

## CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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, 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 either:

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(c) 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.**

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

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## 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 "ABLE 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 (\$664); 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. \$4.11

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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 (\$2,875); 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. \$6.93

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## 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	\$332	\$332	\$664	\$664
BIWEEKLY	\$664	\$664	\$1,327	\$1,327
SEMI-MONTHLY	\$719	\$719	\$1,438	\$1,438
MONTHLY	\$1,438	\$1,438	\$2,875	\$2,875
QUARTERLY	\$4,313	\$4,313	\$8,626	\$8,626
SEMI-ANNUAL	\$8,626	\$8,626	\$17,252	\$17,252
ANNUAL	\$17,252	\$17,252	\$34,503	\$34,503
DAILY/MISCELLANEOUS	\$66	\$66	\$133	\$133

### 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 2023

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

FOR WAGES PAID IN 2023

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	0.71										
170	180	0.82										
180	190	0.93										
190	200	1.04										
200	210	1.15										
210	220	1.26										
220	230	1.37										
230	240	1.48										
240	250	1.59										
250	260	1.70										
260	270	1.81										
270	280	1.92										
280	290	2.03										
290	300	2.16										
300	310	2.38										
310	320	2.60										
320	330	2.82										
330	340	3.04	0.08									
340	350	3.26	0.30									
350	360	3.48	0.52									
360	370	3.70	0.74									
370	380	3.92	0.96									
380	390	4.14	1.18									
390	400	4.36	1.40									
400	410	4.58	1.62									
410	420	4.80	1.84									
420	430	5.02	2.06									
430	440	5.24	2.28									
440	450	5.46	2.50									
450	460	5.68	2.72									
460	480	6.01	3.05	0.09								
480	500	6.45	3.49	0.53								
500	520	6.89	3.93	0.97								
520	540	7.33	4.37	1.41								
540	560	7.77	4.81	1.85								
560	600	8.86	5.91	2.95								
600	640	10.62	7.67	4.71	1.75							
640	680	12.38	9.43	6.47	3.51	0.55						
680	720	14.14	11.19	8.23	5.27	2.31						
720	760	15.90	12.95	9.99	7.03	4.07	1.11					
760	800	17.66	14.71	11.75	8.79	5.83	2.87					
800	840	19.42	16.47	13.51	10.55	7.59	4.63	1.67				
840	880	21.91	18.95	15.99	13.03	10.07	7.11	4.16	1.20			
880	920	24.55	21.59	18.63	15.67	12.71	9.75	6.80	3.84	0.88		
920	970	27.52	24.56	21.60	18.64	15.68	12.72	9.77	6.81	3.85	0.89	
970	1070	32.47	29.51	26.55	23.59	20.63	17.67	14.72	11.76	8.80	5.84	2.88
1070	1170	39.31	36.35	33.39	30.43	27.47	24.52	21.56	18.60	15.64	12.68	9.72
1170	1270	48.11	45.15	42.19	39.23	36.27	33.32	30.36	27.40	24.44	21.48	18.52
1270	1370	56.91	53.95	50.99	48.03	45.07	42.12	39.16	36.20	33.24	30.28	27.32
1370	1470	66.35	63.39	60.44	57.48	54.52	51.56	48.60	45.64	42.68	39.72	36.76

1470 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	0.71										
170	180	0.82										
180	190	0.93										
190	200	1.04										
200	210	1.15										
210	220	1.26										
220	230	1.37										
230	240	1.48										
240	250	1.59										
250	260	1.70										
260	270	1.81										
270	280	1.92										
280	290	2.03										
290	300	2.14										
300	310	2.25										
310	320	2.36										
320	330	2.47										
330	340	2.58										
340	350	2.69										
350	360	2.80										
360	370	2.91										
370	380	3.02	0.07									
380	390	3.13	0.18									
390	400	3.24	0.29									
400	410	3.35	0.40									
410	420	3.46	0.51									
420	430	3.57	0.62									
430	440	3.68	0.73									
440	460	3.85	0.89									
460	480	4.07	1.11									
480	500	4.31	1.35									
500	520	4.75	1.79									
520	540	5.19	2.23									
540	560	5.63	2.67									
560	580	6.07	3.11									
580	600	6.51	3.55									
600	620	6.95	3.99									
620	640	7.39	4.43									
640	660	7.83	4.87									
660	680	8.27	5.31	0.15								
680	700	8.71	5.75	0.59								
700	720	9.15	6.19	1.03								
720	740	9.59	6.63	1.47								
740	760	10.03	7.07	1.91								
760	780	10.47	7.51	2.35								
780	800	10.91	7.95	2.79								
800	820	11.35	8.39	3.23	0.27							
820	840	11.79	8.83	3.67	0.71							
840	860	12.23	9.27	4.11	1.15							
860	880	12.67	9.71	4.55	1.59							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	13.11	10.15	4.99	2.03							
900	920	13.55	10.59	5.43	2.47							
920	940	13.99	11.03	5.87	2.91							
940	960	14.43	11.47	6.31	3.35	0.39						
960	980	14.87	11.91	6.75	3.79	0.83						
980	1000	15.31	12.35	7.19	4.23	1.27						
1000	1020	15.75	12.79	7.63	4.67	1.71						
1020	1040	16.41	13.45	8.07	5.11	2.15						
1040	1060	17.29	14.33	8.51	5.55	2.59						
1060	1080	18.17	15.21	8.95	5.99	3.03	0.08					
1080	1100	19.05	16.09	9.39	6.43	3.47	0.52					
1100	1120	19.93	16.97	9.83	6.87	3.91	0.96					
1120	1140	20.81	17.85	10.49	7.53	4.57	1.61					
1140	1170	21.91	18.95	11.59	8.63	5.67	2.71					
1170	1200	23.23	20.27	12.91	9.95	6.99	4.03	1.07				
1200	1230	24.55	21.59	14.23	11.27	8.31	5.35	2.39				
1230	1260	25.87	22.91	15.55	12.59	9.63	6.67	3.71	0.76			
1260	1290	27.19	24.23	16.87	13.91	10.95	7.99	5.03	2.08			
1290	1320	28.51	25.55	18.19	15.23	12.27	9.31	6.35	3.40	0.44		
1320	1350	29.83	26.87	19.51	16.55	13.59	10.63	7.67	4.72	1.76		
1350	1390	31.37	28.41	21.05	18.09	15.13	12.17	9.21	6.26	3.30	0.34	
1390	1430	33.13	30.17	22.81	19.85	16.89	13.93	10.97	8.02	5.06	2.10	
1430	1470	34.89	31.93	24.57	21.61	18.65	15.69	12.73	9.78	6.82	3.86	0.90
1470	1510	36.65	33.69	26.33	23.37	20.41	17.45	14.49	11.54	8.58	5.62	2.66
1510	1550	38.41	35.45	28.09	25.13	22.17	19.21	16.25	13.30	10.34	7.38	4.42
1550	1590	40.52	37.56	29.85	26.89	23.93	20.97	18.01	15.06	12.10	9.14	6.18
1590	1630	43.16	40.20	31.61	28.65	25.69	22.73	19.77	16.82	13.86	10.90	7.94
1630	1670	45.80	42.84	33.37	30.41	27.45	24.49	21.53	18.58	15.62	12.66	9.70
1670	1710	48.44	45.48	35.92	32.96	30.00	27.04	24.08	21.13	18.17	15.21	12.25
1710	1750	51.08	48.12	38.56	35.60	32.64	29.68	26.72	23.77	20.81	17.85	14.89
1750	1810	54.38	51.42	41.86	38.90	35.94	32.98	30.02	27.07	24.11	21.15	18.19
1810	1870	58.34	55.38	45.82	42.86	39.90	36.94	33.98	31.03	28.07	25.11	22.15
1870	1950	62.96	60.00	50.44	47.48	44.52	41.56	38.60	35.65	32.69	29.73	26.77
1950	2030	68.24	65.28	55.72	52.76	49.80	46.84	43.88	40.93	37.97	35.01	32.05
2030	2130	74.18	71.22	61.66	58.70	55.74	52.78	49.82	46.87	43.91	40.95	37.99
2130	2280	84.34	81.39	69.91	66.95	63.99	61.03	58.07	55.12	52.16	49.20	46.24
2280	2430	97.54	94.59	82.82	79.86	76.90	73.95	70.99	68.03	65.07	62.11	59.15
2430	2580	110.74	107.79	96.02	93.06	90.10	87.15	84.19	81.23	78.27	75.31	72.35
2580	2730	124.02	121.06	109.22	106.26	103.30	100.35	97.39	94.43	91.47	88.51	85.55
2730	2880	139.36	136.40	123.21	120.25	117.29	114.33	111.37	108.41	105.45	102.50	99.54

