(Rev. 2025)

STATE OF HAWAII
DEPARTMENT OF TAXATION

BOOKLET A
EMPLOYER'S TAX GUIDE

for the withholding, payment, and reporting of Hawaii State income tax withheld

NOTE: Periodic withholding tax returns (Form HW-14), including amended returns, may be electronically filed (e-filed) and payments can be made through Hawaii Tax Online. For more information, go to **hitax.hawaii.gov**.

The Department of Taxation (Department) requires employers, whose withholding tax liability exceeds $40,000 annually, to file returns electronically. For more information, see Tax Announcement No. 2019-11 (Amended).

Effective January 1, 2026, the Department will adopt the 10 or more electronic filing thresholds for Forms W-2 and HW-2. For more information, see Tax Announcement No. 2025-05.

Appendix
HAWAII INCOME TAX WITHHOLDING RATES, METHODS, AND TAX TABLES
Effective as of December 5, 2025 for withholding January 1, 2026 and thereafter

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For further information, see the Hawaii Revised Statutes and the related Hawaii Administrative Rules or contact the Department of Taxation's Taxpayer Services Branch

All section references noted "section ___, HRS," refer to the Hawaii Revised Statutes. All other section references are to sections contained in this booklet.

Note: Whenever Form HW-2 is referred to in this booklet, commercially printed forms or the federal Form W-2 may be substituted, provided all the required information is shown on the substitute form. Refer to Section 18 under "What to Report."

Note: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.

Section 1. — DIRECTORY OF PHONE NUMBERS AND ADDRESSES: All Hawaii withholding returns, applications, payments, and statements may be filed in person at the district offices listed below or by mailing the items to the mailing address listed below. The mailing addresses for filing information returns (federal Forms 1099) can be found in the Instructions for Form N-196.

Mailing Address:
Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

Oahu District Office
(Honolulu City & County)
830 Punchbowl Street
Taxpayer Services Branch
Honolulu, Oahu

Hawaii District Office
(Hawaii County)

Hilo	State Office Building 75 Aupuni Street, #101 Hilo, Hawaii
Kona	State Office Building 82-6130 Mamalahoa Hwy, #8 Captain Cook, Hawaii

Maui District Office
(Maui & Kalawao Counties)
State Office Building
54 S. High Street, #208
Wailuku, Maui

Molokai
35 Ala Malama Street, #101
Kaunakakai, Maui

Kauai District Office
(Kauai County)
State Office Building
3060 Eiwa Street, #105
Lihue, Kauai

NEED MORE INFORMATION OR A TAX FORM? If you have a state tax problem, have a question, need assistance, or need a tax form, contact a customer service representative at (808) 587-4242 or toll-free at 1-800-222-3229.

INTERNET ADDRESS? Tax information and tax forms also are available on the Internet at:

tax.hawaii.gov

Section 2. — WHEN TO FILE RETURNS: The following is a list of important dates during the year that you should take note of. (**Note**: If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day as the due date.)

By **January 31**:

- Give each employee copies B and C of Form HW-2, Statement of Hawaii Income Tax Withheld and Wages Paid.
- Give the recipients the applicable federal Form 1099. Refer to the Instructions for Form N-196, not included in this booklet.
- File Form HW-30, Employer's Transmittal of Hawaii Income Tax Withheld from Wages, together with the hard copies Statements of Hawaii Income Tax Withheld and Wages Paid (copy A of Forms HW-2 or copy 1 of federal Forms W-2).
- Upload EFW-2's via Hawaii Tax Online, Simple File Import or the Bulk File System. No Form HW-30 needed.

By **February 28** (or February 29 in a leap year):

- File the **State** transmittal Form N-196 along with applicable federal Forms 1099. Refer to the Instructions for Form N-196, not included in this booklet.

By the **15th day** of the month following the close of your filing period:

- File Form HW-14, (Quarterly) Withholding Tax Return, for the preceding quarterly period for which taxes have been withheld. Form HW-14 can be electronically filed on Hawaii Tax Online.

When Employment Ends:

- Give each employee copies B and C of Form HW-2 within 30 days after the date you receive a written request from the employee, if the 30-day period ends before January 31. See Section 18.

When the Employer's Obligation to Withhold Taxes Is Terminated Other Than Temporarily:

- File Form HW-30 together with copy A of Forms HW-2 or copy 1 of federal Forms W-2 at the same time you file the final Form HW-14.
- Upload EFW-2's via Hawaii Tax Online, Simple File Import or the Bulk File System. No Form HW-30 needed.

Section 3. — DETERMINATION OF TAX REMITTANCE FREQUENCY: Your annual State withholding tax liability determines when you remit the taxes to the State.

(a) Quarterly. If your annual State withholding tax liability is $5,000 or less:

- Remit taxes quarterly with Form VP-1, i.e., by the 15th day of the month following the close of the preceding quarterly period.

(b) Monthly. If your annual State withholding tax liability exceeds $5,000 and does not exceed $40,000:

- Remit taxes monthly with Form VP-1, i.e., by the 15th day of the month following the close of the preceding monthly period.

(c) Semi-weekly. If your annual State withholding tax liability exceeds $40,000 or if you are required to deposit your federal withholding taxes using the Internal Revenue Service's semi-weekly deposit schedule:

- Remit taxes semiweekly with Form VP-1 as follows:

  Wednesday: if taxes are withheld from wages paid the immediately preceding Wednesday, Thursday, or Friday; or

  Friday: if taxes are withheld from wages paid the immediately preceding Saturday, Sunday, Monday, or Tuesday.
- The Department will adhere to the federal "Three-Day Banking Rule," which allows semiweekly depositors three banking days to make the deposit. In general, if a deposit is required to be made on a day that is not a banking day, the deposit is deemed timely if it is made by the close of the next banking day. Saturdays and Sundays along with federal and state bank holidays are treated as nonbanking days. For semiweekly depositors, if any of the three weekdays after the end of the semiweekly period is a banking holiday, the employer will have one additional banking day to make the deposit. For example, if a semiweekly depositor accumulates taxes for payments made on Friday and the following Monday is not a banking day, the deposit that is normally due on Wednesday may be made on Thursday (to allow a total of three banking days to make the deposit).
- The Department will not be conforming to the federal four quarter lookback period under Treas. Reg. section 31.6302-1(b)(4), which determines the status of an employer as a semiweekly depositor by aggregating the amounts of taxes reported on the employer's prior four quarterly returns.
- See Tax Information Release No. 2004-01, RE: Act 113, Session Laws of Hawaii 2004, Relating to Income Tax Withholding, for more information.

Note: If depositing taxes on the same date for different filing periods (i.e., if taxes withheld from wages paid in two different months must be deposited on the same day), you must make two separate deposits and properly apply the deposits to the appropriate filing periods.

Example: Employer pays employees daily. Income tax withheld from wages paid to employees on Wednesday, Thursday, and Friday must be deposited on the following Wednesday. If the Wednesday and Thursday payroll dates fall on the last two days of June and the Friday payroll date falls on the first day of July, then two deposits must be made on the following Wednesday. One deposit is made for the Wednesday and Thursday payroll dates that fell in June and the payment designated to the June filing period. A separate deposit is made for the Friday payroll date that fell in July and the payment designated to the July filing period.

ELECTRONIC FUNDS TRANSFER (EFT) — Sections 231-9.9 and 235-62(a), HRS, require those taxpayers whose State withholding tax liability exceeds $40,000 or who are required to pay federal withholding taxes by EFT to pay State withholding taxes by EFT on a semiweekly basis.

Note: Administratively, the Department will not require an employer whose withholding liability exceeds $40,000 to pay by EFT if such employer is not required to also remit their federal employment taxes electronically via the Electronic Federal Tax Payment System (EFTPS). Semiweekly payments that are not made by EFT must be attached to a completed Form VP-1, Tax Payment Voucher. To avoid penalties that may apply to the failure to file by EFT, employers must provide the Department with some evidence that they do not pay their federal employment taxes by EFTPS (thus showing that they are not required by the Internal Revenue Service to pay by EFTPS). See Tax Information Release No. 2004-01 for more information.

Please note that under section 231-9.9, HRS, and the accompanying administrative rules, taxpayers whose liability for any tax is more than $100,000 in any one taxable year shall be required to participate in the EFT program upon notification by the Department that the taxpayer is required to participate. Electronic payment shall be required by any taxpayer meeting the $100,000 threshold, notwithstanding the administrative exemption from EFT requirements noted above. Any taxpayer who does not meet the criterion may still voluntarily pay by EFT. For more information on paying taxes by EFT, see Tax Information Release Nos. 95-6, 99-1, and 2004-01. **IMPORTANT!** A penalty of 2% of the total tax will be assessed if a taxpayer who is required to make payments by EFT fails to do so. If an EFT payment is dishonored, a $25 service fee will be assessed.

Section 4. — WHERE TO FILE: All Hawaii withholding returns, payments, and statements must be filed by mailing the items to the Hawaii Department of Taxation, P.O. Box 1425, Honolulu, HI 96806-1425 or by filing the items in person at the district offices listed on page 3. Periodic withholding tax returns (Form HW-14), including amended returns, can be filed and payment made electronically through the State's Internet portal. For more information, go to **hitax.hawaii.gov**.

Note: The Department requires certain taxpayers, including employers whose withholding tax liability exceeds $40,000 annually, to file Forms HW-14 and HW-2 electronically at hitax.hawaii.gov unless a waiver is obtained by filing Form L-110. IMPORTANT! A penalty of 2% of the total tax will be assessed if a taxpayer who is required to file electronically fails to do so. For more information, see Tax Announcement No. 2019-11 (Amended).

Effective January 1, 2026, the Department will adopt the 10 or more electronic filing thresholds for Forms W-2 and HW-2. For more information, see Tax Announcement No. 2025-05.

Section 5. — EMPLOYER'S DUTIES: The following is a general list of employers' responsibilities regarding Hawaii withholding taxes. For further information, you should refer to the sections of this booklet as indicated below:

(a) New Employers — See Section 7.

(b) Identification Number — Apply for an employer's withholding Hawaii Tax Identification Number, if you do not already have one. See Section 6.

(c) Form HW-4 — Obtain a Form HW-4, Employee's Withholding Allowance and Status Certificate, from each employee. Instruct each employee to file a new certificate with you when required. See Section 12 for situations in which the employee must furnish you with a new certificate.

(d) Withholding Tax — Determine whether withholding is required for each employee. See Section 10. If withholding is required, compute the amount of withholding. See Section 15.

(e) Form HW-14 — File periodic withholding tax returns (Form HW-14) quarterly and remit the taxes withheld based on your payment frequency (quarterly, monthly, or semi-weekly). See Sections 2, 3, 4, and 16.

(f) Form HW-30 — File an annual withholding transmittal (Form HW-30) by January 31 following the close of the calendar year, or when your obligation to withhold taxes is terminated permanently. See Sections 2, 3, and 17.

(g) Form HW-2 — Give each employee copies B and C of Form HW-2 by January 31 following the close of the calendar year, or when your employee has terminated employment. See Sections 2 and 18.

(h) Terminating an Employee — Furnish the employee with copies B and C of Form HW-2. See Sections 2 and 18.

(i) Going Out of Business or Permanently Ceasing to Pay Wages — File a final return for Forms HW-14 and HW-30. See Sections 2, 3, 4, 16, and 17. File Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits. Furnish each employee with copies B and C of Form HW-2. See Section 18.

(j) Change of Address or Change of Business Name — File Form ITPS-COA to change your address or Form BB-1 to change the business name. Do **not** file Form BB-1 for a change of ownership when a new Federal Employer Identification Number is required. Instead, the former business owner must file Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits, to cancel the Hawaii Tax I.D. No. The new business owner must apply for a new Hawaii Tax I.D. No.

(k) Recordkeeping — Keep full, complete, regular, and accurate accounts pertaining to withholding taxes available for inspection by the Department. See Section 19.

Section 6. — EMPLOYER'S WITHHOLDING HAWAII TAX IDENTIFICATION NUMBER: Each employer must apply for an employer's withholding Hawaii Tax I.D. No. This number must be used on all returns, applications, and statements and in all correspondence with the Department. Do not confuse your Hawaii Tax I.D. No. with your Federal Employer Identification Number.

You may apply for a Hawaii Tax I.D. No. by completing Form BB-1 and filing it with the Department. Applications may also be submitted online through our website at **hitax.hawaii.gov**.

You may have only one Hawaii Tax I.D. No., unless the Director of Taxation assigns an additional number to a unit of your business or for services not in the course of your trade or business.

If you acquired your business from another person, do not use the number assigned to your predecessor. Instead, you must apply for a new Hawaii Tax I.D. No.

Section 7. — INFORMATION FOR NEW EMPLOYERS: The following is a general list of registration requirements for new employers. It is intended to be a guide rather than an exclusive list of all registration requirements.

(a) Obtain an employer's withholding Hawaii Tax I.D. No. (see Section 6). You may use Form BB-1, State of Hawaii Basic Business Application, for this purpose.

(b) Obtain a Federal Employer Identification Number.

(c) Contact the Hawaii Department of Labor and Industrial Relations for information regarding unemployment insurance, worker's compensation, temporary disability insurance and prepaid health care. An individual or organization that has one or more employees must register with the Unemployment Insurance Division within 20 days after services in employment are first performed.

