allowances on DE 4 of Form W-4) **'2' or more**	**Unmarried Head of Household**
Weekly	$113	$113	$227	$227
Biweekly	$227	$227	$454	$454
Semi-monthly	$246	$246	$492	$492
Monthly	$492	$492	$983	$983
Quarterly	$1,475	$1,475	$2,950	$2,950
Semi-annual	$2,950	$2,950	$5,900	$5,900
Annual	$5,900	$5,900	$11,800	$11,800
Daily/Miscellaneous	$23	$23	$45	$45

Method B - Table 4: Exemption Allowance Table

Allowances on DE 4 Or Form W-4	**Weekly** Payroll Period	**Bi-weekly** Payroll Period	**Semi-monthly** Payroll Period	**Monthly** Payroll Period	**Quarterly** Payroll Period	**Semi-annual** Payroll Period	**Annual** Payroll Period	**Daily/ Misc.** Payroll Period
0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1	$3.34	$6.68	$7.24	$14.48	$43.45	$86.90	$173.80	$0.67
2	$6.68	$13.37	$14.48	$28.97	$86.90	$173.80	$347.60	$1.34
3	$10.03	$20.05	$21.73	$43.45	$130.35	$260.70	$521.40	$2.01
4	$13.37	$26.74	$28.97	$57.93	$173.80	$347.60	$695.20	$2.67
5	$16.71	$33.42	$36.21	$72.42	$217.25	$434.50	$869.00	$3.34
6	$20.05	$40.11	$43.45	$86.90	$260.70	$521.40	$1,042.80	$4.01
7	$23.40	$46.79	$50.69	$101.38	$304.15	$608.30	$1,216.60	$4.68
8	$26.74	$53.48	$57.93	$115.87	$347.60	$695.20	$1,390.40	$5.35
9	$30.08	$60.16	$65.18	$130.35	$391.05	$782.10	$1,564.20	$6.02
10	$33.42	$66.85	$72.42	$144.83	$434.50	$869.00	$1,738.00	$6.68

Note: If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.
For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form W-4 or DE 4 on a weekly payroll period would be $50.10.

Annual Payroll Period Tax Rate Tables

Method B - Table 5: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$11,079	1.100%	$0	$0.00
$11,456	$26,264	2.200%	$11,456	$126.02
$27,157	$41,452	4.400%	$27,157	$471.44
$42,861	$57,542	6.600%	$42,861	$1,162.42
$59,498	$72,724	8.800%	$59,498	$2,260.46
$75,197	$371,479	10.230%	$75,197	$3,641.97
$384,109	$445,771	11.330%	$384,109	$35,243.67
$460,927	$742,953	12.430%	$460,927	$43,947.15
$768,213	$1,000,000	13.530%	$768,213	$82,142.80
$1,000,000 and over		14.630%	$1,000,000	$113,503.58

Method B - Table 6: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$22,912	1.100%	$0	$0.00
$22,912	$54,314	2.200%	$22,912	$252.03
$54,314	$85,722	4.400%	$54,314	$942.87
$85,722	$118,996	6.600%	$85,722	$2,324.82
$118,996	$150,394	8.800%	$118,996	$4,520.90
$150,394	$768,218	10.230%	$150,394	$7,283.92
$768,218	$921,854	11.330%	$768,218	$70,487.32
$921,854	$1,000,000	12.430%	$921,854	$87,894.28
$1,000,000	$1,536,426	13.530%	$1,000,000	$97,607.83
$1,536,426 and over		14.630%	$1,536,426	$170,186.27

Method B - Table 7: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$22,927	1.100%	$0	$0.00
$22,927	$54,316	2.200%	$22,927	$252.20
$54,316	$70,018	4.400%	$54,316	$942.76
$70,018	$86,654	6.600%	$70,018	$1,633.65
$86,654	$102,356	8.800%	$86,654	$2,731.63
$102,356	$522,385	10.230%	$102,356	$4,113.41
$522,385	$626,864	11.330%	$522,385	$47,082.38
$626,864	$1,000,000	12.430%	$626,864	$58,919.85
$1,000,000	$1,034,000	13.530%	$1,000,000	$105,300.65
$1,034,000 and over		14.630%	$1,034,000	$109,900.85