2880 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	0.60										
260	270	0.71										
270	280	0.82										
280	290	0.93										
290	300	1.04										
300	310	1.15										
310	320	1.26										
320	330	1.37										
330	340	1.48										
340	350	1.59										
350	360	1.70										
360	370	1.81										
370	380	1.92										
380	390	2.03										
390	400	2.14										
400	410	2.25										
410	420	2.36										
420	430	2.47										
430	440	2.58										
440	450	2.69										
450	460	2.80										
460	470	2.91										
470	480	3.02	0.07									
480	490	3.13	0.18									
490	500	3.24	0.29									
500	520	3.41	0.45									
520	540	3.63	0.67									
540	560	3.85	0.89									
560	580	4.07	1.11									
580	600	4.30	1.34									
600	620	4.74	1.78									
620	640	5.18	2.22									
640	660	5.62	2.66									
660	680	6.06	3.10	0.14								
680	700	6.50	3.54	0.58								
700	740	7.16	4.20	1.24								
740	780	8.04	5.08	2.12								
780	820	8.92	5.96	3.00	0.04							
820	860	9.80	6.84	3.88	0.92							
860	900	10.68	7.72	4.76	1.80							
900	950	11.67	8.71	5.75	2.79							
950	1010	12.88	9.92	6.96	4.00	1.04						
1010	1070	14.20	11.24	8.28	5.32	2.36						
1070	1150	15.74	12.78	9.82	6.86	3.90	0.94					
1150	1240	19.24	16.28	13.32	10.36	7.40	4.44	1.48				
1240	1360	23.86	20.90	17.94	14.98	12.02	9.06	6.10	3.14	0.18		
1360	1490	30.19	27.23	24.27	21.31	18.35	15.39	12.44	9.48	6.52	3.56	0.60
1490	1630	39.10	36.14	33.18	30.22	27.26	24.30	21.35	18.39	15.43	12.47	9.51
1630	1770	49.02	46.06	43.10	40.14	37.18	34.22	31.27	28.31	25.35	22.39	19.43
1770	1910	61.34	58.38	55.42	52.46	49.50	46.54	43.59	40.63	37.67	34.71	31.75
1910	2050	74.30	71.34	68.38	65.43	62.47	59.51	56.55	53.59	50.63	47.67	44.71

2050 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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

FOR WAGES PAID IN 2023

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	0.77										
280	300	0.99										
300	320	1.21										
320	340	1.43										
340	360	1.65										
360	380	1.87										
380	400	2.09										
400	420	2.31										
420	440	2.53										
440	460	2.75										
460	480	2.97										
480	500	3.19										
500	520	3.41										
520	540	3.63										
540	560	3.85										
560	580	4.07										
580	600	4.31										
600	620	4.75										
620	640	5.19										
640	660	5.63										
660	680	6.07	0.15									
680	700	6.51	0.59									
700	720	6.95	1.03									
720	740	7.39	1.47									
740	760	7.83	1.91									
760	780	8.27	2.35									
780	800	8.71	2.79									
800	820	9.15	3.23									
820	860	9.81	3.89									
860	900	10.69	4.77									
900	940	11.57	5.65									
940	980	12.45	6.53	0.61								
980	1020	13.33	7.41	1.49								
1020	1070	14.32	8.40	2.48								
1070	1120	15.42	9.50	3.58								
1120	1170	17.07	11.15	5.23								
1170	1220	19.27	13.35	7.43	1.51							
1220	1270	21.47	15.55	9.63	3.71							
1270	1320	23.67	17.75	11.83	5.91							
1320	1370	25.87	19.95	14.03	8.11	2.20						
1370	1420	28.07	22.15	16.23	10.31	4.40						
1420	1470	30.27	24.35	18.43	12.51	6.60	0.68					
1470	1520	32.47	26.55	20.63	14.71	8.80	2.88					
1520	1620	35.77	29.85	23.93	18.01	12.10	6.18	0.26				
1620	1720	40.52	34.60	28.68	22.76	16.85	10.93	5.01				
1720	1880	49.10	43.18	37.26	31.34	25.43	19.51	13.59	7.67	1.75		
1880	2040	59.66	53.74	47.82	41.90	35.99	30.07	24.15	18.23	12.31	6.40	0.48
2040	2200	70.22	64.30	58.38	52.46	46.55	40.63	34.71	28.79	22.87	16.96	11.04
2200	2380	83.02	77.10	71.18	65.27	59.35	53.43	47.51	41.59	35.68	29.76	23.84
2380	2560	98.86	92.94	87.02	81.11	75.19	69.27	63.35	57.43	51.52	45.60	39.68
2560	2740	114.70	108.78	102.86	96.95	91.03	85.11	79.19	73.27	67.36	61.44	55.52

2740 and over

(Use Method B - Exact Calculation Method)