Section 8. — WHO IS AN EMPLOYER: Section 235-61, HRS, defines an employer as, "(1) the person or government for whom an individual performs or performed any service, of whatever nature, as the employee of such person or government, and (2) the person having control of the payment of the wages if the employer as heretofore defined does not have control thereof, and (3) any person subject to the jurisdiction of the State and paying wages on behalf of an employer as heretofore defined if the employer is not subject to the jurisdiction of the State."

An employer may be an individual, corporation, partnership, trust, estate, joint stock company, national bank, insurance company, business trust, association, syndicate, group, pool, joint venture, or other unincorporated organization.

The term employer includes the State of Hawaii, each political subdivision of the State, and agencies of the State or a political subdivision. The term employer includes not only individuals and organizations engaged in trade or business, but organizations exempt from income tax, such as religious, educational, charitable, and social organizations and societies.

The term employer does not include any government that is not subject to the laws of the State except as, and to the extent that, it consents to the application of the Hawaii Withholding Law.

Section 9. — WHO IS AN EMPLOYEE: An employee is an individual who performs services and the relationship with the person for whom the individual performs such services is the legal relationship of employer and employee. Common law rules apply. Generally, an employee is subject to the will and control of the employer, both as to what shall be done and how it shall be done. The employer usually has the right to discharge the employee, furnishes the tools, and the place of work. An employee may be employed on a full or part-time basis. If the employer-employee relationship exists, it is immaterial that an employee is designated by the parties as a partner, coadventurer, agent, or independent contractor, or that the compensation is called fees, charges, commissions, etc. In determining whether the employer-employee relationship exists in a particular case, all the facts and circumstances must be taken into consideration.

Employees include managers, superintendents, and others exercising supervisory functions, as well as officers of a corporation, except directors in their capacity as such. Officers and elected officials are considered employees by express provision of the statute (section 235-61(a), HRS).

Generally, an individual may not be considered an employee if (a) the individual has been and will continue to be free from control or direction over the performance of the business or services undertaken by such individual, (b) the business or services are performed outside of all the places of business of the potential employer, and (c) the individual is customarily engaged in an independently established trade, occupation, or business of the same nature undertaken for, with, or at the order of the potential employer.

In general, individuals who are in business for themselves are not employees. This includes physicians, lawyers, contractors, public stenographers and others carrying on an independent trade, business, or profession and offering their services to the public.

Insurance agents and solicitors may or may not be employees, depending upon the facts and circumstances.

Section 10. — WHAT IS SUBJECT TO WITHHOLDING: Note that this section should be read in conjunction with Section 11. An employer making payment of wages to employees must deduct and withhold from such wages an amount of tax as provided by the Hawaii Withholding Law.

Under section 235-61(a), HRS, wages are defined as "wages, commissions, fees, salaries, bonuses, and every and all other kinds of remuneration for, or compensation attributable to, services performed by an employee for the employee's employer, including the cash value of all remuneration paid in any medium other than cash and the cost-of-living allowances and other payments included in gross income by section 235-7(b), but excluding income excluded from gross income by section 235-7 or other provisions of this chapter." Wages may include wages paid to children of a sole proprietor.

The following guidelines are applicable for determining what wages are subject to withholding.

Withholding is required on:

(a) Wages for services performed **in** the State.

(b) Wages for services performed **outside** the State if:

- — The services are performed by an employee whose regular place of employment for services for the employer is in the State **or**
- — The wages are paid from an office in the State or a field office of an employer whose head office is in the State.

Where an employee distributes products or provides services and receives compensation consisting of the difference between the sales price to the customers for the products or services and the price the employee pays the employer, this amount constitutes "wages" and is subject to withholding. However, the amount identified for expenses, shown by a statement submitted by the employee (which may include the fair rental value of a truck owned or rented by the employee and used in performing the services), may be excluded from wages subject to withholding as provided by Section 11, paragraph (p) of this booklet.

Generally, where wages are paid in property rather than money, the employer should make necessary arrangements to ensure that the required amount of withholding tax is paid to the Department. However, certain noncash remuneration is not subject to withholding. Refer to Section 11, paragraphs (o) and (q) of this booklet.

Withholding is required from certain wages not subject to federal withholding such as wages for agricultural labor and domestic service. (But see Section 11, paragraph (m) of this booklet.)

Vacation allowances and back pay, including retroactive wage increases (but not amounts paid as liquidated damages), are subject to the withholding and taxed as ordinary wages.

Voluntary withholding agreements may also be entered into between an employee and an employer or third party, such as an insurance company, to withhold State income taxes from an employee's sick pay. The same procedure prescribed for federal withholding may be followed. See also Section 11, paragraph (n) for voluntary agreements between certain crew members and employers.

Section 11. — WHAT IS NOT SUBJECT TO WITHHOLDING: The following is a list of payments that are not subject to withholding:

Certain remuneration paid to a nonresident employee:

(a) Wages for services performed in Hawaii by a qualifying nonresident employee if **all** the following conditions are met:

— The employee establishes that the employee is a nonresident in the manner explained in Section 13,

— The employee is performing services in the State for an aggregate of not more than 60 days during the calendar year,

— The employee is paid for the employee's services in the State from an office outside the State,

— The employee's regular place of employment (where the employee regularly performs services for the employer) is outside the State, **and**

— The employer does not reasonably expect the employee to perform services in the State an aggregate of more than 60 days during the calendar year.

However, a nonresident employee performing services for a contractor as defined in section 237-6(1), HRS, will not qualify for a withholding exemption when the contractor is performing work for a construction project located in the State.

(b) Military Spouses Residency Relief Act. Wages, salaries, tips, commissions, and other compensation received on or after January 1, 2009, by a servicemember's civilian spouse for services performed by the servicemember's spouse in Hawaii as an employee if **all** the following conditions are met:

— The servicemember (a member of the uniformed services as defined in 10 U.S.C. section 101(a)(5)) is present in Hawaii solely in compliance with military or naval orders,

— The spouse is in Hawaii solely to be with the servicemember, **and**

— The spouse and the servicemember are domiciled in the same state and that state is not Hawaii

Sec. 302 of the Veterans Benefits and Transitions Act of 2018 - Residence of spouses for servicemembers amends SCRA to allow the spouse of a servicemember to elect to use the same state of residence as the servicemember for state or local tax purposes.

See Tax Information Release No. 2010-01, RE: Military Spouses Residency Relief Act and Tax Announcement No. 2019-01, RE: Military Spouses Relief Act; Amendments to the Servicemembers Civil Relief Act enacted December 31, 2018, for more information.

(c) Wages for services performed outside the State if the employee can show in the manner explained in Section 13, that he or she is a nonresident. (See Section 10 - What is Subject to Withholding.)

Note that employers and employees who are exempt from the withholding provisions, may not be exempt from the Hawaii Income Tax Law.

The following examples illustrate when withholding is or is not required:

— Employee, a resident of Oregon, is engaged to teach in Hawaii for one summer. Though Employee is a nonresident, withholding is required on Employee's wages.

— Employee, a resident of Hawaii, is sent to the mainland for special training. Withholding is required on Employee's wages.

— Employee, a resident of Hawaii, is a promotional sales representative for a mainland manufacturer. Employee has a home in Honolulu and covers all of the islands. From time to time Employee goes to the mainland to attend sales conferences. Withholding is required on Employee's wages.

— Employee, a resident of California, is brought to the State by a firm having a contract to make a survey for a local company. The work commences in February and is not completed until June. During this time, Employee makes a trip back to the mainland for consultations. Withholding is required on wages for the period of service in the State, but is not required on the wages for the period Employee is outside the State, if there is compliance with Section 13 of this booklet.

— Employee, a resident of Washington, is hired on the mainland by a company having a construction contract for work on a Pacific island that is not part of the State of Hawaii. All of Employee's services are performed on that island. Withholding is not required on Employee's wages, if there is compliance with Section 13 of this booklet. On the other hand, withholding is required on the wages of employees who are Hawaii residents or do not make the required showing of nonresidence.

— Employee, a resident of Nevada, is hired on the mainland by a construction industry contractor to work in Hawaii on a federal contract. All of Employee's services are performed in Hawaii during a period that is less than 60 days in the aggregate for the calendar year. Withholding is required on **any** employee of a construction industry contractor engaged in contracting work in Hawaii regardless of the employee's state of residency or how long the employee is in Hawaii.

Payments for which the Department has determined that withholding would be unduly onerous or impracticable of enforcement.

(d) Employees' trusts and annuity plans. Payments to or on behalf of an employee or the employee's beneficiary from or to a trust which are exempt from tax at the time of such payment, unless such payment is made to an employee of the trust as remuneration for services rendered as an employee and not as a beneficiary of the trust; or payments to or on behalf of an employee or beneficiary under or to an annuity plan (i.e., one which at the time of such payment is a plan described in section 403(a) of the Internal Revenue Code. Such payments must be included in the income tax returns of these individuals, unless they are excluded by paragraph (s) or other provisions of the law.

(e) Meals and lodging furnished for the employer's convenience. The value of any meals or lodging furnished by the employer on the business premises or at the place of employment for the employer's convenience. In the case of lodging, the employee must be required to accept such lodging on the premises as a condition of the employee's employment.

(f) Deceased employees. The amounts paid to the estate of a deceased employee, or to beneficiaries of a deceased employee, for death benefits, or for wages of an employee who dies before the date for payment of the wages. However, the payments (except the excludable amount of death benefits) must be included in the income tax return of the estate or beneficiary who acquires the right to receive the amounts by reason of the employee's death, unless the payments are wages includable in a taxable period of the deceased.

(g) Blind, deaf or totally disabled persons. Amounts paid to a person who has been certified as blind, deaf or totally disabled on a form prescribed by the Department. The employer shall not withhold taxes beginning with the first payroll period ending, or first payment of wages made without regard to a payroll period, on or after the date when the certificate is furnished to the employer. This exemption shall continue to apply to all periods and payments thereafter unless re-examination shows that the taxpayer no longer qualifies as a person who is blind, deaf, or totally disabled. If the taxpayer no longer qualifies for the exclusion after re-examination, the existing certificate allowing for the exclusion from withholding shall be treated as follows: (1) If the date of the re-examination is after June 30 and before January 1, withholding is not required for the entire calendar year in which the re-examination occurred; (2) If the date of the re-examination is after January 1 but before July 1, withholding is required as of July 1. Although withholding is not required from the wages of a blind, deaf or totally disabled person if the above required conditions are met, the employer must furnish to the employee and the Department a Form HW-2 showing the total wages and other required information. The wages of a blind, deaf or totally disabled person also must be included in the "Total Wages" on Forms HW-14 and HW-30. The employee must include the wages in their income tax return.

(h) Fees of public officials. Fees, paid by persons other than the government or a government agency, to public officials for the performance of their duties, such as those paid to notaries and sheriffs. However, the recipients must include these fees in their income tax return.

(i) Jurors, witnesses, certain public officials. Per diem amounts, mileage or fees paid to jurors and witnesses, or to public officials (such as election officials) rendering a temporary and nonrecurring service or who serve not more than once a year. Such amounts are includable in the income tax return of the recipient.

(j) Newspaper carriers under 18. Remuneration for services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution. Though not subject to withholding, the remuneration must be included in the income tax return of the recipient.

(k) Sale of newspapers and magazines, certain services. Remuneration for services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the individual's compensation is based on the retention of the excess of the fixed price at which the newspapers are sold over the amount at which the newspapers or magazines are charged to the individual, whether or not the individual is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.

(l) Tips or gratuities. Tips or gratuities paid directly to an employee by a customer in any medium other than cash, or cash tips of less than $20 in any calendar month, and not accounted for to the employer. If an employee receives tips or gratuities of $20 or more in any calendar month and is required to furnish his or her employer with a statement of tips and gratuities, then withholding is required. However, all tips and gratuities must be included in the income tax return of the recipient.

(m) Casual services, not in trade or business. Cash remuneration for services not in the course of the employer's trade or business, including domestic services, performed in any calendar quarter by an employee for an employer. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.

However, the remuneration is subject to withholding if:

1) the cash remuneration paid for the service is $50 or more per calendar quarter, and
2) the service is performed by an individual who is regularly employed by the employer to perform the service.

For purposes of this exemption, an individual shall be deemed to be regularly employed by an employer during the calendar quarter only if:

1) on each of some 24 days during the quarter, such individual performs for such employer, for some portion of the day, service not in the course of the employer's trade or business, or
2) the individual was regularly employed (as determined under clause (1) of this paragraph) by the employer in the performance of services during the preceding calendar quarter.

(n) Certain crew members. Remuneration for services performed as an officer or member of the crew aboard a vessel engaged in foreign, interstate, intercoastal, coastwide or noncontiguous trade and remuneration for services performed as an officer or member of the crew of an airplane traveling between points in the State and points outside the State. However, taxes may be withheld from the wages of an officer or crew member of a vessel, in the coastwide trade between ports in the State if the withholding is pursuant to a voluntary agreement between the officer or crew member and the employer. Though not subject to withholding, officers and crew members who are residents of the State must include their entire wages in their income tax returns. Nonresidents must include their wages for services performed in the State in their income tax returns. See Tax Information Release No. 2007-03, RE: Imposition of Hawaii State Income Tax on Income Earned by Nonresident Merchant Seamen and Withholding Obligations of Employers of Nonresident Merchant Seamen, for more information.