Daily/Miscellaneous Payroll Period Tax Rate Tables

Method B - Table 8: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$44	1.100%	$0	$0.00
$44	$104	2.200%	$44	$0.48
$104	$165	4.400%	$104	$1.80
$165	$229	6.600%	$165	$4.48
$229	$289	8.800%	$229	$8.70
$289	$1,477	10.230%	$289	$13.98
$1,477	$1,773	11.330%	$1,477	$135.51
$1,773	$2,955	12.430%	$1,773	$169.05
$2,955	$3,846	13.530%	$2,955	$315.97
$3,846 and over		14.630%	$3,846	$436.52

Method B - Table 9: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$88	1.100%	$0	$0.00
$88	$208	2.200%	$88	$0.97
$208	$330	4.400%	$208	$3.61
$330	$458	6.600%	$330	$8.98
$458	$578	8.800%	$458	$17.43
$578	$2,954	10.230%	$578	$27.99
$2,954	$3,546	11.330%	$2,954	$271.05
$3,546	$3,846	12.430%	$3,546	$338.12
$3,846	$5,909	13.530%	$3,846	$375.41
$5,909 and over		14.630%	$5,909	$654.53

Method B - Table 10: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$88	1.100%	$0	$0.00
$88	$209	2.200%	$88	$0.97
$209	$269	4.400%	$209	$3.63
$269	$333	6.600%	$269	$6.27
$333	$394	8.800%	$333	$10.49
$394	$2,009	10.230%	$394	$15.86
$2,009	$2,411	11.330%	$2,009	$181.07
$2,411	$3,846	12.430%	$2,411	$226.62
$3,846	$3,977	13.530%	$3,846	$404.99
$3,977 and over		14.630%	$3,977	$422.71

Quarterly Payroll Period Tax Rate Tables

Method B - Table 11: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$2,864	1.100%	$0	$0.00
$2,864	$6,789	2.200%	$2,864	$31.50
$6,789	$10,715	4.400%	$6,789	$117.85
$10,715	$14,875	6.600%	$10,715	$290.59
$14,875	$18,799	8.800%	$14,875	$565.15
$18,799	$96,027	10.230%	$18,799	$910.46
$96,027	$115,232	11.330%	$96,027	$8,810.88
$115,232	$192,053	12.430%	$115,232	$10,986.81
$192,053	$250,000	13.530%	$192,053	$20,535.66
$250,000 and over		14.630%	$250,000	$28,375.89

Method B - Table 12: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$5,728	1.100%	$0	$0.00
$5,728	$13,578	2.200%	$5,728	$63.01
$13,578	$21,430	4.400%	$13,578	$235.71
$21,430	$29,750	6.600%	$21,430	$581.20
$29,750	$37,598	8.800%	$29,750	$1,130.32
$37,598	$192,054	10.230%	$37,598	$1,820.94
$192,054	$230,464	11.330%	$192,054	$17,621.79
$230,464	$250,000	12.430%	$230,464	$21,973.64
$250,000	$384,107	13.530%	$250,000	$24,401.96
$384,107 and over		14.630%	$384,107	$42,546.64

Method B - Table 13: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$5,732	1.100%	$0	$0.00
$5,732	$13,579	2.200%	$5,732	$63.05
$13,579	$17,505	4.400%	$13,579	$235.68
$17,505	$21,664	6.600%	$17,505	$408.42
$21,664	$25,589	8.800%	$21,664	$682.91
$25,589	$130,596	10.230%	$25,589	$1,028.31
$130,596	$156,716	11.330%	$130,596	$11,770.53
$156,716	$250,000	12.430%	$156,716	$14,729.93
$250,000	$258,500	13.530%	$250,000	$26,325.13
$258,500 and over		14.630%	$258,500	$27,475.18

Semi-annual Payroll Period Tax Rate Tables

Method B - Table 14: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$5,728	1.100%	$0	$0.00
$5,728	$13,578	2.200%	$5,728	$63.01
$13,578	$21,430	4.400%	$13,578	$235.71
$21,430	$29,750	6.600%	$21,430	$581.20
$29,750	$37,598	8.800%	$29,750	$1,130.32
$37,598	$192,054	10.230%	$37,598	$1,820.94
$192,054	$230,464	11.330%	$192,054	$17,621.79
$230,464	$384,106	12.430%	$230,464	$21,973.64
$384,106	$500,000	13.530%	$384,106	$41,071.34
$500,000 and over		14.630%	$500,000	$56,751.80

Method B - Table 15: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$11,456	1.100%	$0	$0.00
$11,456	$27,156	2.200%	$11,456	$126.02
$27,156	$42,860	4.400%	$27,156	$471.42
$42,860	$59,500	6.600%	$42,860	$1,162.40
$59,500	$75,196	8.800%	$59,500	$2,260.64
$75,196	$384,108	10.230%	$75,196	$3,641.89
$384,108	$460,928	11.330%	$384,108	$35,243.59
$460,928	$500,000	12.430%	$460,928	$43,947.30
$500,000	$768,214	13.530%	$500,000	$48,803.95
$768,214 and over		14.630%	$768,214	$85,093.30