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	0.77										
280	300	0.99										
300	320	1.21										
320	340	1.43										
340	360	1.65										
360	380	1.87										
380	400	2.09										
400	420	2.31										
420	440	2.53										
440	460	2.75										
460	480	2.97										
480	500	3.19										
500	520	3.41										
520	540	3.63										
540	560	3.85										
560	580	4.07										
580	600	4.29										
600	620	4.51										
620	640	4.73										
640	660	4.95										
660	680	5.17										
680	700	5.39										
700	720	5.61										
720	740	5.83										
740	760	6.05	0.13									
760	780	6.27	0.35									
780	800	6.49	0.57									
800	820	6.71	0.79									
820	840	6.93	1.01									
840	860	7.15	1.23									
860	880	7.37	1.45									
880	900	7.59	1.67									
900	920	7.81	1.89									
920	940	8.03	2.11									
940	960	8.25	2.33									
960	980	8.47	2.55									
980	1000	8.84	2.92									
1000	1020	9.28	3.36									
1020	1060	9.94	4.02									
1060	1100	10.82	4.90									
1100	1140	11.70	5.78									
1140	1180	12.58	6.66	0.75								
1180	1220	13.46	7.54	1.63								
1220	1260	14.34	8.42	2.51								
1260	1300	15.22	9.30	3.39								
1300	1340	16.10	10.18	4.27								
1340	1380	16.98	11.06	5.15								
1380	1420	17.86	11.94	6.03	0.11							
1420	1460	18.74	12.82	6.91	0.99							
1460	1500	19.62	13.70	7.79	1.87							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
1500	1540	20.50	14.58	8.67	2.75							
1540	1580	21.38	15.46	9.55	3.63							
1580	1620	22.26	16.34	10.43	4.51							
1620	1660	23.14	17.22	11.31	5.39							
1660	1700	24.02	18.10	12.19	6.27	0.35						
1700	1740	24.90	18.98	13.07	7.15	1.23						
1740	1780	25.78	19.86	13.95	8.03	2.11						
1780	1820	26.66	20.74	14.83	8.91	2.99						
1820	1860	27.54	21.62	15.71	9.79	3.87						
1860	1900	28.42	22.50	16.59	10.67	4.75						
1900	1940	29.30	23.38	17.47	11.55	5.63						
1940	1980	30.18	24.26	18.35	12.43	6.51	0.59					
1980	2020	31.06	25.14	19.23	13.31	7.39	1.47					
2020	2060	31.94	26.02	20.11	14.19	8.27	2.35					
2060	2100	33.70	27.78	21.86	15.95	10.03	4.11					
2100	2140	35.46	29.54	23.62	17.71	11.79	5.87					
2140	2180	37.22	31.30	25.38	19.47	13.55	7.63	1.71				
2180	2220	38.98	33.06	27.14	21.23	15.31	9.39	3.47				
2220	2260	40.74	34.82	28.90	22.99	17.07	11.15	5.23				
2260	2300	42.50	36.58	30.66	24.75	18.83	12.91	6.99	1.07			
2300	2350	44.48	38.56	32.64	26.73	20.81	14.89	8.97	3.05			
2350	2400	46.68	40.76	34.84	28.93	23.01	17.09	11.17	5.25			
2400	2450	48.88	42.96	37.04	31.13	25.21	19.29	13.37	7.45	1.54		
2450	2500	51.08	45.16	39.24	33.33	27.41	21.49	15.57	9.65	3.74		
2500	2550	53.28	47.36	41.44	35.53	29.61	23.69	17.77	11.85	5.94	0.02	
2550	2600	55.48	49.56	43.64	37.73	31.81	25.89	19.97	14.05	8.14	2.22	
2600	2650	57.68	51.76	45.84	39.93	34.01	28.09	22.17	16.25	10.34	4.42	
2650	2700	59.88	53.96	48.04	42.13	36.21	30.29	24.37	18.45	12.54	6.62	0.70
2700	2750	62.08	56.16	50.24	44.33	38.41	32.49	26.57	20.65	14.74	8.82	2.90
2750	2800	64.28	58.36	52.44	46.53	40.61	34.69	28.77	22.85	16.94	11.02	5.10
2800	2850	66.48	60.56	54.64	48.73	42.81	36.89	30.97	25.05	19.14	13.22	7.30
2850	2900	68.68	62.76	56.84	50.93	45.01	39.09	33.17	27.25	21.34	15.42	9.50
2900	2950	70.88	64.96	59.04	53.13	47.21	41.29	35.37	29.45	23.54	17.62	11.70
2950	3000	73.08	67.16	61.24	55.33	49.41	43.49	37.57	31.65	25.74	19.82	13.90
3000	3050	75.28	69.36	63.44	57.53	51.61	45.69	39.77	33.85	27.94	22.02	16.10
3050	3150	78.58	72.66	66.74	60.83	54.91	48.99	43.07	37.15	31.24	25.32	19.40
3150	3250	85.00	79.08	73.17	67.25	61.33	55.41	49.49	43.58	37.66	31.74	25.82
3250	3350	91.60	85.68	79.77	73.85	67.93	62.01	56.09	50.18	44.26	38.34	32.42
3350	3450	98.20	92.28	86.37	80.45	74.53	68.61	62.69	56.78	50.86	44.94	39.02
3450	3550	104.80	98.88	92.97	87.05	81.13	75.21	69.29	63.38	57.46	51.54	45.62
3550	3700	113.05	107.13	101.22	95.30	89.38	83.46	77.54	71.63	65.71	59.79	53.87
3700	3850	122.95	117.03	111.12	105.20	99.28	93.36	87.44	81.53	75.61	69.69	63.77
3850	4050	134.50	128.58	122.67	116.75	110.83	104.91	98.99	93.08	87.16	81.24	75.32
4050	4250	147.70	141.78	135.87	129.95	124.03	118.11	112.19	106.28	100.36	94.44	88.52
4250	4450	163.41	157.49	151.57	145.65	139.74	133.82	127.90	121.98	116.06	110.15	104.23
4450	4700	183.21	177.29	171.37	165.45	159.54	153.62	147.70	141.78	135.86	129.95	124.03
4700	4950	205.21	199.29	193.37	187.45	181.54	175.62	169.70	163.78	157.86	151.95	146.03
4950	5250	229.41	223.49	217.57	211.65	205.74	199.82	193.90	187.98	182.06	176.15	170.23
5250	5550	257.24	251.32	245.40	239.48	233.57	227.65	221.73	215.81	209.89	203.98	198.06