(o) Noncash remuneration, not in trade or business. Remuneration for services not in the course of the employer's trade or business, including domestic services, to the extent paid in any medium other than cash. Unless covered by paragraph (e), the fair market value of remuneration must be shown on Form HW-2 as a separate item, or on separate information return, federal Form 1099-NEC, and such value must be included in the income tax return of the recipient.

(p) Expense allowances, etc. Amounts paid specifically, either as advances or reimbursements, for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer. The traveling and other reimbursed expenses, in order to be excluded from withholding, must be identified either by making a separate payment or by specifically indicating the separate amounts where ordinary wages and expense allowances are combined in a single payment. However, the employer is required to show the amount of such advances or reimbursements on Form HW-2 as a separate item, unless the employer requires an accounting by the employee showing that the amount does not exceed the ordinary and necessary expenses incurred in the business of the employer.

(q) Noncash remuneration, retail salesperson. Noncash remuneration for services performed by a retail salesperson, where the services are ordinarily performed for commissions in cash. However, the employer is required to show this remuneration on Form HW-2 as a separate item. The recipient must include commission income on their income tax return.

(r) Remuneration for services performed as an employee by a duly ordained, commissioned, or licensed minister of a church in the exercise of the employee's ministry or by a member of a religious order in the exercise of duties required by the order. Although not subject to withholding, remuneration subject to this paragraph shall be reported on the income tax return as income of the recipient. For purposes of this exemption, the term religious order is defined in federal Revenue Procedure 91-20, 1991-1 CB 524.

Renumeration excluded from gross income, including:

(s) Retirement system benefits. Rights, benefits and other income under the State retirement system, exempted by section 88-91, HRS, and comparable rights, benefits and other income under any other public retirement system.

(t) Pensions. Compensation received in the form of a pension for past services.

(u) Social Security and tier 1 railroad retirement benefits.

(v) Persons affected with leprosy. Compensation paid to a patient affected with Hansen's Disease employed by the State in any hospital, settlement, or place for the treatment of Hansen's Disease.

(w) Income not subject to taxation by the State under the Constitution and laws of the United States.

(x) Except as otherwise expressly provided, payments made by the United States or this State, under an Act of Congress or a law of this State, which by express provisions or administrative regulation or interpretation are exempt from both the normal and surtaxes of the United States, even though not so exempted by the Internal Revenue Code itself.

— Any person who claims that payments not listed above are excluded by other statutory provision(s) should present the facts to the Department and request a ruling. The request for ruling should be addressed to:

Department of Taxation
Rules Office
P. O. Box 259
Honolulu, Hawaii 96809-0259

Compensation which is not subject to withholding, but includable in gross income, must be reported on Form HW-2.

Section 12. — EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE, FORM HW-4:

Employee Must Furnish You With a Form HW-4 —

Before the employee starts work, the employee must give a completed Form HW-4 to the employer. Form HW-4 shows the employee's withholding allowances. Withholding allowances are based on the employee's personal exemption(s) and (standard or itemized) deductions. An employee may claim fewer, but not more, withholding allowances than the employee is entitled to claim. Form HW-4 must show whether the employee is married and entitled to file a joint Hawaii income tax return. An employee is not considered married if the employee is legally separated from their spouse under a decree of divorce or separate maintenance, or meets the requirements of Internal Revenue Code section 7703(b) relating to "Certain Married Individuals Living Apart." If you believe that an employee has claimed excessive allowances for their situation (generally more than 10) or has misstated their marital status, you should send a copy of the Form HW-4 for that employee to the Tax Assessor in the district tax office where you file your withholding tax returns. See Tax Information Release No. 95-4 for more information.

If an employee does not furnish you with a Form HW-4, you are required to withhold tax as if the employee was single and had claimed no withholding allowance.

You may use commercially printed forms substantially the same as Form HW-4. You may **not** use federal Form W-4.

How Many Withholding Allowances May an Employee Claim?

An employee is entitled to the following withholding allowances:

(a) An allowance if no one can claim the employee as a dependent.

(b) An allowance if the employee is single and has only one job or, if married, has only one job and the employee's spouse does not work.

(c) An allowance for the employee's spouse if no one can claim the spouse as a dependent and the spouse is not claiming a withholding allowance on Form HW-4.

(d) An allowance for age if the employee is at least 65 years old and no one else can claim the employee as a dependent. The employee may also claim an additional allowance if the spouse is at least 65 years old, no one can claim the spouse as a dependent, and the spouse is not claiming an allowance for himself or herself on Form HW-4.

(e) An allowance for each dependent for which the taxpayer may claim an exemption on the federal income tax return.

(f) An additional allowance if the employee has at least $250 of estimated tax credits.

(g) Additional allowances for estimated itemized deductions as determined on the Deductions Worksheet provided with Form HW-4.

(h) An additional allowance if the employee is filing as head of household for that taxable year.

When Is a New Form HW-4 Recommended or Required?

Instruct each employee that the employee may be required to furnish you with a new certificate (Form HW-4) if there is a change in marital status or number of withholding allowances. The allowances claimed must not exceed the number of allowances to which the employee is entitled.

The employee **should** furnish you with a new certificate at the earliest possible date if there is a change in the employee's marital status and the employee is now entitled to file a joint Hawaii income tax return or if the number of allowances the employee is entitled to claim is greater than the number of allowances claimed by the employee on the certificate in effect.

The employee **must** furnish you with a new certificate **within 10 days** if there is a change in the employee's marital status and the employee is no longer entitled to file a joint Hawaii income tax return or if the number of allowances the employee is entitled to claim is less than the number of allowances claimed by the employee on the certificate in effect. Situations in which the employee must file a new certificate within 10 days include:

(a) When the employee becomes divorced or legally separated.

(b) When the spouse, for whom the employee has claimed an allowance, claims an allowance on a separate certificate.

(c) When the employee finds that a dependent for whom an allowance was claimed no longer qualifies as a dependent.

(d) When the employee no longer qualifies for a Hawaii income tax exemption as a nonresident spouse of a servicemember. See Tax Information Release No. 2010-01.

The employee **must** furnish you with a new certificate **on or before December 1** of the year in which the change occurs when the amount of tax to be withheld is not affected until the next calendar year. If the change occurs in December, a new certificate must be furnished to you **within 10 days** of the change. Situations in which the employee must file a new certificate by December 1 (or within 10 days of a change in December) include:

(a) When the employee's spouse has died.

(b) When the employee's dependent has died.

When Does a Form HW-4 Take Effect?

The certificate furnished by the employee is effective as of the first payroll period ending on or after the date on which such certificate is furnished. If the wages are paid without regard to a payroll period, the certificate is effective as of the first payment of wages on or after the date on which it is furnished. The certificate remains in effect until the employee furnishes you with a new certificate. Refer to Section 12, under "When is a New Form HW-4 Recommended or Required?"

Note that, by rule, nonresident employees of contractors performing work for a construction project in Hawaii do not qualify for an income tax withholding exemption.

When a certificate is furnished to replace an existing certificate, it is effective as of the first payment of wages made on or after the 30th day after the date on which the new certificate is furnished. You may elect to make the certificate effective beginning with any payment of wages made on or after the date on which the certificate is furnished.

For example, if a new certificate is furnished on April 29 or April 30 and the payroll is monthly, payment of wages being made on the last day of the month, such certificate is effective as of May 31, but the employer may, at his election, make it effective as of April 30.

In certain cases, a new certificate does not take effect until the next calendar year. Examples include the: death of a spouse (unless an additional allowance on account of age has been claimed for the spouse and the age of 65 was not attained prior to death) and death of a dependent.

Section 13. — EMPLOYEE'S STATEMENT TO EMPLOYER CONCERNING NONRESIDENCE IN THE STATE OF HAWAII, FORM HW-6: Under Hawaii law, a nonresident is defined as "every individual other than a resident." A resident is defined as "(1) every individual domiciled in the State, and (2) every other individual whether domiciled in the State or not, who resides in the State. To 'reside' in the State means to be in the State for other than a temporary or transitory purpose. Every individual who is in the State more than two hundred days of the taxable year in the aggregate shall be presumed to be a resident of the State. This presumption may be overcome by evidence satisfactory to the Department that the individual maintains a permanent place of abode outside of the State and is in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of the person's presence or absence in compliance with military or naval orders of the United States, or while engaged in aviation or navigation, or while a student at any institution of learning."

In order for an employee to establish that he or she is not a resident, the employee must furnish you with a statement in the form prescribed by the Department (Form HW-6), signed by the employee under the penalties set forth in section 231-36, HRS. If withholding is not required on an employee's wages for services performed in the State, you must file Form HW-7, Exemption From Withholding on Nonresident Employee's Wages, along with the original Form HW-6 with the Department. Keep a copy of your employee's Form HW-6 for your records. If withholding is not required on an employee's wages for services performed outside the State, you do not have to file Form HW-7 with the Department. Keep your employee's Form HW-6 for your records.

If an employee files a Form HW-6 with you, treat the form as effective (employee as having shown that he or she is a nonresident) as of the first payroll period ending (or first payment of wages made without regard to a payroll period), (1) on or after the date that you file Form HW-7 and Form HW-6 with the Department, if withholding is not required on an employee's wages for services performed in the State, or (2) on or after the date that an employee files a Form HW-6 with you, if withholding is not required on an employee's wages for services performed outside the State.

You should no longer treat Form HW-6 as effective if you are notified by the Department that the employee's residence status is being investigated. A copy of this notice will be sent by the Department to the employee. Both you and the employee will be notified of the Department's decision. If the Department notifies you after the investigation that the employee is a nonresident, you should thereafter treat the Form HW-6 as effective.

A notice to you from the Department should be effective as of the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after you receive the notice. At your option, notice may be made effective at an earlier date.

An employee who, having furnished Form HW-6, thereafter becomes a resident of the State, must notify you within 10 days, that the employee has become a resident of the State. You must inform the Department of the change, and cease to give effect to the employee's previous Form HW-6 commencing with the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after the notice is given. At your option, the change in residency status may go into effect at any earlier time if you notify the employee of the change.

Section 14. — PAYROLL PERIOD: The following paragraphs discuss payroll periods and how to compute withholding for these payroll periods.

(a) A "payroll period" is the period of service for which you ordinarily make a payment of wages to an employee. A "miscellaneous payroll period" is a payroll period other than a daily, weekly, biweekly (or other multiple of a week), semimonthly, monthly, quarterly, semiannual, or annual payroll period.

(b) If the employee has a daily payroll period, withholding is based on the daily wage. Use the "Daily Payroll Period" table or the "Daily or Miscellaneous Payroll Period" formula method in Part 2 of the Appendix. In some cases the weekly basis may be used, as discussed in paragraph (d) of this section.

(c) If the employee has a miscellaneous payroll period, or has no payroll period, unless paragraph (d) of this section applies, you must use the following method to figure withholding:

Determine the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then count the number of days from the date of payment back to the latest of these three events: (1) the last payment of wages made during the same calendar year, (2) the date employment commenced if during the same calendar year, or (3) January 1 of the same calendar year. After the number of days is determined, divide the wages by the number of days to determine the average wage per day. Compute the withholding on the average wage per day, using the "Daily Payroll Period" table, or the "Daily or Miscellaneous Payroll Period" formula method in Part 2 the Appendix.

(d) In cases where an employee is paid for a period of less than one week and signs a statement (under penalties set forth in section 231-36, HRS) that the employee does not work for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly instead of a daily or miscellaneous payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must, within 10 days, notify the employer to whom the employee gave the written statement and, thereafter, the employer must compute the withholding based upon the "Daily or Miscellaneous Payroll Period" table.

(e) If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the amount of tax to be withheld shall be determined as if the aggregate of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the amount of tax to be withheld by aggregating the supplemental wages either with the regular wages for the current payroll period or with the regular wages for the last preceding payroll period within the same calendar year. If supplemental wages are paid to an employee during a calendar year for a period which involves two or more consecutive payroll periods for which other wages also are paid during the same calendar year, at the election of the employer, the amount of tax to be withheld on the supplemental wages must be computed as follows:

1) Determine the average wage for each of the payroll periods by dividing the sum of the supplemental wages and other wages paid for the payroll periods by the number of payroll periods.
2) Determine the withholding for each payroll period as if the amount of the average wage constituted the wages paid for such payroll period.
3) From the sum of the taxes computed on the basis of the average wage per payroll period, subtract the sum of the taxes previously withheld or to be withheld from the wages, other than supplemental wages, for the payroll periods. The remainder, if any, is the amount of tax to be withheld from the supplemental wages.

Section 15. — FIGURING WITHHOLDING: You should figure withholding on the basis of the employee's Form HW-4 in effect (see Section 12), the payroll period (see Section 14) and the appropriate withholding tax table or formula method in the Appendix.

The withholding tax tables are contained in Part 3 of the Appendix, while the formula method is explained in Parts 1 and 2 of the Appendix. Whether you use the tax tables or the formula method, you should arrive at substantially the same amount of tax to be withheld. If an employee claims more than 10 allowances, however, the formula method will provide a more accurate determination of the amount to withhold than the amount obtained from the tax tables.

