

Withholding Tables
(Effective October 1, 2025)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are		and the number of withholding exemptions claimed is										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax to be withheld shall be --										or more
\$0	80	1.42	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	1.60	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	100	1.78	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	1.95	0.99	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	2.13	1.17	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	2.31	1.35	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	2.49	1.52	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	2.66	1.70	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	2.84	1.88	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	3.02	2.06	1.09	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	3.20	2.23	1.27	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	3.37	2.41	1.45	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	3.55	2.59	1.63	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	3.73	2.77	1.80	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	3.91	2.94	1.98	1.02	0.06	0.00	0.00	0.00	0.00	0.00	0.00
220	240	4.26	3.30	2.34	1.38	0.41	0.00	0.00	0.00	0.00	0.00	0.00
240	260	4.62	3.65	2.69	1.73	0.77	0.00	0.00	0.00	0.00	0.00	0.00
260	280	4.97	4.01	3.05	2.09	1.12	0.16	0.00	0.00	0.00	0.00	0.00
280	300	5.33	4.36	3.40	2.44	1.48	0.52	0.00	0.00	0.00	0.00	0.00
300	320	5.68	4.72	3.76	2.80	1.83	0.87	0.00	0.00	0.00	0.00	0.00
320	340	6.04	5.07	4.11	3.15	2.19	1.23	0.27	0.00	0.00	0.00	0.00
340	360	6.39	5.43	4.47	3.51	2.54	1.58	0.62	0.00	0.00	0.00	0.00
360	380	6.75	5.78	4.82	3.86	2.90	1.94	0.98	0.01	0.00	0.00	0.00
380	400	7.10	6.14	5.18	4.22	3.25	2.29	1.33	0.37	0.00	0.00	0.00
400	420	7.46	6.49	5.53	4.57	3.61	2.65	1.69	0.72	0.00	0.00	0.00
420	440	7.81	6.85	5.89	4.93	3.96	3.00	2.04	1.08	0.12	0.00	0.00
440	480	8.52	7.56	6.60	5.64	4.67	3.71	2.75	1.79	0.83	0.00	0.00
480	520	9.23	8.27	7.31	6.35	5.38	4.42	3.46	2.50	1.54	0.58	0.00
520	560	9.94	8.98	8.02	7.06	6.09	5.13	4.17	3.21	2.25	1.29	0.32
560	600	10.65	9.69	8.73	7.77	6.80	5.84	4.88	3.92	2.96	2.00	1.03
600	640	11.36	10.40	9.44	8.48	7.51	6.55	5.59	4.63	3.67	2.71	1.74
640	680	12.07	11.11	10.15	9.19	8.22	7.26	6.30	5.34	4.38	3.42	2.45
680	720	12.78	11.82	10.86	9.90	8.93	7.97	7.01	6.05	5.09	4.13	3.16
720	760	13.49	12.53	11.57	10.61	9.64	8.68	7.72	6.76	5.80	4.84	3.87
760	800	14.20	13.24	12.28	11.32	10.35	9.39	8.43	7.47	6.51	5.55	4.58
800	840	14.91	13.95	12.99	12.03	11.06	10.10	9.14	8.18	7.22	6.26	5.29
840	880	15.62	14.66	13.70	12.74	11.77	10.81	9.85	8.89	7.93	6.97	6.00
880	920	16.33	15.37	14.41	13.45	12.48	11.52	10.56	9.60	8.64	7.68	6.71
920	960	17.04	16.08	15.12	14.16	13.19	12.23	11.27	10.31	9.35	8.39	7.42
960	1,000	17.75	16.79	15.83	14.87	13.90	12.94	11.98	11.02	10.06	9.10	8.13
1,000	1,040	18.46	17.50	16.54	15.58	14.61	13.65	12.69	11.73	10.77	9.81	8.84
1,040	1,080	19.17	18.21	17.25	16.29	15.32	14.36	13.40	12.44	11.48	10.52	9.55
1,080	1,120	19.88	18.92	17.96	17.00	16.03	15.07	14.11	13.15	12.19	11.23	10.26