5550 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	1.87										
580	600	2.09										
600	620	2.31										
620	640	2.53										
640	660	2.75										
660	680	2.97										
680	700	3.19										
700	720	3.41										
720	740	3.63										
740	760	3.85										
760	780	4.07										
780	800	4.29										
800	820	4.51										
820	840	4.73										
840	860	4.95										
860	880	5.17										
880	900	5.39										
900	920	5.61										
920	940	5.83										
940	960	6.05	0.13									
960	980	6.27	0.35									
980	1000	6.49	0.57									
1000	1040	6.82	0.90									
1040	1080	7.26	1.34									
1080	1120	7.70	1.78									
1120	1160	8.14	2.22									
1160	1200	8.60	2.68									
1200	1250	9.59	3.67									
1250	1300	10.69	4.77									
1300	1350	11.79	5.87									
1350	1400	12.89	6.97	1.05								
1400	1450	13.99	8.07	2.15								
1450	1500	15.09	9.17	3.25								
1500	1550	16.19	10.27	4.35								
1550	1600	17.29	11.37	5.45								
1600	1650	18.39	12.47	6.55	0.63							
1650	1700	19.49	13.57	7.65	1.73							
1700	1750	20.59	14.67	8.75	2.83							
1750	1800	21.69	15.77	9.85	3.93							
1800	1850	22.79	16.87	10.95	5.03							
1850	1950	24.44	18.52	12.60	6.68	0.77						
1950	2050	26.64	20.72	14.80	8.88	2.97						
2050	2150	28.84	22.92	17.00	11.08	5.17						
2150	2250	31.04	25.12	19.20	13.28	7.37	1.45					
2250	2350	34.51	28.59	22.67	16.76	10.84	4.92					
2350	2500	40.01	34.09	28.17	22.26	16.34	10.42	4.50				
2500	2650	46.61	40.69	34.77	28.86	22.94	17.02	11.10	5.18			
2650	2850	54.31	48.39	42.47	36.56	30.64	24.72	18.80	12.88	6.97	1.05	
2850	3050	66.98	61.06	55.14	49.23	43.31	37.39	31.47	25.55	19.64	13.72	7.80
3050	3250	80.18	74.26	68.34	62.43	56.51	50.59	44.67	38.75	32.84	26.92	21.00
3250	3550	98.04	92.12	86.20	80.29	74.37	68.45	62.53	56.61	50.70	44.78	38.86
3550	3850	124.44	118.52	112.60	106.69	100.77	94.85	88.93	83.01	77.10	71.18	65.26
3850	4150	152.70	146.78	140.86	134.94	129.02	123.11	117.19	111.27	105.35	99.43	93.52

1450 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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

FOR WAGES PAID IN 2023

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	1.03										
320	340	1.25										
340	360	1.47										
360	380	1.69										
380	400	1.91										
400	420	2.13										
420	440	2.35										
440	460	2.57										
460	480	2.79										
480	500	3.01										
500	540	3.34										
540	580	3.78										
580	620	4.22										
620	660	4.68										
660	700	5.56										
700	740	6.44	0.03									
740	780	7.32	0.91									
780	820	8.20	1.79									
820	860	9.08	2.67									
860	900	9.96	3.55									
900	940	10.84	4.43									
940	980	11.72	5.31									
980	1020	12.60	6.19									
1020	1060	13.48	7.07	0.65								
1060	1100	14.36	7.95	1.53								
1100	1140	15.24	8.83	2.41								
1140	1180	16.12	9.71	3.29								
1180	1220	17.00	10.59	4.17								
1220	1260	18.44	12.02	5.61								
1260	1300	20.20	13.78	7.37	0.96							
1300	1340	21.96	15.54	9.13	2.72							
1340	1380	23.72	17.30	10.89	4.48							
1380	1420	25.48	19.06	12.65	6.24							
1420	1460	27.24	20.82	14.41	8.00	1.58						
1460	1500	29.00	22.58	16.17	9.76	3.34						
1500	1540	30.76	24.34	17.93	11.52	5.10						
1540	1580	32.52	26.10	19.69	13.28	6.86	0.45					
1580	1620	34.28	27.86	21.45	15.04	8.62	2.21					
1620	1660	36.04	29.62	23.21	16.80	10.38	3.97					
1660	1700	37.80	31.38	24.97	18.56	12.14	5.73					
1700	1750	39.78	33.36	26.95	20.54	14.12	7.71	1.30				
1750	1800	41.98	35.56	29.15	22.74	16.32	9.91	3.50				
1800	1850	44.91	38.49	32.08	25.67	19.26	12.84	6.43	0.02			
1850	1950	49.86	43.44	37.03	30.62	24.21	17.79	11.38	4.97			
1950	2050	56.46	50.04	43.63	37.22	30.81	24.39	17.98	11.57	5.15		
2050	2250	66.36	59.94	53.53	47.12	40.71	34.29	27.88	21.47	15.05	8.64	2.23
2250	2450	79.56	73.14	66.73	60.32	53.91	47.49	41.08	34.67	28.25	21.84	15.43
2450	2700	98.20	91.78	85.37	78.96	72.55	66.13	59.72	53.31	46.89	40.48	34.07
2700	2950	120.20	113.78	107.37	100.96	94.55	88.13	81.72	75.31	68.89	62.48	56.07
2950	3200	143.57	137.16	130.75	124.33	117.92	111.51	105.10	98.68	92.27	85.86	79.44

3200 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	1.03										
320	340	1.25										
340	360	1.47										
360	380	1.69										
380	400	1.91										
400	420	2.13										
420	440	2.35										
440	460	2.57										
460	480	2.79										
480	500	3.01										
500	520	3.23										
520	540	3.45										
540	560	3.67										
560	580	3.89										
580	600	4.11										
600	620	4.33										
620	640	4.55										
640	660	4.77										
660	680	4.99										
680	700	5.21										
700	720	5.43										
720	740	5.65										
740	760	5.87										
760	780	6.09										
780	800	6.31										
800	820	6.53	0.11									
820	840	6.75	0.33									
840	860	6.97	0.55									
860	880	7.19	0.77									
880	900	7.41	0.99									
900	920	7.63	1.21									
920	940	7.85	1.43									
940	960	8.07	1.65									
960	980	8.29	1.87									
980	1000	8.51	2.09									
1000	1040	8.84	2.42									
1040	1080	9.29	2.88									
1080	1120	10.17	3.76									
1120	1160	11.05	4.64									
1160	1200	11.93	5.52									
1200	1240	12.81	6.40									
1240	1280	13.69	7.28									
1280	1320	14.57	8.16									
1320	1360	15.45	9.04									
1360	1400	16.33	9.92									
1400	1440	17.21	10.80									
1440	1480	18.09	11.68	0.49								
1480	1520	18.97	12.56	1.38								
1520	1560	19.85	13.44	2.26								
1560	1600	20.73	14.32	3.14								