If you use the tax tables, be sure to select the correct table according to the employee's marital status as indicated on Form HW-4, block 3. Next, determine the amount of tax to be withheld by reading down a column of wage brackets, and then across to the column headed by the number of withholding allowances claimed by the employee on their Form HW-4.

If you choose to use the formula method, you may use the annualized method described in Part 1 of the Appendix or the alternative method described in Part 2 of the Appendix. The annualized method allows you to determine the tax to be withheld on the basis of annualized wages. Employers with more than one payroll period may find the annualized method to be helpful for conserving computer memory capacity, since only the annual rates, wage brackets, and allowances need to be stored.

The following rules apply whether you use Part 1, 2, or 3 of the Appendix to determine the tax to be withheld:

(a) You are not required to withhold tax of less than ten cents from a single wage payment.

(b) You must treat an employee who qualifies as a "Head of Household" as "Single" for withholding tax purposes.

(c) If you and the employee agree in writing to withhold an amount more than, but not less than, the amount required by law, the additional amount of withholding is required by law to be deducted and withheld.

(d) If the payroll period is a multiple of one week other than biweekly, compute the required withholding for the average wage for one week (or for a biweekly period) and multiply by the number of weeks (or biweekly periods) in the payroll period. If the payroll period is a quarterly, semiannual or annual period, compute the required withholding for the average wage for one month and multiply by the number of months in the payroll period.

Section 16. — FILING THE WITHHOLDING TAX RETURN, FORM HW-14:

What to Report —

The "Total Wages Paid" figure should include all wages paid during the period which are subject to withholding, and wages paid to blind, deaf, or totally disabled persons even though excludable from withholding. Refer to Section 11, paragraph (g). The "Total Taxes Withheld" figure should represent the amount of tax withheld from the wages paid during the period.

If no wages were paid and no tax withheld, or if you temporarily cease to pay wages, as in the case of a seasonal business, you must continue to file Form HW-14. Enter "0.00" in the blocks requiring figures for the "Total Wages Paid," "Total Taxes Withheld" and the "Amount of Payment."

If you go out of business, or permanently cease to pay wages, and if Form HW-14 is your final return and you are cancelling your withholding account, you should fill in the oval stating this is your FINAL return and you are cancelling this withholding account as of mm/dd/yyyy (date).You may also complete Form GEW-TA-RV-1 to cancel the withholding account. Refer to Section 5, paragraph (i) for other instructions.

When to File —

Refer to Sections 2 and 3 on when you must file Form HW-14 and pay over the taxes withheld to the Department.

If you have been permitted to make payments on a quarterly basis, and become delinquent in making payments, the Department may at anytime revoke the permission to make payments on a quarterly basis. Instead, you may be required to make payments by the 15th day of the calendar month after the close of the month in which the liability arose and for which the taxes have been withheld, and for each month thereafter.

If you have been permitted to make payments on a quarterly basis, but by a change of circumstances the liability to pay over the taxes withheld exceeds $5,000 per year, you must make payments on a monthly basis.

Upon application by an employer, the Director may, if good cause is shown, extend the time for making payment and filing Form HW-14 (note, this does not apply to those making semiweekly payments). The extension may not be more than 60 days. Application for the extension must be filed at least 10 days before the regular due date. The extension may be requested by submitting a letter stating the reason for the request. The letter also must include the taxpayer's name, Hawaii Withholding Tax ID Number and taxpayer's signature or that of an authorized individual. A letter will be mailed to notify of the Department's decision to permit or reject the extension request.

Where to File —

You must file Form HW-14 quarterly. You must pay over the taxes withheld to the Department either monthly, quarterly or semi-weekly with Form VP-1. Refer to Sections 3 and 4 for more information.

How to File —

Check your return to make sure it is correct. Sign and date your return. Attach your check or money order for full payment of the taxes withheld. The check or money order must be payable in U.S. dollars drawn on any U.S. bank and made payable to the "Hawaii State Tax Collector." Write "WH," the filing period, and your Hawaii Tax I.D. No. on your check or money order. DO NOT SEND CASH.

Electronic Filing (e-file) —

Periodic withholding tax returns (Form HW-14), including amended returns, may be electronically filed (e-filed) and payments can be made through the State's Internet portal. For more information, go to **hitax.hawaii.gov**.

NOTE: The Department requires certain taxpayers, including employers whose withholding tax liability exceeds $40,000 annually, to file Forms HW-14 and HW-2s electronically at **hitax.hawaii.gov** unless a waiver is obtained by filing Form L-110. **IMPORTANT!** A penalty of 2% of the total tax will be assessed if a taxpayer who is required to file electronically fails to do so.

Effective January 1, 2026, the Department will adopt the 10 or more electronic filing thresholds for Forms W-2 and HW-2. For more information, see Tax Announcement No. 2025-05.

Bulk Filing —

The Department allows the bulk filing of Form HW-14. For more information on bulk filing, go to the Department's Internet Bulk Filing website at **tax.hawaii.gov/eservices/bulk/**.

Amending the Withholding Tax Return —

If you file your Form HW-14 and later become aware of any changes you must make, you may file an **amended return** to change the Form HW-14 you already filed. Make sure to mark the "Amended return" box on the return.

An annual withholding tax transmittal (Form HW-30) must be filed once a year and used as a transmittal form for Copy 1 of Forms HW-2 and federal Form W-2. If you have any changes to the amount of withholding payments made and reported, you MUST amend the affected period by using Form HW-14.

Section 17. — EMPLOYER'S ANNUAL TRANSMITTAL OF HAWAII INCOME TAX WITHHELD FROM WAGES, FORM HW-30:

What to Report —

The "Total Wages" figure reported on Form HW-30, line 2, should include COLA (Cost of Living Allowance), sick pay, and wages paid to a blind, deaf, or totally disabled person. The "Total Wages" figure on Form HW-30 should equal the sum of the "Total Wages" reported on the attached copies of Form HW-2, Statement of Hawaii Income Tax Withheld and Wages Paid. It will not necessarily equal the sum of the "Total Wages Paid" per the Form HW-14 quarterly withholding tax returns filed for the same calendar year.

When to File —

Form HW-30 and Copy A of Form HW-2, issued for the preceding calendar year, must be filed by January 31 following the close of the calendar year.

If you go out of business or permanently cease to pay wages, you must file Form HW-30 with accompanying Forms HW-2 at the same time you file the final Form HW-14.

Complete Form GEW-TA-RV-1 to cancel the withholding account.

Upon application by an employer, the Director may grant an extension of time (not more than 60 days) for the filing of Form HW-30 with accompanying Forms HW-2. Except in a case of termination of business or the like, application for the extension must be filed on or before January 31. The extension may be requested by submitting a letter stating the reason for the request. The letter also must include the taxpayer's name, Hawaii Withholding Tax ID Number and taxpayer's signature or that of an authorized individual. A letter will be mailed to notify of the Department's decision to permit or reject the extension request.

Where to File HW-30 —

Annual withholding tax transmittal (Form HW-30) is a transmittal for paper filing of W-2. Paper file Form HW-30 and Copy A of Forms HW-2 with the Department. Refer to Section 4 for the mailing address.

How to File —

Check Form HW-30 to make sure your name, Hawaii Tax I.D. No., and all figures are correct. Sign and date Form HW-30. Attach Copy A of Forms HW-2 issued for the calendar year.

If an employer's total payroll covers a number of separate units or establishments, the Forms HW-2 may be assembled accordingly.

Electronic Filing (e-file) HW-2 or W-2—

To transmit electronic HW-2 or W-2, please upload via Hawaii Tax Online, Simple File Import or Bulk File. For more information, go to **tax.hawaii.gov/eservices/**.

Bulk Filing —

The State of Hawaii Department of Taxation (DOTAX) Hawaii's Bulk Filing System (HBFS) enables approved transmitters and reporting agents the ability to electronically transmit multiple returns via SFTP in a single ZIP file. For more information, go to **tax.hawaii.gov/eservices/bulk/.**

Section 18. — STATEMENT OF HAWAII INCOME TAX WITHHELD AND WAGES PAID, FORM HW-2:

To Whom You Must Furnish a Form HW-2 —

You must furnish Copies B and C of Form HW-2 to every employee (a) upon whose wages deduction and withholding is required, (b) whose wages are not subject to withholding because of his or her blindness, deafness or total disability, and (c) to whom wages subject to withholding (or payments under wage continuation plans) have been paid in any period during the calendar year (or time of employment).

What to Report —

Each Form HW-2 must show the employee's name, address, and social security number, if any, the employer's name, address and Hawaii Tax I.D. No., the period covered by the statement, the total amount of wages paid to the employee during the period, the amount of income tax deducted and withheld, if any, and such other information as the Director may require. Compensation includable in gross income, but not subject to withholding, must be reported on Form HW-2.

You may use commercially printed forms or the federal Form W-2, provided that all the required information outlined above is included on the form. The Department will not accept Form W-2 if the employer's Hawaii Tax I.D. No. is not clearly shown.

The "Total Wages" figure should include COLA (Cost of Living Allowance), wages paid to a blind, deaf, or totally disabled person, and employer payments of sick pay. If a third-party payor of sick pay has notified you of the amount of sick pay the employee must include in income, report this amount in the "Total Wages" figure. You must either include this amount in income along with the employee's wages, tips and other compensation, or you may furnish the employee with a separate Form HW-2 for this amount. If you decide to issue a separate Form HW-2, you must indicate on the form that the amount is for third-party sick pay. If the third-party payor notifies you of these payments after you have filed your Form HW-30, you MUST amend the affected period by using Form HW-14. If the employer and the third-party payor of sick pay have entered into a valid agency agreement, the third-party payor may issue the Form HW-2 (and file the Form HW-30) in the payor's name. The same procedures prescribed for federal reporting may be followed.

If you are required to furnish an employee with a Form HW-2 see "To Whom You Must Furnish a Form HW-2" above and the employee received noncash remuneration or advances or reimbursements for expenses, the amount must be separately stated on Form HW-2. Refer to Section 11, paragraphs (o), (p), and (q).

Correcting or Reissuing a Form HW-2 —

If it becomes necessary to correct a Form HW-2 after it has been given to an employee, a corrected statement must be issued to the employee. Corrected statements should be clearly marked "Corrected by Employer." If a withholding statement is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished to the employee. If you are only correcting the employee's name or social security number, you do not need to issue a corrected statement. Advise the employee to make the correction on the original HW-2. Note, however, that if the employee was given a new social security card because of an adjustment to their alien residence status, and that card shows a different name or social security number than those on a Form HW-2, file a corrected statement to correct the name and/or social security number.

If you make corrections to a Form HW-2 before you file Form HW-30, you should submit the corrected Form HW-2 with Form HW-30. If you make corrections to a Form HW-2 after you file Form HW-30, you should submit the corrected Form HW-2 with an amended Form HW-14 for the affected period. Refer to Section 17.

When to Furnish and File a Form HW-2 —

You must furnish Copies B and C of Form HW-2 and any corrected statements to employees by January 31 of the following calendar year. However, if an employee stops working for you before the end of a calendar year and is not expected to return to work within that calendar year, the statement must be furnished to the employee within 30 days after the date you receive a written request from the employee if the 30-day period ends before January 31.

Upon application by an employer, the Director may grant an extension of time (not more than 60 days) to furnish the withholding statements. Except in a case of termination of employment, application for the extension must be filed on or before January 31.

You must file Form HW-30 and Copy A of Forms HW-2, issued for the preceding calendar year, by January 31 following the close of the calendar year. See Section 17 under "When to File."

Section 19. — RECORDKEEPING REQUIREMENTS: Every employer, who becomes subject to the Hawaii withholding provisions, is required to keep full, complete, regular, and accurate records pertaining to withholding taxes available for inspection by the Department. The records should include but not be limited to:

(a) Each employee's name, current address and social security number.

(b) Form HW-4 and Form HW-6 and any attachments, if any, filed by the employee.

(c) The agreement, if any, between the employer and the employee for withholding additional amounts of tax.

(d) For each payment of remuneration: the date; the amount (including any sum withheld for any reason); the period of services covered by such payment; the amount of the remuneration which constitute wages subject to withholding; the amount of tax collected with respect to the remuneration, and if collected at a time other than the time such payment was made, the date the tax was collected.

(e) The fair market value and date of each payment of non-cash remuneration made to an employee for services performed as a retail commission salesperson, in which no income tax is withheld.

(f) Copies of any statements furnished by the employee, where tips are received by an employee in the course of the employee's occupation, unless the information disclosed by the statements is recorded on another document retained by the employer.

(g) Records of all remuneration paid to, including tips reported by, employees.

(h) Copies of withholding tax returns filed.

You should keep all documents and evidence relating to the withholding until the statute of limitations expires. Usually this is three years from the date the tax return was due or was filed, or two years from the date the tax was paid, whichever is later.