Method B - Table 16: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$11,464	1.100%	$0	$0.00
$11,464	$27,158	2.200%	$11,464	$126.10
$27,158	$35,010	4.400%	$27,158	$471.37
$35,010	$43,328	6.600%	$35,010	$816.86
$43,328	$51,178	8.800%	$43,328	$1,365.85
$51,178	$261,192	10.230%	$51,178	$2,056.65
$261,192	$313,432	11.330%	$261,192	$23,541.08
$313,432	$500,000	12.430%	$313,432	$29,459.87
$500,000	$517,000	13.530%	$500,000	$52,650.27
$517,000 and over		14.630%	$517,000	$54,950.37

Semi-monthly Payroll Period Tax Rate Tables

Method B - Table 17: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$477	1.100%	$0	$0.00
$477	$1,132	2.200%	$477	$5.25
$1,132	$1,786	4.400%	$1,132	$19.66
$1,786	$2,479	6.600%	$1,786	$48.44
$2,479	$3,133	8.800%	$2,479	$94.18
$3,133	$16,005	10.230%	$3,133	$151.73
$16,005	$19,205	11.330%	$16,005	$1,468.54
$19,205	$32,009	12.430%	$19,205	$1,831.10
$32,009	$41,667	13.530%	$32,009	$3,422.64
$41,667 and over		14.630%	$41,667	$4,729.37

Method B - Table 18: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$954	1.100%	$0	$0.00
$954	$2,264	2.200%	$954	$10.49
$2,264	$3,572	4.400%	$2,264	$39.31
$3,572	$4,958	6.600%	$3,572	$96.86
$4,958	$6,266	8.800%	$4,958	$188.34
$6,266	$32,010	10.230%	$6,266	$303.44
$32,010	$38,410	11.330%	$32,010	$2,937.05
$38,410	$41,667	12.430%	$38,410	$3,662.17
$41,667	$64,018	13.530%	$41,667	$4,067.02
$64,018 and over		14.630%	$64,018	$7,091.11

Method B - Table 19: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$955	1.100%	$0	$0.00
$955	$2,263	2.200%	$955	$10.51
$2,263	$2,917	4.400%	$2,263	$39.29
$2,917	$3,611	6.600%	$2,917	$68.07
$3,611	$4,265	8.800%	$3,611	$113.87
$4,265	$21,766	10.230%	$4,265	$171.42
$21,766	$26,119	11.330%	$21,766	$1,961.77
$26,119	$41,667	12.430%	$26,119	$2,454.96
$41,667	$43,083	13.530%	$41,667	$4,387.58
$43,083 and over		14.630%	$43,083	$4,579.16

Monthly Payroll Period Tax Rate Tables

Method B - Table 20: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$954	1.100%	$0	$0.00
$954	$2,264	2.200%	$954	$10.49
$2,264	$3,572	4.400%	$2,264	$39.31
$3,572	$4,958	6.600%	$3,572	$96.86
$4,958	$6,266	8.800%	$4,958	$188.34
$6,266	$32,010	10.230%	$6,266	$303.44
$32,010	$38,410	11.330%	$32,010	$2,937.05
$38,410	$64,018	12.430%	$38,410	$3,662.17
$64,018	$83,334	13.530%	$64,018	$6,845.24
$83,334 and over		14.630%	$83,334	$9,458.69

Method B - Table 21: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$1,908	1.100%	$0	$0.00
$1,908	$4,528	2.200%	$1,908	$20.99
$4,528	$7,144	4.400%	$4,528	$78.63
$7,144	$9,916	6.600%	$7,144	$193.73
$9,916	$12,532	8.800%	$9,916	$376.68
$12,532	$64,020	10.230%	$12,532	$606.89
$64,020	$76,820	11.330%	$64,020	$5,874.11
$76,820	$83,334	12.430%	$76,820	$7,324.35
$83,334	$128,036	13.530%	$83,334	$8,134.04
$128,036 and over		14.630%	$128,036	$14,182.22