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1600	1640	21.61	15.20	4.02								
1640	1680	22.49	16.08	4.90								
1680	1720	23.37	16.96	5.78								
1720	1760	24.25	17.84	6.66	0.24							
1760	1800	25.13	18.72	7.54	1.12							
1800	1840	26.01	19.60	8.42	2.00							
1840	1880	26.89	20.48	9.30	2.88							
1880	1920	27.77	21.36	10.18	3.76							
1920	1960	28.65	22.24	11.06	4.64							
1960	2000	29.53	23.12	11.94	5.52							
2000	2040	30.41	24.00	12.82	6.40							
2040	2080	31.29	24.88	13.70	7.28	0.87						
2080	2120	32.17	25.76	14.58	8.16	1.75						
2120	2160	33.05	26.64	15.46	9.04	2.63						
2160	2200	33.93	27.52	16.34	9.92	3.51						
2200	2250	35.19	28.78	17.33	10.91	4.50						
2250	2300	37.39	30.98	18.43	12.01	5.60						
2300	2350	39.59	33.18	19.53	13.11	6.70	0.29					
2350	2400	41.79	35.38	20.63	14.21	7.80	1.39					
2400	2450	43.99	37.58	21.73	15.31	8.90	2.49					
2450	2500	46.19	39.78	23.83	17.41	11.00	4.59					
2500	2550	48.39	41.98	26.03	19.61	13.20	6.79	0.37				
2550	2600	50.59	44.18	28.23	21.81	15.40	8.99	2.57				
2600	2650	52.79	46.38	30.43	24.01	17.60	11.19	4.77				
2650	2700	54.99	48.58	32.63	26.21	19.80	13.39	6.97	0.56			
2700	2750	57.19	50.78	34.83	28.41	22.00	15.59	9.17	2.76			
2750	2800	59.39	52.98	37.03	30.61	24.20	17.79	11.37	4.96			
2800	2850	61.59	55.18	39.23	32.81	26.40	19.99	13.57	7.16	0.75		
2850	2900	63.79	57.38	41.43	35.01	28.60	22.19	15.77	9.36	2.95		
2900	2950	65.99	59.58	43.63	37.21	30.80	24.39	17.97	11.56	5.15		
2950	3000	68.19	61.78	45.83	39.41	33.00	26.59	20.17	13.76	7.35	0.94	
3000	3075	70.94	64.53	48.58	42.16	35.75	29.34	22.92	16.51	10.10	3.69	
3075	3150	74.24	67.83	51.88	45.46	39.05	32.64	26.22	19.81	13.40	6.99	0.57
3150	3225	77.54	71.13	55.18	48.76	42.35	35.94	29.52	23.11	16.70	10.29	3.87
3225	3300	80.84	74.43	58.48	52.06	45.65	39.24	32.82	26.41	20.00	13.59	7.17
3300	3375	84.14	77.73	61.78	55.36	48.95	42.54	36.12	29.71	23.30	16.89	10.47
3375	3475	89.27	82.86	65.63	59.21	52.80	46.39	39.97	33.56	27.15	20.74	14.32
3475	3575	95.87	89.46	70.03	63.61	57.20	50.79	44.37	37.96	31.55	25.14	18.72
3575	3675	102.47	96.06	75.34	68.93	62.51	56.10	49.69	43.27	36.86	30.45	24.04
3675	3775	109.07	102.66	81.94	75.53	69.11	62.70	56.29	49.87	43.46	37.05	30.64
3775	3975	118.97	112.56	91.84	85.43	79.01	72.60	66.19	59.77	53.36	46.95	40.54
3975	4175	132.17	125.76	105.04	98.63	92.21	85.80	79.39	72.97	66.56	60.15	53.74
4175	4450	147.85	141.43	120.71	114.30	107.89	101.48	95.06	88.65	82.24	75.82	69.41
4450	4850	171.47	165.06	142.99	136.58	130.16	123.75	117.34	110.92	104.51	98.10	91.69
4850	5250	206.67	200.26	174.77	168.36	161.94	155.53	149.12	142.70	136.29	129.88	123.46
5250	5650	241.87	235.46	209.97	203.56	197.14	190.73	184.32	177.90	171.49	165.08	158.66
5650	6050	278.63	272.22	245.17	238.76	232.34	225.93	219.52	213.10	206.69	200.28	193.86
6050	6500	322.11	315.69	287.11	280.70	274.28	267.87	261.46	255.04	248.63	242.22	235.80

6500 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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

FOR WAGES PAID IN 2023

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	1.94										
620	640	2.16										
640	660	2.38										
660	680	2.60										
680	700	2.82										
700	720	3.04										
720	740	3.26										
740	760	3.48										
760	780	3.70										
780	800	3.92										
800	820	4.14										
820	840	4.36										
840	860	4.58										
860	880	4.80										
880	900	5.02										
900	940	5.35										
940	980	5.79										
980	1020	6.23										
1020	1060	6.67	0.26									
1060	1100	7.11	0.70									
1100	1140	7.55	1.14									
1140	1180	7.99	1.58									
1180	1220	8.43	2.02									
1220	1260	8.87	2.46									
1260	1300	9.36	2.95									
1300	1350	10.35	3.94									
1350	1400	11.45	5.04									
1400	1450	12.55	6.14									
1450	1500	13.65	7.24	0.83								
1500	1550	14.75	8.34	1.93								
1550	1600	15.85	9.44	3.03								
1600	1650	16.95	10.54	4.13								
1650	1700	18.05	11.64	5.23								
1700	1750	19.15	12.74	6.33								
1750	1800	20.25	13.84	7.43	1.01							
1800	1900	21.90	15.49	9.08	2.66							
1900	2000	24.10	17.69	11.28	4.86							
2000	2100	26.30	19.89	13.48	7.06	0.65						
2100	2200	28.50	22.09	15.68	9.26	2.85						
2200	2300	30.70	24.29	17.88	11.46	5.05						
2300	2420	33.12	26.71	20.30	13.88	7.47	1.06					
2420	2540	36.89	30.48	24.07	17.66	11.24	4.83					
2540	2660	42.17	35.76	29.35	22.94	16.52	10.11	3.70				
2660	2780	47.45	41.04	34.63	28.22	21.80	15.39	8.98	2.56			
2780	2900	52.73	46.32	39.91	33.50	27.08	20.67	14.26	7.84	1.43		
2900	3200	62.95	56.54	50.13	43.71	37.30	30.89	24.48	18.06	11.65	5.24	
3200	3500	82.75	76.34	69.93	63.51	57.10	50.69	44.28	37.86	31.45	25.04	18.62
3500	3810	103.73	97.32	90.90	84.49	78.08	71.67	65.25	58.84	52.43	46.01	39.60
3810	4120	131.01	124.60	118.18	111.77	105.36	98.95	92.53	86.12	79.71	73.29	66.88
4120	4430	159.46	153.04	146.63	140.22	133.80	127.39	120.98	114.56	108.15	101.74	95.33

4430 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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

FOR WAGES PAID IN 2023

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	2.05										
640	680	2.49										
680	720	2.93										
720	760	3.37										
760	800	3.81										
800	840	4.25										
840	880	4.69										
880	920	5.13										
920	960	5.57										
960	1000	6.01										
1000	1050	6.51										
1050	1100	7.06										
1100	1150	7.61										
1150	1200	8.16										
1200	1250	8.71										
1250	1300	9.26										
1300	1350	10.35										
1350	1400	11.45										
1400	1450	12.55										
1450	1500	13.65	0.83									
1500	1600	15.30	2.48									
1600	1700	17.50	4.68									
1700	1800	19.70	6.88									
1800	1900	21.90	9.08									
1900	2000	24.10	11.28									
2000	2100	26.30	13.48	0.65								
2100	2200	28.50	15.68	2.85								
2200	2300	30.70	17.88	5.05								
2300	2400	32.90	20.08	7.25								
2400	2500	35.55	22.73	9.90								
2500	2600	39.95	27.13	14.30	1.47							
2600	2700	44.35	31.53	18.70	5.87							
2700	2800	48.75	35.93	23.10	10.27							
2800	2900	53.15	40.33	27.50	14.67	1.85						
2900	3000	57.55	44.73	31.90	19.07	6.25						
3000	3100	61.95	49.13	36.30	23.47	10.65						
3100	3200	66.35	53.53	40.70	27.87	15.05	2.22					
3200	3300	70.75	57.93	45.10	32.27	19.45	6.62					
3300	3400	75.15	62.33	49.50	36.67	23.85	11.02					
3400	3500	79.55	66.73	53.90	41.07	28.25	15.42	2.60				
3500	3700	86.52	73.69	60.86	48.04	35.21	22.39	9.56				
3700	3900	99.72	86.89	74.06	61.24	48.41	35.59	22.76	9.93			
3900	4100	112.92	100.09	87.26	74.44	61.61	48.79	35.96	23.13	10.31		
4100	4400	129.42	116.59	103.76	90.94	78.11	65.29	52.46	39.63	26.81	13.98	1.16
4400	4700	149.22	136.39	123.56	110.74	97.91	85.09	72.26	59.43	46.61	33.78	20.96
4700	5100	174.39	161.57	148.74	135.92	123.09	110.26	97.44	84.61	71.79	58.96	46.13
5100	5500	209.59	196.77	183.94	171.12	158.29	145.46	132.64	119.81	106.99	94.16	81.33
5500	5900	244.79	231.97	219.14	206.32	193.49	180.66	167.84	155.01	142.19	129.36	116.53
5900	6300	282.03	269.21	256.38	243.55	230.73	217.90	205.08	192.25	179.42	166.60	153.77