1,120	1,160	20.59	19.63	18.67	17.71	16.74	15.78	14.82	13.86	12.90	11.94	10.97
1,160	1,200	21.30	20.34	19.38	18.42	17.45	16.49	15.53	14.57	13.61	12.65	11.68
1,200	1,240	22.01	21.05	20.09	19.13	18.16	17.20	16.24	15.28	14.32	13.36	12.39

Withholding Tables
(Effective October 1, 2025)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are		and the number of withholding exemptions claimed is										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax to be withheld shall be --										or more
1,240	1,280	22.72	21.76	20.80	19.84	18.87	17.91	16.95	15.99	15.03	14.07	13.10
1,280	1,360	24.14	23.18	22.22	21.26	20.29	19.33	18.37	17.41	16.45	15.49	14.52
1,360	1,440	25.56	24.60	23.64	22.68	21.71	20.75	19.79	18.83	17.87	16.91	15.94
1,440	1,520	26.98	26.02	25.06	24.10	23.13	22.17	21.21	20.25	19.29	18.33	17.36
1,520	1,600	28.40	27.44	26.48	25.52	24.55	23.59	22.63	21.67	20.71	19.75	18.78
1,600	1,720	30.53	29.57	28.61	27.65	26.68	25.72	24.76	23.80	22.84	21.88	20.91
1,720	1,840	32.66	31.70	30.74	29.78	28.81	27.85	26.89	25.93	24.97	24.01	23.04
1,840	1,960	34.79	33.83	32.87	31.91	30.94	29.98	29.02	28.06	27.10	26.14	25.17
1,960	2,080	36.92	35.96	35.00	34.04	33.07	32.11	31.15	30.19	29.23	28.27	27.30
2,080	2,200	39.40	38.09	37.13	36.17	35.20	34.24	33.28	32.32	31.36	30.40	29.43
2,200	2,320	42.99	41.37	39.75	38.30	37.33	36.37	35.41	34.45	33.49	32.53	31.56
2,320	2,440	46.58	44.96	43.34	41.72	40.10	38.50	37.54	36.58	35.62	34.66	33.69
2,440	2,560	50.17	48.55	46.93	45.31	43.69	42.07	40.45	38.83	37.75	36.79	35.82
2,560	2,680	53.75	52.13	50.51	48.90	47.28	45.66	44.04	42.42	40.80	39.18	37.95
2,680	2,800	57.34	55.72	54.10	52.48	50.86	49.24	47.62	46.00	44.38	42.77	41.15
2,800	2,920	60.93	59.31	57.69	56.07	54.45	52.83	51.21	49.59	47.97	46.35	44.73
2,920	3,040	64.52	62.90	61.28	59.66	58.04	56.42	54.80	53.18	51.56	49.94	48.32
3,040	3,160	68.11	66.49	64.87	63.25	61.63	60.01	58.39	56.77	55.15	53.53	51.91
3,160	3,280	71.69	70.07	68.45	66.84	65.22	63.60	61.98	60.36	58.74	57.12	55.50
3,280	3,400	75.28	73.66	72.04	70.42	68.80	67.18	65.56	63.94	62.32	60.71	59.09
3,400	3,520	78.87	77.25	75.63	74.01	72.39	70.77	69.15	67.53	65.91	64.29	62.67
3,520	3,640	82.46	80.84	79.22	77.60	75.98	74.36	72.74	71.12	69.50	67.88	66.26
3,640	3,760	86.05	84.43	82.81	81.19	79.57	77.95	76.33	74.71	73.09	71.47	69.85
3,760	3,880	89.63	88.01	86.39	84.78	83.16	81.54	79.92	78.30	76.68	75.06	73.44
3,880	4,000	93.22	91.60	89.98	88.36	86.74	85.12	83.50	81.88	80.26	78.65	77.03
4,000	4,120	96.81	95.19	93.57	91.95	90.33	88.71	87.09	85.47	83.85	82.23	80.61
4,120	4,240	100.40	98.78	97.16	95.54	93.92	92.30	90.68	89.06	87.44	85.82	84.20
4,240	4,360	103.99	102.37	100.75	99.13	97.51	95.89	94.27	92.65	91.03	89.41	87.79
4,360	4,480	107.57	105.95	104.33	102.72	101.10	99.48	97.86	96.24	94.62	93.00	91.38
4,480	4,600	111.16	109.54	107.92	106.30	104.68	103.06	101.44	99.82	98.20	96.59	94.97
4,600	4,720	114.75	113.13	111.51	109.89	108.27	106.65	105.03	103.41	101.79	100.17	98.55
4,720	4,840	118.34	116.72	115.10	113.48	111.86	110.24	108.62	107.00	105.38	103.76	102.14