Section 20. — EMPLOYERS ARE LIABLE FOR WITHHELD TAXES: All taxes withheld by an employer under the withholding law must be held in trust by the employer for the State and for payment to the Department in the manner and at the time required by law. If an employer fails, neglects, or refuses to deduct and withhold from the wages paid to an employee or to pay over the amount of tax required, the employer will be liable to pay the amount of tax to the State. An employer may recover from an employee any amount which the employer should have withheld but did not withhold from the employee's wages, if the employer has been required to pay and has paid the amount to the Department out of the employer's own funds.

In addition to the liability described above, if any employer fails, neglects, or refuses to deduct and withhold from the wages paid to any employee or to pay over the amount of tax required, any person, excluding those who have only ministerial duties, who is under a duty to deduct and withhold or pay over the amount of tax required and who willfully fails to perform such duty, will be liable to the State for the amount of tax. The voluntary or involuntary dissolution of the employer or the withdrawal and surrender of its right to engage in business within the State will not discharge the liability imposed.

Section 21. — EMPLOYERS ARE SUBJECT TO CIVIL PENALTIES (ADDITIONS TO TAXES) FOR NONCOMPLIANCE WITH THE LAW: There will be added to the amount of the tax required to be paid to the State:

(a) For failure to file a tax return on time, unless you have been granted an extension of time for filing, and unless you show that the failure to file is due to reasonable cause and not due to neglect, 5% of the tax for the first month, with an additional 5% for each additional month or part of a month, not exceeding 25% in the aggregate.

(b) For failure to pay the tax, if any part of any underpayment is due to negligence or intentional disregard of rules but without intent to defraud, up to 25% of the underpayment as determined by the Director.

(c) For failure to pay the tax, if any part of any underpayment is due to fraud, up to 50% of the underpayment as determined by the Director.

(d) For failure to pay the tax after filing a tax return on time, if the tax is not completely paid within 60 days of the due date, up to 20% of the underpayment as determined by the Director.

(e) For failure to file electronically for taxpayers who are required to file electronically a 2% penalty of the total tax will be assessed.

(f) For failure to pay by EFT for taxpayers who are required to pay by EFT a 2% penalty of the total tax will be assessed.

(g) For W-2 or HW-2: A penalty of $25 per failure; provided the penalty shall not exceed $50 per employee for the following failures:

1) Willfully fails to furnish the statement to the employee by the prescribed due date;

2) Fails to file the statement with the department by the prescribed due date; or

3) Fails to electronically file the statement with the department if the employer is required to file electronically under section 231-8.5 HRS.

On both the tax and the additions to tax described above, you must pay interest at the rate of 2/3 of 1% for each month or part of a month beginning with the first calendar day following the due date for filing the return, or paying the tax, until paid.

Section 22. — CRIMINAL PENALTIES: The following is a list of criminal penalties that you and your employees may be subject to if you violate the withholding requirements:

(a) Any person who willfully attempts to evade or defeat any tax, or its payment, shall be guilty of a class C felony and subject to a fine of not more than $100,000 (or up to $500,000 for a corporation), imprisonment for not more than five years, probation, or a combination of the foregoing.

(b) Any person required to make a return, make a report, keep any records, supply any information, or secure any license required under title 14, HRS, who willfully fails to make the return, make the report, keep the records, supply the information, or secure the license, shall be guilty of a misdemeanor and subject to a fine of not more than $25,000 (or up to $100,000 for a corporation), imprisonment of not more than one year, probation, or a combination of the foregoing.

(c) Any person who willfully makes and subscribes any return, statement, or other document required to be made under title 14, HRS, that is verified by a written declaration that it is true and correct as to every material matter, and which the person does not believe to be true and correct as to every material matter, shall be guilty of a class C felony and subject to a fine of not more than $100,000 (or up to $500,000 for a corporation), imprisonment of not more than three years, probation, or a combination of the foregoing.

(d) Any person who willfully aids, assists in, or procures, counsels, or advises the preparation or presentation of any tax return, affidavit, claim, or other document required to be made under title 14, which is fraudulent or false as to any material matter, regardless of whether the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document shall be guilty of a class C felony and subject to a fine of not more than $100,000 (or up to $500,000 for a corporation), imprisonment of not more than three years, probation, or a combination of the foregoing.

(e) Any person required to collect, account for, and pay over any tax, who willfully fails to collect or truthfully account for and pay over such tax, shall be guilty of a class C felony and fine of not more than $100,000 (or up to $500,000 for a corporation), imprisonment of not more than five years, probation, or a combination of the foregoing.

Section 23. — LIST OF TAX FORMS:

BB-1	State of Hawaii Basic Business Application
GEW-TA-RV-1	Notification of Cancellation of Tax Licenses and Tax Permits
HW-2	Statement of Hawaii Income Tax Withheld and Wages Paid (See Section 18.)
HW-4	Employee's Withholding Allowance and Status Certificate (See Section 12.)
HW-6	Employee's Statement to Employer Concerning Nonresidence in the State of Hawaii (See Section 13.)
HW-7	Exemption From Withholding on Nonresident Employee's Wages
HW-14	(Quarterly) Withholding Tax Return (See Section 16.)
HW-30	Employer's Annual Transmittal of Hawaii Income Tax Withheld from Wages (See Section 17.)
ITPS-COA	Change of Address Form
VP-1	Tax Payment Voucher

STATE OF HAWAII
DEPARTMENT OF TAXATION

APPENDIX

HAWAII INCOME TAX WITHHOLDING RATES, METHODS, AND TAX TABLES

Effective as of December 5, 2025 for withholding January 1, 2026 and thereafter

PART 1
ANNUALIZED INCOME TAX WITHHOLDING

PART 2
ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES ARE USED

PART 3
TAX TABLES FOR INCOME TAX WITHHOLDING

Employers using the Tax Tables in Part 3 of this appendix may disregard the formula methods shown in Part 1 and Part 2.

PART 1

ANNUALIZED INCOME TAX WITHHOLDING

Value of each regular withholding allowance $1,144
Extra lump sum withholding allowance amount $4,350

Annualized Income Tax Withholding: You may determine the tax to be withheld on the basis of annualized wages (using the tax computation method for annual payroll periods), then prorate the tax on the basis of the payroll period actually used. Employers with more than one payroll period (for instance, part-timers paid weekly; full-timers paid semi-monthly) may find this method helpful for conserving computer memory capacity. Only the annual rates below, wage brackets and allowance values need to be stored.

Example: An employee who is single and has only one job, is paid $500 a week. He claims three withholding allowances (one personal exemption, an allowance since he is single and has only one job, and an allowance for his estimated itemized deductions) on the Employee's Withholding Allowance and Status Certificate (Form HW-4) on file with you.

1. Multiply weekly wage of $500 x 52 weeks to determine annual wage .... $ 26,000.00
2. Subtract withholding allowances ($1,144 x 3) .... (3,432.00)
3. Subtract extra withholding allowance amount .... (4,350.00)
4. Amount subject to withholding (line 1 minus line 2 and line 3).. $ 18,218.00
5. Compute withholding tax on $18,218 using the WITHHOLDING TAX RATES below for a single person, annual payroll period:
   Tax on first $14,400.. $ 288.00
   Tax on remaining $3,818 at 5.5%.. 209.99
   Annual withholding tax.. $ 497.99
6. Compute Weekly withholding tax ($497.99 / 52 weeks) .... $ 9.58

ANNUAL PAYROLL PERIOD

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages
(after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 9,600		1.40% of excess over	$ 0
$ 9,600	$ 14,400	$ 134.00 plus	3.20% of excess over	$ 9,600
$ 14,400	$ 19,200	$ 288.00 plus	5.50% of excess over	$ 14,400
$ 19,200	$ 24,000	$ 552.00 plus	6.40% of excess over	$ 19,200
$ 24,000	$ 36,000	$ 859.00 plus	6.80% of excess over	$ 24,000
$ 36,000	$ 48,000	$ 1,675.00 plus	7.20% of excess over	$ 36,000
$ 48,000	$ 125,000	$ 2,539.00 plus	7.60% of excess over	$ 48,000
$125,000		$ 8,391.00 plus	7.90% of excess over	$ 125,000

B. MARRIED PERSONS

If the amount of wages
(after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 19,200		1.40% of excess over	$ 0
$ 19,200	$ 28,800	$ 269.00 plus	3.20% of excess over	$ 19,200
$ 28,800	$ 38,400	$ 576.00 plus	5.50% of excess over	$ 28,800
$ 38,400	$ 48,000	$ 1,104.00 plus	6.40% of excess over	$ 38,400
$ 48,000	$ 72,000	$ 1,718.00 plus	6.80% of excess over	$ 48,000
$ 72,000	$ 96,000	$ 3,350.00 plus	7.20% of excess over	$ 72,000
$ 96,000	$ 250,000	$ 5,078.00 plus	7.60% of excess over	$ 96,000
$250,000		$16,782.00 plus	7.90% of excess over	$ 250,000

PART 2

ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD, UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES ARE USED.

WEEKLY PAYROLL PERIOD

Value of each regular withholding allowance $22.00
Extra lump sum withholding allowance amount........ $83.65

If the period is weekly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times $22.00.

a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.

b. If employee claims one allowance, deduct $22.00; if two, deduct $44.00; if three, deduct $66.00; and so forth.

c. Deduct the extra lump sum withholding allowance amount of $83.65.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over	The amount of income tax to be withheld shall be		of excess over
$ 0	$ 185		1.40% of excess over	$ 0
$ 185	$ 277	$ 2.59 plus	3.20% of excess over	$ 185
$ 277	$ 369	$ 5.53 plus	5.50% of excess over	$ 277
$ 369	$ 462	$ 10.59 plus	6.40% of excess over	$ 369
$ 462	$ 692	$ 16.54 plus	6.80% of excess over	$ 462
$ 692	$ 923	$ 32.18 plus	7.20% of excess over	$ 692
$ 923	$ 2,404	$ 48.81 plus	7.60% of excess over	$ 923
$ 2,404		$ 161.37 plus	7.90% of excess over	$ 2,404

B. MARRIED PERSONS

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over	The amount of income tax to be withheld shall be		of excess over
$ 0	$ 369		1.40% of excess over	$ 0
$ 369	$ 554	$ 5.17 plus	3.20% of excess over	$ 369
$ 554	$ 738	$ 11.09 plus	5.50% of excess over	$ 554
$ 738	$ 923	$ 21.21 plus	6.40% of excess over	$ 738
$ 923	$ 1,385	$ 33.05 plus	6.80% of excess over	$ 923
$ 1,385	$ 1,846	$ 64.47 plus	7.20% of excess over	$ 1,385
$ 1,846	$ 4,808	$ 97.66 plus	7.60% of excess over	$ 1,846
$ 4,808		$ 322.77 plus	7.90% of excess over	$ 4,808

BIWEEKLY PAYROLL PERIOD

Value of each regular withholding allowance............$ 44.00
Extra lump sum withholding allowance amount........ $167.31

If the period is biweekly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times $44.00.

a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.

b. If employee claims one allowance, deduct $44.00; if two, deduct $88.00; if three, deduct $132.00; and so forth.

c. Deduct the extra lump sum withholding allowance amount of $167.31.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 369		1.40% of excess over	$ 0
$ 369	$ 554	$ 5.17 plus	3.20% of excess over	$ 369
$ 554	$ 738	$ 11.09 plus	5.50% of excess over	$ 554
$ 738	$ 923	$ 21.21 plus	6.40% of excess over	$ 738
$ 923	$ 1,385	$ 33.05 plus	6.80% of excess over	$ 923
$ 1,385	$ 1,846	$ 64.47 plus	7.20% of excess over	$ 1,385
$ 1,846	$ 4,808	$ 97.66 plus	7.60% of excess over	$ 1,846
$ 4,808		$ 322.77 plus	7.90% of excess over	$ 4,808

B. MARRIED PERSONS

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 738		1.40% of excess over	$ 0
$ 738	$ 1,108	$ 10.33 plus	3.20% of excess over	$ 738
$ 1,108	$ 1,477	$ 22.17 plus	5.50% of excess over	$ 1,108
$ 1,477	$ 1,846	$ 42.47 plus	6.40% of excess over	$ 1,477
$ 1,846	$ 2,769	$ 66.09 plus	6.80% of excess over	$ 1,846
$ 2,769	$ 3,692	$ 128.85 plus	7.20% of excess over	$ 2,769
$ 3,692	$ 9,615	$ 195.31 plus	7.60% of excess over	$ 3,692
$ 9,615		$ 645.46 plus	7.90% of excess over	$ 9,615

SEMIMONTHLY PAYROLL PERIOD

Value of each regular withholding allowance............$ 47.67
Extra lump sum withholding allowance amount........ $181.25

If the period is semimonthly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times $47.67.

a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.

b. If employee claims one allowance, deduct $47.67; if two, deduct $95.34; if three, deduct $143.01; and so forth.

c. Deduct the extra lump sum withholding allowance amount of $181.25.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages
(after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 400		1.40% of excess over	$ 0
$ 400	$ 600	$ 5.60 plus	3.20% of excess over	$ 400
$ 600	$ 800	$ 12.00 plus	5.50% of excess over	$ 600
$ 800	$ 1,000	$ 23.00 plus	6.40% of excess over	$ 800
$ 1,000	$ 1,500	$ 35.80 plus	6.80% of excess over	$ 1,000
$ 1,500	$ 2,000	$ 69.80 plus	7.20% of excess over	$ 1,500
$ 2,000	$ 5,208	$ 105.80 plus	7.60% of excess over	$ 2,000
$ 5,208		$ 349.61 plus	7.90% of excess over	$ 5,208