6300 and over

(Use Method B - Exact Calculation Method)



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	2.05										
640	680	2.49										
680	720	2.93										
720	760	3.37										
760	800	3.81										
800	840	4.25										
840	880	4.69										
880	920	5.13										
920	960	5.57										
960	1000	6.01										
1000	1040	6.45										
1040	1080	6.89										
1080	1120	7.33										
1120	1160	7.77										
1160	1200	8.21										
1200	1240	8.65										
1240	1280	9.09										
1280	1320	9.53										
1320	1360	9.97										
1360	1400	10.41										
1400	1440	10.85										
1440	1480	11.29										
1480	1520	11.73										
1520	1560	12.17										
1560	1600	12.61										
1600	1640	13.05	0.23									
1640	1680	13.49	0.67									
1680	1720	13.93	1.11									
1720	1760	14.37	1.55									
1760	1800	14.81	1.99									
1800	1840	15.25	2.43									
1840	1880	15.69	2.87									
1880	1920	16.13	3.31									
1920	1960	16.57	3.75									
1960	2000	17.01	4.19									
2000	2040	17.45	4.63									
2040	2080	17.89	5.07									
2080	2140	18.44	5.62									
2140	2200	19.68	6.85									
2200	2260	21.00	8.17									
2260	2320	22.32	9.49									
2320	2380	23.64	10.81									
2380	2440	24.96	12.13									
2440	2500	26.28	13.45									
2500	2560	27.60	14.77									
2560	2620	28.92	16.09									
2620	2680	30.24	17.41									
2680	2740	31.56	18.73									
2740	2800	32.88	20.05									
2800	2860	34.20	21.37									

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	35.52	22.69	0.33								
2920	2980	36.84	24.01	1.65								
2980	3040	38.16	25.33	2.97								
3040	3100	39.48	26.65	4.29								
3100	3160	40.80	27.97	5.61								
3160	3220	42.12	29.29	6.93								
3220	3280	43.44	30.61	8.25								
3280	3340	44.76	31.93	9.57								
3340	3400	46.08	33.25	10.89								
3400	3460	47.40	34.57	12.21								
3460	3520	48.72	35.89	13.53	0.70							
3520	3580	50.04	37.21	14.85	2.02							
3580	3640	51.36	38.53	16.17	3.34							
3640	3700	52.68	39.85	17.49	4.66							
3700	3800	54.44	41.61	19.25	6.42							
3800	3900	56.64	43.81	21.45	8.62							
3900	4000	58.84	46.01	23.65	10.82							
4000	4100	61.04	48.21	25.85	13.02	0.20						
4100	4200	63.24	50.41	28.05	15.22	2.40						
4200	4300	65.44	52.61	30.25	17.42	4.60						
4300	4400	67.64	54.81	32.45	19.62	6.80						
4400	4500	70.38	57.55	34.65	21.82	9.00						
4500	4600	74.78	61.95	36.85	24.02	11.20						
4600	4700	79.18	66.35	39.05	26.22	13.40	0.57					
4700	4800	83.58	70.75	41.25	28.42	15.60	2.77					
4800	4900	87.98	75.15	43.45	30.62	17.80	4.97					
4900	5000	92.38	79.55	47.65	34.83	22.00	9.17					
5000	5100	96.78	83.95	52.05	39.23	26.40	13.57	0.75				
5100	5200	101.18	88.35	56.45	43.63	30.80	17.97	5.15				
5200	5300	105.58	92.75	60.85	48.03	35.20	22.37	9.55				
5300	5400	109.98	97.15	65.25	52.43	39.60	26.77	13.95	1.12			
5400	5500	114.38	101.55	69.65	56.83	44.00	31.17	18.35	5.52			
5500	5600	118.78	105.95	74.05	61.23	48.40	35.57	22.75	9.92			
5600	5700	123.18	110.35	78.45	65.63	52.80	39.97	27.15	14.32	1.50		
5700	5800	127.58	114.75	82.85	70.03	57.20	44.37	31.55	18.72	5.90		
5800	5900	131.98	119.15	87.25	74.43	61.60	48.77	35.95	23.12	10.30		
5900	6000	136.38	123.55	91.65	78.83	66.00	53.17	40.35	27.52	14.70	1.87	
6000	6200	142.98	130.15	98.25	85.43	72.60	59.77	46.95	34.12	21.30	8.47	
6200	6400	151.78	138.95	107.05	94.23	81.40	68.57	55.75	42.92	30.10	17.27	4.44
6400	6600	160.58	147.75	115.85	103.03	90.20	77.37	64.55	51.72	38.90	26.07	13.24
6600	6800	169.38	156.55	124.65	111.83	99.00	86.17	73.35	60.52	47.70	34.87	22.04
6800	7000	181.84	169.02	133.45	120.63	107.80	94.97	82.15	69.32	56.50	43.67	30.84
7000	7200	195.04	182.22	142.25	129.43	116.60	103.77	90.95	78.12	65.30	52.47	39.64
7200	7400	208.24	195.42	153.98	141.15	128.33	115.50	102.67	89.85	77.02	64.20	51.37
7400	7600	221.44	208.62	167.18	154.35	141.53	128.70	115.87	103.05	90.22	77.40	64.57
7600	7800	234.64	221.82	180.38	167.55	154.73	141.90	129.07	116.25	103.42	90.60	77.77
7800	8100	251.14	238.32	196.88	184.05	171.23	158.40	145.57	132.75	119.92	107.10	94.27
8100	8500	274.24	261.42	219.98	207.15	194.33	181.50	168.67	155.85	143.02	130.20	117.37
8500	8900	300.64	287.82	246.38	233.55	220.73	207.90	195.07	182.25	169.42	156.60	143.77
8900	9400	330.34	317.52	276.08	263.25	250.43	237.60	224.77	211.95	199.12	186.30	173.47
9400	9900	373.74	360.91	309.94	297.11	284.28	271.46	258.63	245.81	232.98	220.15	207.33
9900	10500	422.14	409.31	358.34	345.51	332.68	319.86	307.03	294.21	281.38	268.55	255.73
10500	11100	474.94	462.11	411.14	398.31	385.48	372.66	359.83	347.01	334.18	321.35	308.53
11100	11800	532.14	519.31	468.34	455.51	442.68	429.86	417.03	404.21	391.38	378.55	365.73
11800	12500	603.30	590.47	533.30	520.47	507.64	494.82	481.99	469.17	456.34	443.51	430.69