4,840	4,960	121.93	120.31	118.69	117.07	115.45	113.83	112.21	110.59	108.97	107.35	105.73
4,960	5,080	125.51	123.89	122.27	120.66	119.04	117.42	115.80	114.18	112.56	110.94	109.32
5,080	5,200	129.10	127.48	125.86	124.24	122.62	121.00	119.38	117.76	116.14	114.53	112.91
5,200	5,320	132.69	131.07	129.45	127.83	126.21	124.59	122.97	121.35	119.73	118.11	116.49
5,320	5,440	136.28	134.66	133.04	131.42	129.80	128.18	126.56	124.94	123.32	121.70	120.08
5,440	5,560	139.87	138.25	136.63	135.01	133.39	131.77	130.15	128.53	126.91	125.29	123.67
5,560	5,680	143.45	141.83	140.21	138.60	136.98	135.36	133.74	132.12	130.50	128.88	127.26
5,680	5,800	147.04	145.42	143.80	142.18	140.56	138.94	137.32	135.70	134.08	132.47	130.85
5,800	5,920	150.63	149.01	147.39	145.77	144.15	142.53	140.91	139.29	137.67	136.05	134.43
5,920	6,040	154.22	152.60	150.98	149.36	147.74	146.12	144.50	142.88	141.26	139.64	138.02
6,040	6,160	157.81	156.19	154.57	152.95	151.33	149.71	148.09	146.47	144.85	143.23	141.61
6,160	6,280	161.39	159.77	158.15	156.54	154.92	153.30	151.68	150.06	148.44	146.82	145.20
6,280	6,400	164.98	163.36	161.74	160.12	158.50	156.88	155.26	153.64	152.02	150.41	148.79
6,400	6,520	168.57	166.95	165.33	163.71	162.09	160.47	158.85	157.23	155.61	153.99	152.37

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(Effective October 1, 2025)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are		and the number of withholding exemptions claimed is										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax to be withheld shall be --										or more
6,520	6,640	172.16	170.54	168.92	167.30	165.68	164.06	162.44	160.82	159.20	157.58	155.96
6,640	6,760	175.75	174.13	172.51	170.89	169.27	167.65	166.03	164.41	162.79	161.17	159.55
6,760	6,880	179.33	177.71	176.09	174.48	172.86	171.24	169.62	168.00	166.38	164.76	163.14
6,880	7,000	182.92	181.30	179.68	178.06	176.44	174.82	173.20	171.58	169.96	168.35	166.73
7,000	7,120	186.51	184.89	183.27	181.65	180.03	178.41	176.79	175.17	173.55	171.93	170.31
7,120	7,240	190.10	188.48	186.86	185.24	183.62	182.00	180.38	178.76	177.14	175.52	173.90
7,240	7,360	193.69	192.07	190.45	188.83	187.21	185.59	183.97	182.35	180.73	179.11	177.49
7,360	7,480	197.27	195.65	194.03	192.42	190.80	189.18	187.56	185.94	184.32	182.70	181.08
7,480	7,600	200.86	199.24	197.62	196.00	194.38	192.76	191.14	189.52	187.90	186.29	184.67
7,600	7,720	204.45	202.83	201.21	199.59	197.97	196.35	194.73	193.11	191.49	189.87	188.25
7,720	7,840	208.04	206.42	204.80	203.18	201.56	199.94	198.32	196.70	195.08	193.46	191.84
7,840	7,960	211.63	210.01	208.39	206.77	205.15	203.53	201.91	200.29	198.67	197.05	195.43
7,960	8,080	215.21	213.59	211.97	210.36	208.74	207.12	205.50	203.88	202.26	200.64	199.02
8,080	8,200	218.80	217.18	215.56	213.94	212.32	210.70	209.08	207.46	205.84	204.23	202.61
8,200	8,320	222.39	220.77	219.15	217.53	215.91	214.29	212.67	211.05	209.43	207.81	206.19
8,320	8,333	222.78	221.16	219.54	217.92	216.30	214.68	213.06	211.44	209.82	208.20	206.58
8,333 and over		3.640% of the excess over \$8,333 plus										
		222.78	221.16	219.54	217.92	216.30	214.68	213.06	211.44	209.82	208.20	206.58