Method B - Table 22: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$1,910	1.100%	$0	$0.00
$1,910	$4,526	2.200%	$1,910	$21.01
$4,526	$5,834	4.400%	$4,526	$78.56
$5,834	$7,222	6.600%	$5,834	$136.11
$7,222	$8,530	8.800%	$7,222	$227.72
$8,530	$43,532	10.230%	$8,530	$342.82
$43,532	$52,238	11.330%	$43,532	$3,923.52
$52,238	$83,334	12.430%	$52,238	$4,909.91
$83,334	$86,166	13.530%	$83,334	$8,775.14
$86,166 and over		14.630%	$86,166	$9,158.31

Weekly Payroll Period Tax Rate Tables

Method B - Table 23: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$220	1.100%	$0	$0.00
$220	$522	2.200%	$220	$2.42
$522	$824	4.400%	$522	$9.06
$824	$1,144	6.600%	$824	$22.35
$1,144	$1,446	8.800%	$1,144	$43.47
$1,446	$7,387	10.230%	$1,446	$70.05
$7,387	$8,864	11.330%	$7,387	$677.81
$8,864	$14,773	12.430%	$8,864	$845.15
$14,773	$19,231	13.530%	$14,773	$1,579.64
$19,231 and over		14.630%	$19,231	$2,182.81

Method B - Table 24: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$440	1.100%	$0	$0.00
$440	$1,044	2.200%	$440	$4.84
$1,044	$1,648	4.400%	$1,044	$18.13
$1,648	$2,288	6.600%	$1,648	$44.71
$2,288	$2,892	8.800%	$2,288	$86.95
$2,892	$14,774	10.230%	$2,892	$140.10
$14,774	$17,728	11.330%	$14,774	$1,355.63
$17,728	$19,231	12.430%	$17,728	$1,690.32
$19,231	$29,547	13.530%	$19,231	$1,877.14
$29,547 and over		14.630%	$29,547	$3,272.89

Method B - Table 25: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$441	1.100%	$0	$0.00
$441	$1,045	2.200%	$441	$4.85
$1,045	$1,347	4.400%	$1,045	$18.14
$1,347	$1,666	6.600%	$1,347	$31.43
$1,666	$1,968	8.800%	$1,666	$52.48
$1,968	$10,046	10.230%	$1,968	$79.06
$10,046	$12,055	11.330%	$10,046	$905.44
$12,055	$19,231	12.430%	$12,055	$1,133.06
$19,231	$19,885	13.530%	$19,231	$2,025.04
$19,885 and over		14.630%	$19,885	$2,113.53

Bi-weekly Payroll Period Tax Rate Tables

Method B - Table 26: Single Persons, Dual Income Married or Married with Multiple Employers

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$440	1.100%	$0	$0.00
$440	$1,044	2.200%	$440	$4.84
$1,044	$1,648	4.400%	$1,044	$18.13
$1,648	$2,288	6.600%	$1,648	$44.71
$2,288	$2,892	8.800%	$2,288	$86.95
$2,892	$14,774	10.230%	$2,892	$140.10
$14,774	$17,728	11.330%	$14,774	$1,355.63
$17,728	$29,546	12.430%	$17,728	$1,690.32
$29,546	$38,462	13.530%	$29,546	$3,159.30
$38,462 and over		14.630%	$38,462	$4,365.63

Method B - Table 27: Married Persons

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$880	1.100%	$0	$0.00
$880	$2,088	2.200%	$880	$9.68
$2,088	$3,296	4.400%	$2,088	$36.26
$3,296	$4,576	6.600%	$3,296	$89.41
$4,576	$5,784	8.800%	$4,576	$173.89
$5,784	$29,548	10.230%	$5,784	$280.19
$29,548	$35,456	11.330%	$29,548	$2,711.25
$35,456	$38,462	12.430%	$35,456	$3,380.63
$38,462	$59,094	13.530%	$38,462	$3,754.28
$59,094 and over		14.630%	$59,094	$6,545.79

Method B - Table 28: Unmarried/ Head of Household

If the taxable income is over	but the taxable income is not over	the computed tax is	of the amount over	plus
$0	$882	1.100%	$0	$0.00
$882	$2,090	2.200%	$882	$9.70
$2,090	$2,694	4.400%	$2,090	$36.28
$2,694	$3,332	6.600%	$2,694	$62.86
$3,332	$3,936	8.800%	$3,332	$104.97
$3,936	$20,092	10.230%	$3,936	$158.12
$20,092	$24,110	11.330%	$20,092	$1,810.88
$24,110	$38,462	12.430%	$24,110	$2,266.12
$38,462	$39,770	13.530%	$38,462	$4,050.07
$39,770 and over		14.630%	$39,770	$4,227.04