12500 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2023

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	6.14										
1450	1500	6.69										
1500	1550	7.24										
1550	1600	7.79										
1600	1650	8.34										
1650	1700	8.89										
1700	1750	9.44										
1750	1800	9.99										
1800	1850	10.54										
1850	1900	11.09										
1900	1950	11.64										
1950	2000	12.19										
2000	2050	12.74										
2050	2100	13.29	0.46									
2100	2150	13.84	1.01									
2150	2200	14.39	1.56									
2200	2250	14.94	2.11									
2250	2300	15.49	2.66									
2300	2350	16.04	3.21									
2350	2400	16.59	3.76									
2400	2450	17.14	4.31									
2450	2500	17.69	4.86									
2500	2600	18.51	5.69									
2600	2700	20.70	7.88									
2700	2800	22.90	10.08									
2800	2900	25.10	12.28									
2900	3000	27.30	14.48	1.65								
3000	3100	29.50	16.68	3.85								
3100	3200	31.70	18.88	6.05								
3200	3300	33.90	21.08	8.25								
3300	3400	36.10	23.28	10.45								
3400	3500	38.30	25.48	12.65								
3500	3600	40.50	27.68	14.85	2.02							
3600	3700	42.70	29.88	17.05	4.22							
3700	3800	44.90	32.08	19.25	6.42							
3800	3900	47.10	34.28	21.45	8.62							
3900	4000	49.30	36.48	23.65	10.82							
4000	4100	51.50	38.68	25.85	13.02	0.20						
4100	4200	53.70	40.88	28.05	15.22	2.40						
4200	4300	55.90	43.08	30.25	17.42	4.60						
4300	4500	59.20	46.38	33.55	20.72	7.90						
4500	4700	63.60	50.78	37.95	25.12	12.30						
4700	4900	68.00	55.18	42.35	29.52	16.70	3.87					
4900	5100	75.55	62.72	49.90	37.07	24.24	11.42					
5100	5300	84.35	71.52	58.70	45.87	33.04	20.22	7.39				
5300	5600	95.35	82.52	69.70	56.87	44.04	31.22	18.39	5.57			
5600	5900	108.55	95.72	82.90	70.07	57.24	44.42	31.59	18.77	5.94		
5900	6300	125.91	113.08	100.25	87.43	74.60	61.78	48.95	36.12	23.30	10.47	
6300	6700	152.31	139.48	126.65	113.83	101.00	88.18	75.35	62.52	49.70	36.87	24.05
6700	7200	182.01	169.18	156.35	143.53	130.70	117.88	105.05	92.22	79.40	66.57	53.75
7200	7700	219.78	206.95	194.13	181.30	168.48	155.65	142.82	130.00	117.17	104.35	91.52
7700	8300	268.18	255.35	242.53	229.70	216.88	204.05	191.22	178.40	165.57	152.75	139.92
8300	8900	324.03	311.20	298.37	285.55	272.72	259.90	247.07	234.24	221.42	208.59	195.77

8900 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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

FOR WAGES PAID IN 2023

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	0.10										
30	32	0.12										
32	34	0.14										
34	36	0.16										
36	38	0.19										
38	40	0.21										
40	42	0.23										
42	44	0.25										
44	46	0.27										
46	48	0.30										
48	50	0.32										
50	54	0.35										
54	58	0.40										
58	62	0.45										
62	66	0.54										
66	70	0.63	0.03									
70	74	0.71	0.12									
74	78	0.80	0.21									
78	82	0.89	0.30									
82	86	0.98	0.38									
86	90	1.07	0.47									
90	94	1.15	0.56									
94	98	1.24	0.65	0.05								
98	102	1.33	0.74	0.14								
102	106	1.42	0.82	0.23								
106	110	1.51	0.91	0.32								
110	114	1.59	1.00	0.41								
114	118	1.77	1.18	0.58								
118	122	1.95	1.35	0.76	0.16							
122	126	2.12	1.53	0.93	0.34							
126	131	2.32	1.73	1.13	0.54							
131	136	2.54	1.95	1.35	0.76	0.16						
136	141	2.76	2.17	1.57	0.98	0.38						
141	146	2.98	2.39	1.79	1.20	0.60	0.01					
146	151	3.20	2.61	2.01	1.42	0.82	0.23					
151	156	3.42	2.83	2.23	1.64	1.04	0.45					
156	161	3.64	3.05	2.45	1.86	1.26	0.67	0.08				
161	166	3.86	3.27	2.67	2.08	1.48	0.89	0.30				
166	171	4.16	3.56	2.97	2.38	1.78	1.19	0.59				
171	176	4.49	3.89	3.30	2.71	2.11	1.52	0.92	0.33			
176	181	4.82	4.22	3.63	3.04	2.44	1.85	1.25	0.66	0.07		
181	186	5.15	4.55	3.96	3.37	2.77	2.18	1.58	0.99	0.40		
186	201	5.81	5.21	4.62	4.03	3.43	2.84	2.24	1.65	1.06	0.46	
201	216	6.80	6.20	5.61	5.02	4.42	3.83	3.23	2.64	2.05	1.45	0.86
216	241	8.26	7.67	7.07	6.48	5.88	5.29	4.70	4.10	3.51	2.91	2.32
241	271	10.68	10.09	9.49	8.90	8.30	7.71	7.12	6.52	5.93	5.33	4.74
271	301	13.48	12.88	12.29	11.70	11.10	10.51	9.91	9.32	8.73	8.13	7.54

301 and over

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2023

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$32											
32	34	0.14										
34	36	0.16										
36	38	0.19										
38	40	0.21										
40	42	0.23										
42	44	0.25										
44	46	0.27										
46	48	0.30										
48	50	0.32										
50	52	0.34										
52	54	0.36										
54	56	0.38										
56	58	0.41										
58	60	0.43										
60	62	0.45										
62	64	0.47										
64	66	0.49										
66	68	0.52										
68	70	0.54										
70	72	0.56										
72	74	0.58										
74	76	0.60	0.01									
76	78	0.63	0.03									
78	80	0.65	0.05									
80	82	0.67	0.08									
82	84	0.69	0.10									
84	86	0.71	0.12									
86	88	0.74	0.14									
88	90	0.76	0.16									
90	92	0.78	0.19									
92	94	0.80	0.21									
94	96	0.82	0.23									
96	98	0.85	0.25									
98	100	0.88	0.29									
100	102	0.92	0.33									
102	104	0.97	0.37									
104	106	1.01	0.42									
106	108	1.06	0.46									
108	110	1.10	0.51									
110	112	1.14	0.55									
112	114	1.19	0.59									
114	118	1.25	0.66	0.07								
118	122	1.34	0.75	0.15								
122	126	1.43	0.84	0.24								
126	130	1.52	0.92	0.33								
130	134	1.61	1.01	0.42								
134	138	1.69	1.10	0.51								
138	142	1.78	1.19	0.59								
142	146	1.87	1.28	0.68	0.09							
146	150	1.96	1.36	0.77	0.18							

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# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2023

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

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
150	154	2.05	1.45	0.86	0.26							
154	158	2.13	1.54	0.95	0.35							
158	162	2.22	1.63	1.03	0.44							
162	166	2.31	1.72	1.12	0.53							
166	170	2.40	1.80	1.21	0.62	0.02						
170	174	2.49	1.89	1.30	0.70	0.11						
174	178	2.57	1.98	1.39	0.79	0.20						
178	182	2.66	2.07	1.47	0.88	0.29						
182	186	2.75	2.16	1.56	0.97	0.37						
186	190	2.84	2.24	1.65	1.06	0.46						
190	195	2.94	2.34	1.75	1.15	0.56						
195	200	3.05	2.45	1.86	1.26	0.67	0.08					
200	205	3.16	2.56	1.97	1.37	0.78	0.19					
205	210	3.34	2.75	2.16	1.56	0.97	0.37					
210	215	3.56	2.97	2.38	1.78	1.19	0.59					
215	220	3.78	3.19	2.60	2.00	1.41	0.81	0.22				
220	225	4.00	3.41	2.82	2.22	1.63	1.03	0.44				
225	230	4.22	3.63	3.04	2.44	1.85	1.25	0.66	0.07			
230	235	4.44	3.85	3.26	2.66	2.07	1.47	0.88	0.29			
235	240	4.66	4.07	3.48	2.88	2.29	1.69	1.10	0.51			
240	245	4.88	4.29	3.70	3.10	2.51	1.91	1.32	0.73	0.13		
245	250	5.10	4.51	3.92	3.32	2.73	2.13	1.54	0.95	0.35		
250	255	5.32	4.73	4.14	3.54	2.95	2.35	1.76	1.17	0.57		
255	260	5.54	4.95	4.36	3.76	3.17	2.57	1.98	1.39	0.79	0.20	
260	265	5.76	5.17	4.58	3.98	3.39	2.79	2.20	1.61	1.01	0.42	
265	270	5.98	5.39	4.80	4.20	3.61	3.01	2.42	1.83	1.23	0.64	0.04
270	275	6.20	5.61	5.02	4.42	3.83	3.23	2.64	2.05	1.45	0.86	0.26
275	280	6.42	5.83	5.24	4.64	4.05	3.45	2.86	2.27	1.67	1.08	0.48
280	285	6.64	6.05	5.46	4.86	4.27	3.67	3.08	2.49	1.89	1.30	0.70
285	290	6.86	6.27	5.68	5.08	4.49	3.89	3.30	2.71	2.11	1.52	0.92
290	300	7.19	6.60	6.01	5.41	4.82	4.22	3.63	3.04	2.44	1.85	1.25
300	310	7.63	7.04	6.45	5.85	5.26	4.66	4.07	3.48	2.88	2.29	1.69
310	320	8.18	7.59	7.00	6.40	5.81	5.21	4.62	4.03	3.43	2.84	2.24
320	330	8.84	8.25	7.66	7.06	6.47	5.87	5.28	4.69	4.09	3.50	2.90
330	340	9.50	8.91	8.32	7.72	7.13	6.53	5.94	5.35	4.75	4.16	3.56
340	350	10.16	9.57	8.98	8.38	7.79	7.19	6.60	6.01	5.41	4.82	4.22
350	360	10.82	10.23	9.64	9.04	8.45	7.85	7.26	6.67	6.07	5.48	4.88
360	380	11.81	11.22	10.63	10.03	9.44	8.84	8.25	7.66	7.06	6.47	5.87
380	400	13.13	12.54	11.95	11.35	10.76	10.16	9.57	8.98	8.38	7.79	7.19
400	425	14.62	14.02	13.43	12.84	12.24	11.65	11.05	10.46	9.87	9.27	8.68
425	455	16.79	16.19	15.60	15.00	14.41	13.82	13.22	12.63	12.03	11.44	10.85
455	490	19.65	19.05	18.46	17.86	17.27	16.68	16.08	15.49	14.89	14.30	13.71
490	530	22.95	22.35	21.76	21.16	20.57	19.98	19.38	18.79	18.19	17.60	17.01
530	570	26.75	26.16	25.56	24.97	24.37	23.78	23.19	22.59	22.00	21.40	20.81
570 and over												

(Use Method B - Exact Calculation Method)

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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

FOR WAGES PAID IN 2023

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	0.19										
58	60	0.21										
60	62	0.23										
62	64	0.25										
64	66	0.27										
66	68	0.30										
68	70	0.32										
70	72	0.34										
72	74	0.36										
74	76	0.38										
76	78	0.41										
78	80	0.43										
80	82	0.45										
82	84	0.47										
84	86	0.49										
86	88	0.52										
88	90	0.54										
90	92	0.56										
92	94	0.58										
94	96	0.60	0.01									
96	100	0.64	0.04									
100	104	0.68	0.09									
104	108	0.73	0.13									
108	112	0.77	0.18									
112	116	0.81	0.22									
116	121	0.87	0.27									
121	126	0.98	0.38									
126	131	1.09	0.49									
131	136	1.20	0.60	0.01								
136	141	1.31	0.71	0.12								
141	146	1.42	0.82	0.23								
146	151	1.53	0.93	0.34								
151	156	1.64	1.04	0.45								
156	161	1.75	1.15	0.56								
161	166	1.86	1.26	0.67	0.08							
166	171	1.97	1.37	0.78	0.19							
171	176	2.08	1.48	0.89	0.30							
176	181	2.19	1.59	1.00	0.41							
181	186	2.30	1.70	1.11	0.52							
186	191	2.41	1.81	1.22	0.63	0.03						
191	196	2.52	1.92	1.33	0.74	0.14						
196	206	2.68	2.09	1.50	0.90	0.31						
206	216	2.90	2.31	1.72	1.12	0.53						
216	226	3.12	2.53	1.94	1.34	0.75	0.15					
226	236	3.50	2.90	2.31	1.72	1.12	0.53					
236	246	3.94	3.34	2.75	2.16	1.56	0.97	0.37				
246	256	4.38	3.78	3.19	2.60	2.00	1.41	0.81	0.22			
256	276	5.04	4.44	3.85	3.26	2.66	2.07	1.47	0.88	0.29		
276	296	6.11	5.52	4.93	4.33	3.74	3.14	2.55	1.96	1.36	0.77	0.17
296	321	7.60	7.01	6.41	5.82	5.22	4.63	4.04	3.44	2.85	2.25	1.66
321	351	9.46	8.86	8.27	7.68	7.08	6.49	5.89	5.30	4.71	4.11	3.52
351	381	12.10	11.50	10.91	10.32	9.72	9.13	8.53	7.94	7.35	6.75	6.16
381	411	14.87	14.27	13.68	13.08	12.49	11.90	11.30	10.71	10.11	9.52	8.93

411 and over

(Use Method B - Exact Calculation Method)