B. MARRIED PERSONS

If the amount of wages
(after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 800		1.40% of excess over	$ 0
$ 800	$ 1,200	$ 11.20 plus	3.20% of excess over	$ 800
$ 1,200	$ 1,600	$ 24.00 plus	5.50% of excess over	$ 1,200
$ 1,600	$ 2,000	$ 46.00 plus	6.40% of excess over	$ 1,600
$ 2,000	$ 3,000	$ 71.60 plus	6.80% of excess over	$ 2,000
$ 3,000	$ 4,000	$ 139.60 plus	7.20% of excess over	$ 3,000
$ 4,000	$ 10,417	$ 211.60 plus	7.60% of excess over	$ 4,000
$ 10,417		$ 699.29 plus	7.90% of excess over	$ 10,417

MONTHLY PAYROLL PERIOD

Value of each regular withholding allowance $95.33
Extra lump sum withholding allowance amount........ $362.50

If the period is monthly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times $95.33.

a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.

b. If employee claims one allowance, deduct $95.33; if two, deduct $190.66; if three, deduct $285.99; and so forth.

c. Deduct the extra lump sum withholding allowance amount of $362.50.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages
(after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 800		1.40% of excess over	$ 0
$ 800	$ 1,200	$ 11.20 plus	3.20% of excess over	$ 800
$ 1,200	$ 1,600	$ 24.00 plus	5.50% of excess over	$ 1,200
$ 1,600	$ 2,000	$ 46.00 plus	6.40% of excess over	$ 1,600
$ 2,000	$ 3,000	$ 71.60 plus	6.80% of excess over	$ 2,000
$ 3,000	$ 4,000	$ 139.60 plus	7.20% of excess over	$ 3,000
$ 4,000	$ 10,417	$ 211.60 plus	7.60% of excess over	$ 4,000
$ 10,417		$ 699.29 plus	7.90% of excess over	$ 10,417

B. MARRIED PERSONS

If the amount of wages
(after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 1,600		1.40% of excess over	$ 0
$ 1,600	$ 2,400	$ 22.40 plus	3.20% of excess over	$ 1,600
$ 2,400	$ 3,200	$ 48.00 plus	5.50% of excess over	$ 2,400
$ 3,200	$ 4,000	$ 92.00 plus	6.40% of excess over	$ 3,200
$ 4,000	$ 6,000	$ 143.20 plus	6.80% of excess over	$ 4,000
$ 6,000	$ 8,000	$ 279.20 plus	7.20% of excess over	$ 6,000
$ 8,000	$ 20,833	$ 423.20 plus	7.60% of excess over	$ 8,000
$ 20,833		$ 1,398.51 plus	7.90% of excess over	$ 20,833

DAILY OR MISCELLANEOUS PAYROLL PERIOD

Value of each regular withholding allowance.............$ 3.13
Extra lump sum withholding allowance amount........ $11.92

If the period is daily or miscellaneous, or if there is no payroll period (refer to section 13) using the daily wage, or the average wage per day, as instructed, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times $3.13.

a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.

b. If employee claims one allowance, deduct $3.13; if two, deduct $6.26; if three, deduct $9.39; and so forth.

c. Deduct the extra lump sum withholding allowance amount of $11.92.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 26		1.40% of excess over	$ 0
$ 26	$ 39	$ 0.36 plus	3.20% of excess over	$ 26
$ 39	$ 53	$ 0.78 plus	5.50% of excess over	$ 39
$ 53	$ 66	$ 1.55 plus	6.40% of excess over	$ 53
$ 66	$ 99	$ 2.38 plus	6.80% of excess over	$ 66
$ 99	$ 132	$ 4.62 plus	7.20% of excess over	$ 99
$ 132	$ 342	$ 7.00 plus	7.60% of excess over	$ 132
$ 342		$ 22.96 plus	7.90% of excess over	$ 342

B. MARRIED PERSONS

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld shall be:

Over	But not over			
$ 0	$ 53		1.40% of excess over	$ 0
$ 53	$ 79	$ 0.74 plus	3.20% of excess over	$ 53
$ 79	$ 105	$ 1.57 plus	5.50% of excess over	$ 79
$ 105	$ 132	$ 3.00 plus	6.40% of excess over	$ 105
$ 132	$ 197	$ 4.73 plus	6.80% of excess over	$ 132
$ 197	$ 263	$ 9.15 plus	7.20% of excess over	$ 197
$ 263	$ 685	$ 13.90 plus	7.60% of excess over	$ 263
$ 685		$ 45.97 plus	7.90% of excess over	$ 685

PART 3
TAX TABLES FOR
INCOME TAX WITHHOLDING

Weekly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	120	0	0	0	0	0	0	0	0	0	0	0
120	140	1	0	0	0	0	0	0	0	0	0	0
140	160	1	1	0	0	0	0	0	0	0	0	0
160	180	1	1	1	0	0	0	0	0	0	0	0
180	200	1	1	1	1	0	0	0	0	0	0	0
200	220	2	1	1	1	1	0	0	0	0	0	0
220	240	2	2	1	1	1	1	0	0	0	0	0
240	260	2	2	2	1	1	1	0	0	0	0	0
260	280	3	2	2	2	1	1	1	0	0	0	0
280	300	3	3	2	2	2	1	1	1	0	0	0
300	320	4	3	3	2	2	2	1	1	1	0	0
320	340	5	4	3	3	2	2	2	1	1	1	0
340	360	5	4	4	3	2	2	2	2	1	1	1
360	380	6	5	4	4	3	2	2	2	2	1	1
380	400	7	6	5	4	4	3	2	2	2	2	1
400	420	8	7	6	5	4	4	3	2	2	2	1
420	440	9	8	7	6	5	4	4	3	2	2	2
440	460	10	9	8	7	6	5	4	3	3	2	2
460	480	12	10	9	8	7	6	5	4	3	3	2
480	500	13	12	10	9	8	7	5	5	4	3	3
500	520	14	13	11	10	9	8	6	5	5	4	3
520	540	16	14	13	11	10	9	8	6	5	5	4
540	560	17	15	14	13	11	10	9	7	6	5	5
560	580	18	17	15	14	12	11	10	9	7	6	5
580	600	20	18	17	15	14	12	11	10	8	7	6
600	620	21	19	18	16	15	14	12	11	10	8	7
620	640	22	21	19	18	16	15	13	12	11	9	8
640	660	24	22	21	19	18	16	15	13	12	11	9
660	680	25	23	22	21	19	18	16	15	13	12	10
680	700	26	25	23	22	20	19	17	16	15	13	12
700	720	28	26	25	23	22	20	19	17	16	14	13
720	740	29	28	26	25	23	22	20	19	17	16	14
740	760	30	29	27	26	24	23	21	20	18	17	16
760	780	32	30	29	27	26	24	23	21	20	18	17
780	800	33	32	30	29	27	26	24	23	21	20	18
800	820	35	33	32	30	29	27	26	24	23	21	20
820	840	36	35	33	31	30	28	27	25	24	22	21
840	860	38	36	34	33	31	30	28	27	25	24	22
860	880	39	37	36	34	33	31	30	28	27	25	24
880	900	40	39	37	36	34	32	31	29	28	26	25
900	920	42	40	39	37	36	34	32	31	29	28	26
920	940	43	42	40	39	37	35	34	32	31	29	28
940	960	45	43	42	40	38	37	35	34	32	31	29
960	980	46	45	43	41	40	38	37	35	34	32	30
980	1,000	48	46	44	43	41	40	38	37	35	33	32

Weekly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,000	1,020	49	47	46	44	43	41	40	38	36	35	33
1,020	1,040	51	49	47	46	44	43	41	39	38	36	35
1,040	1,060	52	50	49	47	46	44	42	41	39	38	36
1,060	1,080	54	52	50	49	47	45	44	42	41	39	38
1,080	1,100	55	53	52	50	48	47	45	44	42	41	39
1,100	1,120	57	55	53	52	50	48	47	45	44	42	40
1,120	1,140	58	57	55	53	51	50	48	47	45	43	42
1,140	1,160	60	58	56	55	53	51	50	48	46	45	43
1,160	1,180	61	60	58	56	55	53	51	50	48	46	45
1,180	1,200	63	61	59	58	56	54	53	51	49	48	46
1,200	1,220	64	63	61	59	58	56	54	53	51	49	48
1,220	1,240	66	64	62	61	59	57	56	54	52	51	49
1,240	1,260	67	66	64	62	61	59	57	56	54	52	51
1,260	1,280	69	67	65	64	62	60	59	57	55	54	52
1,280	1,300	70	69	67	65	64	62	60	59	57	55	54
1,300	1,320	72	70	69	67	65	64	62	60	58	57	55
1,320	1,340	73	72	70	68	67	65	63	62	60	58	57
1,340	1,360	75	73	72	70	68	67	65	63	62	60	58
1,360	1,380	76	75	73	71	70	68	66	65	63	61	60
1,380	1,400	78	76	75	73	71	70	68	66	65	63	61
1,400	1,420	79	78	76	74	73	71	69	68	66	64	63
1,420	1,440	81	79	78	76	74	73	71	69	68	66	64
1,440	1,460	83	81	79	77	76	74	72	71	69	67	66
1,460	1,480	84	82	81	79	77	76	74	72	71	69	67
1,480	1,500	86	84	82	81	79	77	76	74	72	70	69
1,500	1,520	87	85	84	82	80	79	77	75	74	72	70
1,520	1,540	89	87	85	84	82	80	79	77	75	74	72
1,540	1,560	90	88	87	85	83	82	80	78	77	75	73
1,560	1,580	92	90	88	87	85	83	82	80	78	77	75
1,580	1,600	93	91	90	88	86	85	83	81	80	78	76
1,600	1,620	95	93	91	90	88	86	85	83	81	80	78
1,620	1,640	96	95	93	91	89	88	86	84	83	81	79
1,640	1,660	98	96	94	93	91	89	88	86	84	83	81
1,660	1,680	99	98	96	94	93	91	89	88	86	84	83
1,680	1,700	101	99	97	96	94	92	91	89	87	86	84
1,700	1,720	102	101	99	97	96	94	92	91	89	87	86
1,720	1,740	104	102	100	99	97	95	94	92	90	89	87
1,740	1,760	105	104	102	100	99	97	95	94	92	90	89
1,760	1,780	107	105	103	102	100	98	97	95	93	92	90
1,780	1,800	108	107	105	103	102	100	98	97	95	93	92
1,800	1,820	110	108	107	105	103	102	100	98	96	95	93
1,820	1,840	111	110	108	106	105	103	101	100	98	96	95
1,840	1,860	113	111	110	108	106	105	103	101	100	98	96
1,860	1,880	114	113	111	109	108	106	104	103	101	99	98
1,880	1,900	116	114	113	111	109	108	106	104	103	101	99

***Weekly* PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,900	1,920	117	116	114	112	111	109	107	106	104	102	101
1,920	1,940	119	117	116	114	112	111	109	107	106	104	102
1,940	1,960	121	119	117	115	114	112	110	109	107	105	104
1,960	1,980	122	120	119	117	115	114	112	110	109	107	105
1,980	2,000	124	122	120	119	117	115	114	112	110	108	107
2,000	2,020	125	123	122	120	118	117	115	113	112	110	108
2,020	2,040	127	125	123	122	120	118	117	115	113	112	110
2,040	2,060	128	126	125	123	121	120	118	116	115	113	111
2,060	2,080	130	128	126	125	123	121	120	118	116	115	113
2,080	2,100	131	129	128	126	124	123	121	119	118	116	114
2,100	2,120	133	131	129	128	126	124	123	121	119	118	116
2,120	2,140	134	133	131	129	127	126	124	122	121	119	117
2,140	2,160	136	134	132	131	129	127	126	124	122	121	119
2,160	2,180	137	136	134	132	131	129	127	126	124	122	121
2,180	2,200	139	137	135	134	132	130	129	127	125	124	122
2,200	2,220	140	139	137	135	134	132	130	129	127	125	124
2,220	2,240	142	140	138	137	135	133	132	130	128	127	125
2,240	2,260	143	142	140	138	137	135	133	132	130	128	127
2,260	2,280	145	143	141	140	138	136	135	133	131	130	128
2,280	2,300	146	145	143	141	140	138	136	135	133	131	130
2,300	2,320	148	146	145	143	141	140	138	136	134	133	131
2,320	2,340	149	148	146	144	143	141	139	138	136	134	133
2,340	2,360	151	149	148	146	144	143	141	139	138	136	134
2,360	2,380	152	151	149	147	146	144	142	141	139	137	136
2,380	2,400	154	152	151	149	147	146	144	142	141	139	137
2,400	2,420	155	154	152	150	149	147	145	144	142	140	139
2,420	2,440	157	155	154	152	150	149	147	145	144	142	140
2,440	2,460	159	157	155	153	152	150	148	147	145	143	142
2,460	2,480	160	158	157	155	153	152	150	148	147	145	143
2,480	2,500	162	160	158	157	155	153	152	150	148	146	145
2,500	2,520	163	161	160	158	156	155	153	151	150	148	146
2,520	2,540	165	163	161	160	158	156	155	153	151	150	148
2,540	2,560	166	165	163	161	159	158	156	154	153	151	149
2,560	2,580	168	166	164	163	161	159	158	156	154	153	151
2,580	2,600	169	168	166	164	163	161	159	157	156	154	152
2,600	2,620	171	169	168	166	164	162	161	159	157	156	154
2,620	2,640	173	171	169	167	166	164	162	160	159	157	155
2,640	2,660	174	172	171	169	167	166	164	162	160	159	157
2,660	2,680	176	174	172	171	169	167	165	164	162	160	159
2,680	2,700	177	176	174	172	170	169	167	165	163	162	160
2,700	2,720	179	177	175	174	172	170	169	167	165	163	162
2,720	2,740	181	179	177	175	174	172	170	168	167	165	163
2,740	2,760	182	180	179	177	175	173	172	170	168	166	165
2,760	2,780	184	182	180	178	177	175	173	172	170	168	166
2,780	2,800	185	184	182	180	178	177	175	173	171	170	168
		AMOUNT OF INCOME TAX TO BE WIHHELD 7.9% of excess over $2,800 plus										
2800 & over		186	184	183	181	179	177	176	174	172	170	169

Weekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	120	0	0	0	0	0	0	0	0	0	0	0
120	140	1	0	0	0	0	0	0	0	0	0	0
140	160	1	1	0	0	0	0	0	0	0	0	0
160	180	1	1	1	0	0	0	0	0	0	0	0
180	200	1	1	1	1	0	0	0	0	0	0	0
200	220	2	1	1	1	1	0	0	0	0	0	0
220	240	2	2	1	1	1	1	0	0	0	0	0
240	260	2	2	2	1	1	1	0	0	0	0	0
260	280	3	2	2	2	1	1	1	0	0	0	0
280	300	3	3	2	2	2	1	1	1	0	0	0
300	320	3	3	3	2	2	2	1	1	1	0	0
320	340	3	3	3	3	2	2	2	1	1	1	0
340	360	4	3	3	3	2	2	2	2	1	1	1
360	380	4	4	3	3	3	2	2	2	2	1	1
380	400	4	4	4	3	3	3	2	2	2	2	1
400	420	5	4	4	4	3	3	3	2	2	2	1
420	440	5	5	4	4	4	3	3	3	2	2	2
440	460	5	5	5	4	4	4	3	3	3	2	2
460	480	6	5	5	4	4	4	4	3	3	3	2
480	500	6	6	5	5	4	4	4	4	3	3	3
500	520	7	6	6	5	5	4	4	4	4	3	3
520	540	8	7	6	6	5	5	4	4	4	3	3
540	560	8	8	7	6	5	5	5	4	4	4	3
560	580	9	8	8	7	6	5	5	5	4	4	4
580	600	10	9	8	7	7	6	5	5	5	4	4
600	620	10	10	9	8	7	7	6	5	5	5	4
620	640	11	10	9	9	8	7	7	6	5	5	5
640	660	12	11	10	9	9	8	7	7	6	5	5
660	680	13	12	11	10	9	9	8	7	6	6	5
680	700	14	13	12	11	10	9	9	8	7	6	6
700	720	15	14	13	11	11	10	9	8	8	7	6
720	740	16	15	14	13	11	11	10	9	8	8	7
740	760	17	16	15	14	12	11	10	10	9	8	8
760	780	18	17	16	15	14	12	11	10	10	9	8
780	800	19	18	17	16	15	13	12	11	10	10	9
800	820	21	19	18	17	16	15	13	12	11	10	10
820	840	22	20	19	18	17	16	14	13	12	11	10
840	860	23	22	20	19	18	17	16	14	13	12	11
860	880	24	23	21	20	19	18	17	15	14	13	12
880	900	26	24	23	21	20	19	18	16	15	14	13
900	920	27	25	24	23	21	20	19	18	16	15	14
920	940	28	27	25	24	23	21	20	19	17	16	15
940	960	29	28	27	25	24	22	21	20	19	17	16
960	980	31	29	28	26	25	24	22	21	20	18	17
980	1,000	32	31	29	28	26	25	24	22	21	20	18

Weekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,000	1,020	33	32	30	29	28	26	25	23	22	21	19
1,020	1,040	35	33	32	30	29	28	26	25	23	22	21
1,040	1,060	36	35	33	32	30	29	27	26	25	23	22
1,060	1,080	37	36	34	33	31	30	29	27	26	24	23
1,080	1,100	39	37	36	34	33	31	30	29	27	26	24
1,100	1,120	40	39	37	36	34	33	31	30	28	27	26
1,120	1,140	41	40	38	37	35	34	32	31	30	28	27
1,140	1,160	43	41	40	38	37	35	34	32	31	30	28
1,160	1,180	44	43	41	40	38	37	35	34	32	31	29
1,180	1,200	46	44	43	41	40	38	37	35	34	32	31
1,200	1,220	47	45	44	42	41	39	38	36	35	33	32
1,220	1,240	48	47	45	44	42	41	39	38	36	35	33
1,240	1,260	50	48	47	45	44	42	41	39	38	36	35
1,260	1,280	51	49	48	46	45	43	42	40	39	37	36
1,280	1,300	52	51	49	48	46	45	43	42	40	39	37
1,300	1,320	54	52	51	49	48	46	45	43	42	40	39
1,320	1,340	55	54	52	51	49	48	46	45	43	42	40
1,340	1,360	56	55	53	52	50	49	47	46	44	43	41
1,360	1,380	58	56	55	53	52	50	49	47	46	44	43
1,380	1,400	59	58	56	55	53	52	50	49	47	46	44
1,400	1,420	60	59	57	56	54	53	52	50	49	47	46
1,420	1,440	62	60	59	57	56	54	53	51	50	48	47
1,440	1,460	63	62	60	59	57	56	54	53	51	50	48
1,460	1,480	65	63	62	60	59	57	56	54	53	51	50
1,480	1,500	66	64	63	61	60	58	57	55	54	52	51
1,500	1,520	67	66	64	63	61	60	58	57	55	54	52
1,520	1,540	69	67	66	64	63	61	60	58	57	55	54
1,540	1,560	70	69	67	66	64	63	61	60	58	57	55
1,560	1,580	72	70	69	67	65	64	62	61	59	58	56
1,580	1,600	73	72	70	68	67	65	64	62	61	59	58
1,600	1,620	75	73	71	70	68	67	65	64	62	61	59
1,620	1,640	76	75	73	71	70	68	67	65	63	62	60
1,640	1,660	78	76	74	73	71	70	68	66	65	63	62
1,660	1,680	79	77	76	74	73	71	69	68	66	65	63
1,680	1,700	80	79	77	76	74	72	71	69	68	66	65
1,700	1,720	82	80	79	77	76	74	72	71	69	68	66
1,720	1,740	83	82	80	79	77	75	74	72	71	69	67
1,740	1,760	85	83	82	80	78	77	75	74	72	70	69
1,760	1,780	86	85	83	81	80	78	77	75	73	72	70
1,780	1,800	88	86	84	83	81	80	78	77	75	73	72
1,800	1,820	89	87	86	84	83	81	80	78	76	75	73
1,820	1,840	90	89	87	86	84	83	81	79	78	76	75
1,840	1,860	92	90	89	87	86	84	82	81	79	78	76
1,860	1,880	93	92	90	89	87	85	84	82	81	79	78
1,880	1,900	95	93	92	90	88	87	85	84	82	81	79

Weekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,900	1,920	96	95	93	91	90	88	87	85	84	82	80
1,920	1,940	98	96	95	93	91	90	88	87	85	83	82
1,940	1,960	99	98	96	94	93	91	90	88	86	85	83
1,960	1,980	101	99	97	96	94	93	91	89	88	86	85
1,980	2,000	102	101	99	97	96	94	93	91	89	88	86
2,000	2,020	104	102	100	99	97	96	94	92	91	89	88
2,020	2,040	105	104	102	100	99	97	95	94	92	91	89
2,040	2,060	107	105	103	102	100	98	97	95	94	92	90
2,060	2,080	108	107	105	103	102	100	98	97	95	94	92
2,080	2,100	110	108	107	105	103	101	100	98	97	95	93
2,100	2,120	111	110	108	106	105	103	101	100	98	96	95
2,120	2,140	113	111	110	108	106	105	103	101	100	98	96
2,140	2,160	114	113	111	109	108	106	104	103	101	99	98
2,160	2,180	116	114	113	111	109	108	106	104	103	101	99
2,180	2,200	117	116	114	112	111	109	107	106	104	102	101
2,200	2,220	119	117	116	114	112	111	109	107	106	104	102
2,220	2,240	120	119	117	115	114	112	110	109	107	105	104
2,240	2,260	122	120	119	117	115	114	112	110	109	107	105
2,260	2,280	124	122	120	119	117	115	113	112	110	108	107
2,280	2,300	125	123	122	120	118	117	115	113	112	110	108
2,300	2,320	127	125	123	122	120	118	117	115	113	112	110
2,320	2,340	128	126	125	123	121	120	118	116	115	113	111
2,340	2,360	130	128	126	125	123	121	120	118	116	115	113
2,360	2,380	131	129	128	126	124	123	121	119	118	116	114
2,380	2,400	133	131	129	128	126	124	123	121	119	118	116
2,400	2,420	134	132	131	129	127	126	124	122	121	119	117
2,420	2,440	136	134	132	131	129	127	126	124	122	121	119
2,440	2,460	137	136	134	132	131	129	127	126	124	122	120
2,460	2,480	139	137	135	134	132	130	129	127	125	124	122
2,480	2,500	140	139	137	135	134	132	130	129	127	125	124
2,500	2,520	142	140	138	137	135	133	132	130	128	127	125
2,520	2,540	143	142	140	138	137	135	133	132	130	128	127
2,540	2,560	145	143	141	140	138	136	135	133	131	130	128
2,560	2,580	146	145	143	141	140	138	136	135	133	131	130
2,580	2,600	148	146	145	143	141	139	138	136	134	133	131
2,600	2,620	149	148	146	144	143	141	139	138	136	134	133
2,620	2,640	151	149	148	146	144	143	141	139	138	136	134
2,640	2,660	152	151	149	147	146	144	142	141	139	137	136
2,660	2,680	154	152	151	149	147	146	144	142	141	139	137
2,680	2,700	155	154	152	150	149	147	145	144	142	140	139
2,700	2,720	157	155	154	152	150	149	147	145	144	142	140
2,720	2,740	158	157	155	153	152	150	148	147	145	143	142
2,740	2,760	160	158	157	155	153	152	150	148	147	145	143
2,760	2,780	162	160	158	157	155	153	151	150	148	146	145
2,780	2,800	163	161	160	158	156	155	153	151	150	148	146

Weekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,800	2,820	165	163	161	160	158	156	155	153	151	150	148
2,820	2,840	166	164	163	161	159	158	156	154	153	151	149
2,840	2,860	168	166	164	163	161	159	158	156	154	153	151
2,860	2,880	169	167	166	164	162	161	159	157	156	154	152
2,880	2,900	171	169	167	166	164	162	161	159	157	156	154
2,900	2,920	172	170	169	167	165	164	162	160	159	157	155
2,920	2,940	174	172	170	169	167	165	164	162	160	159	157
2,940	2,960	175	174	172	170	169	167	165	164	162	160	158
2,960	2,980	177	175	173	172	170	168	167	165	163	162	160
2,980	3,000	178	177	175	173	172	170	168	167	165	163	162
3,000	3,020	180	178	176	175	173	171	170	168	166	165	163
3,020	3,040	181	180	178	176	175	173	171	170	168	166	165
3,040	3,060	183	181	179	178	176	174	173	171	169	168	166
3,060	3,080	184	183	181	179	178	176	174	173	171	169	168
3,080	3,100	186	184	183	181	179	177	176	174	172	171	169
3,100	3,120	187	186	184	182	181	179	177	176	174	172	171
3,120	3,140	189	187	186	184	182	181	179	177	176	174	172
3,140	3,160	190	189	187	185	184	182	180	179	177	175	174
3,160	3,180	192	190	189	187	185	184	182	180	179	177	175
3,180	3,200	193	192	190	188	187	185	183	182	180	178	177
3,200	3,220	195	193	192	190	188	187	185	183	182	180	178
3,220	3,240	196	195	193	191	190	188	186	185	183	181	180
3,240	3,260	198	196	195	193	191	190	188	186	185	183	181
3,260	3,280	200	198	196	195	193	191	189	188	186	184	183
3,280	3,300	201	199	198	196	194	193	191	189	188	186	184
3,300	3,320	203	201	199	198	196	194	193	191	189	188	186
3,320	3,340	204	202	201	199	197	196	194	192	191	189	187
3,340	3,360	206	204	202	201	199	197	196	194	192	191	189
3,360	3,380	207	205	204	202	200	199	197	195	194	192	190
3,380	3,400	209	207	205	204	202	200	199	197	195	194	192
3,400	3,420	210	208	207	205	203	202	200	198	197	195	193
3,420	3,440	212	210	208	207	205	203	202	200	198	197	195
3,440	3,460	213	212	210	208	207	205	203	202	200	198	196
3,460	3,480	215	213	211	210	208	206	205	203	201	200	198
3,480	3,500	216	215	213	211	210	208	206	205	203	201	200
3,500	3,520	218	216	214	213	211	209	208	206	204	203	201
3,520	3,540	219	218	216	214	213	211	209	208	206	204	203
3,540	3,560	221	219	217	216	214	212	211	209	207	206	204
3,560	3,580	222	221	219	217	216	214	212	211	209	207	206
3,580	3,600	224	222	221	219	217	215	214	212	210	209	207
3,600	3,620	225	224	222	220	219	217	215	214	212	210	209
3,620	3,640	227	225	224	222	220	219	217	215	214	212	210
3,640	3,660	228	227	225	223	222	220	218	217	215	213	212
3,660	3,680	230	228	227	225	223	222	220	218	217	215	213
3,680	3,700	231	230	228	226	225	223	221	220	218	216	215

Weekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,700	3,720	233	231	230	228	226	225	223	221	220	218	216
3,720	3,740	234	233	231	229	228	226	224	223	221	219	218
3,740	3,760	236	234	233	231	229	228	226	224	223	221	219
3,760	3,780	238	236	234	233	231	229	227	226	224	222	221
3,780	3,800	239	237	236	234	232	231	229	227	226	224	222
3,800	3,820	241	239	237	236	234	232	231	229	227	226	224
3,820	3,840	242	240	239	237	235	234	232	230	229	227	225
3,840	3,860	244	242	240	239	237	235	234	232	230	229	227
3,860	3,880	245	243	242	240	238	237	235	233	232	230	228
3,880	3,900	247	245	243	242	240	238	237	235	233	232	230
3,900	3,920	248	246	245	243	241	240	238	236	235	233	231
3,920	3,940	250	248	246	245	243	241	240	238	236	235	233
3,940	3,960	251	250	248	246	245	243	241	240	238	236	234
3,960	3,980	253	251	249	248	246	244	243	241	239	238	236
3,980	4,000	254	253	251	249	248	246	244	243	241	239	238
4,000	4,020	256	254	252	251	249	247	246	244	242	241	239
4,020	4,040	257	256	254	252	251	249	247	246	244	242	241
4,040	4,060	259	257	255	254	252	250	249	247	245	244	242
4,060	4,080	260	259	257	255	254	252	250	249	247	245	244
4,080	4,100	262	260	259	257	255	253	252	250	248	247	245
4,100	4,120	263	262	260	258	257	255	253	252	250	248	247
4,120	4,140	265	263	262	260	258	257	255	253	252	250	248
4,140	4,160	266	265	263	261	260	258	256	255	253	251	250
4,160	4,180	268	266	265	263	261	260	258	256	255	253	251
4,180	4,200	269	268	266	264	263	261	259	258	256	254	253
4,200	4,220	271	269	268	266	264	263	261	259	258	256	254
4,220	4,240	272	271	269	267	266	264	262	261	259	257	256
4,240	4,260	274	272	271	269	267	266	264	262	261	259	257
4,260	4,280	276	274	272	271	269	267	265	264	262	260	259
4,280	4,300	277	275	274	272	270	269	267	265	264	262	260
4,300	4,320	279	277	275	274	272	270	269	267	265	264	262
4,320	4,340	280	278	277	275	273	272	270	268	267	265	263
4,340	4,360	282	280	278	277	275	273	272	270	268	267	265
4,360	4,380	283	281	280	278	276	275	273	271	270	268	266
4,380	4,400	285	283	281	280	278	276	275	273	271	270	268
4,400	4,420	286	284	283	281	279	278	276	274	273	271	269
4,420	4,440	288	286	284	283	281	279	278	276	274	273	271
4,440	4,460	289	288	286	284	283	281	279	278	276	274	272
4,460	4,480	291	289	287	286	284	282	281	279	277	276	274
4,480	4,500	292	291	289	287	286	284	282	281	279	277	276
4,500	4,520	294	292	290	289	287	285	284	282	280	279	277
4,520	4,540	295	294	292	290	289	287	285	284	282	280	279
4,540	4,560	297	295	293	292	290	288	287	285	283	282	280
4,560	4,580	298	297	295	293	292	290	288	287	285	283	282
4,580	4,600	300	298	297	295	293	291	290	288	286	285	283

Weekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,600	4,620	301	300	298	296	295	293	291	290	288	286	285
4,620	4,640	303	301	300	298	296	295	293	291	290	288	286
4,640	4,660	304	303	301	299	298	296	294	293	291	289	288
4,660	4,680	306	304	303	301	299	298	296	294	293	291	289
4,680	4,700	307	306	304	302	301	299	297	296	294	292	291
4,700	4,720	309	307	306	304	302	301	299	297	296	294	292
4,720	4,740	310	309	307	305	304	302	300	299	297	295	294
4,740	4,760	312	310	309	307	305	304	302	300	299	297	295
4,760	4,780	314	312	310	309	307	305	303	302	300	298	297
4,780	4,800	315	313	312	310	308	307	305	303	302	300	298
4,800	4,820	317	315	313	312	310	308	307	305	303	302	300
4,820	4,840	318	316	315	313	311	310	308	306	305	303	301
4,840	4,860	320	318	316	315	313	311	310	308	306	305	303
4,860	4,880	321	319	318	316	314	313	311	309	308	306	304
4,880	4,900	323	321	319	318	316	314	313	311	309	308	306
4,900	4,920	324	322	321	319	317	316	314	312	311	309	307
4,920	4,940	326	324	322	321	319	317	316	314	312	311	309
4,940	4,960	327	326	324	322	321	319	317	316	314	312	310
4,960	4,980	329	327	325	324	322	320	319	317	315	314	312
4,980	5,000	331	329	327	325	324	322	320	319	317	315	314
5,000	5,020	332	330	329	327	325	323	322	320	318	317	315
5,020	5,040	334	332	330	328	327	325	323	322	320	318	317
5,040	5,060	335	334	332	330	328	327	325	323	321	320	318
5,060	5,080	337	335	333	332	330	328	326	325	323	321	320
5,080	5,100	338	337	335	333	331	330	328	326	325	323	321
5,100	5,120	340	338	337	335	333	331	330	328	326	324	323
5,120	5,140	342	340	338	336	335	333	331	329	328	326	324
5,140	5,160	343	341	340	338	336	334	333	331	329	328	326
5,160	5,180	345	343	341	340	338	336	334	333	331	329	327
5,180	5,200	346	345	343	341	339	338	336	334	332	331	329
5,200	5,220	348	346	344	343	341	339	337	336	334	332	331
5,220	5,240	349	348	346	344	343	341	339	337	336	334	332
5,240	5,260	351	349	348	346	344	342	341	339	337	335	334
5,260	5,280	353	351	349	347	346	344	342	340	339	337	335
5,280	5,300	354	353	351	349	347	346	344	342	340	339	337
5,300	5,320	356	354	352	351	349	347	345	344	342	340	338
5,320	5,340	357	356	354	352	350	349	347	345	343	342	340
5,340	5,360	359	357	356	354	352	350	349	347	345	343	342
5,360	5,380	361	359	357	355	354	352	350	348	347	345	343
5,380	5,400	362	360	359	357	355	353	352	350	348	346	345
5,400	5,420	364	362	360	359	357	355	353	352	350	348	346
5,420	5,440	365	364	362	360	358	357	355	353	351	350	348
5,440	5,460	367	365	363	362	360	358	356	355	353	351	349
5,460	5,480	368	367	365	363	362	360	358	356	355	353	351
5,480	5,500	370	368	367	365	363	361	360	358	356	354	353

Weekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,500	5,520	372	370	368	366	365	363	361	359	358	356	354
5,520	5,540	373	371	370	368	366	365	363	361	359	358	356
5,540	5,560	375	373	371	370	368	366	364	363	361	359	357
5,560	5,580	376	375	373	371	369	368	366	364	362	361	359
5,580	5,600	378	376	374	373	371	369	368	366	364	362	361
		AMOUNT OF INCOME TAX TO BE WITHHELD 7.9% of excess over $5,600 plus										
5,600	& over	379	377	375	374	372	370	368	367	365	363	361

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	1	1	0	0	0	0	0	0	0	0	0
260	280	1	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	1	0	0	0	0	0	0	0	0
320	340	2	2	1	0	0	0	0	0	0	0	0
340	360	3	2	1	1	0	0	0	0	0	0	0
360	380	3	2	2	1	0	0	0	0	0	0	0
380	400	3	3	2	1	1	0	0	0	0	0	0
400	420	3	3	2	2	1	0	0	0	0	0	0
420	440	4	3	2	2	1	1	0	0	0	0	0
440	460	4	3	3	2	1	1	0	0	0	0	0
460	480	4	4	3	2	2	1	1	0	0	0	0
480	500	5	4	3	3	2	1	1	0	0	0	0
500	520	5	4	4	3	2	2	1	0	0	0	0
520	540	5	4	4	3	3	2	1	1	0	0	0
540	560	6	5	4	4	3	2	2	1	0	0	0
560	580	6	5	4	4	3	3	2	1	1	0	0
580	600	7	5	5	4	3	3	2	2	1	0	0
600	620	8	6	5	4	4	3	3	2	1	1	0
620	640	8	7	5	5	4	3	3	2	2	1	0
640	660	9	7	6	5	4	4	3	2	2	1	1
660	680	9	8	7	5	5	4	3	3	2	1	1
680	700	10	9	7	6	5	4	4	3	2	2	1
700	720	11	9	8	7	5	5	4	3	3	2	1
720	740	12	10	9	7	6	5	4	4	3	2	2
740	760	13	11	9	8	6	5	4	4	3	3	2
760	780	14	11	10	8	7	6	5	4	4	3	2
780	800	15	12	10	9	8	6	5	4	4	3	3
800	820	16	14	11	10	8	7	5	5	4	3	3
820	840	17	15	12	10	9	8	6	5	4	4	3
840	860	18	16	13	11	10	8	7	5	5	4	3
860	880	19	17	14	12	10	9	7	6	5	4	4
880	900	20	18	16	13	11	9	8	7	5	5	4
900	920	22	19	17	14	12	10	9	7	6	5	4
920	940	23	20	18	15	13	11	9	8	7	5	5
940	960	24	21	19	16	14	12	10	9	7	6	5
960	980	25	23	20	18	15	13	11	9	8	6	5
980	1,000	27	24	21	19	16	14	11	10	8	7	6
1,000	1,020	28	25	22	20	17	15	12	10	9	8	6
1,020	1,040	29	26	24	21	18	16	14	11	10	8	7
1,040	1,060	30	28	25	22	19	17	15	12	10	9	8
1,060	1,080	32	29	26	23	21	18	16	13	11	10	8

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,080	1,100	33	30	27	25	22	19	17	14	12	10	9
1,100	1,120	34	31	29	26	23	20	18	16	13	11	9
1,120	1,140	36	33	30	27	24	22	19	17	14	12	10
1,140	1,160	37	34	31	28	26	23	20	18	15	13	11
1,160	1,180	38	35	33	30	27	24	21	19	16	14	12
1,180	1,200	40	37	34	31	28	25	23	20	18	15	13
1,200	1,220	41	38	35	32	29	27	24	21	19	16	14
1,220	1,240	43	40	37	34	31	28	25	22	20	17	15
1,240	1,260	44	41	38	35	32	29	26	24	21	18	16
1,260	1,280	45	42	39	36	33	30	28	25	22	19	17
1,280	1,300	47	44	41	38	35	32	29	26	23	21	18
1,300	1,320	48	45	42	39	36	33	30	27	25	22	19
1,320	1,340	49	46	43	40	37	34	31	29	26	23	20
1,340	1,360	51	48	45	42	39	36	33	30	27	24	22
1,360	1,380	52	49	46	43	40	37	34	31	28	26	23
1,380	1,400	53	50	47	44	41	38	35	33	30	27	24
1,400	1,420	55	52	49	46	43	40	37	34	31	28	25
1,420	1,440	56	53	50	47	44	41	38	35	32	29	27
1,440	1,460	58	55	52	49	46	43	40	37	34	31	28
1,460	1,480	59	56	53	50	47	44	41	38	35	32	29
1,480	1,500	60	57	54	51	48	45	42	39	36	33	30
1,500	1,520	62	59	56	53	50	47	44	41	38	35	32
1,520	1,540	63	60	57	54	51	48	45	42	39	36	33
1,540	1,560	64	61	58	55	52	49	46	43	40	37	34
1,560	1,580	66	63	60	57	54	51	48	45	42	39	36
1,580	1,600	67	64	61	58	55	52	49	46	43	40	37
1,600	1,620	69	65	62	59	56	53	50	47	44	41	38
1,620	1,640	70	67	64	61	58	55	52	49	46	43	40
1,640	1,660	72	68	65	62	59	56	53	50	47	44	41
1,660	1,680	73	70	67	63	61	58	55	52	49	46	43
1,680	1,700	74	71	68	65	62	59	56	53	50	47	44
1,700	1,720	76	73	69	66	63	60	57	54	51	48	45
1,720	1,740	77	74	71	68	65	62	59	56	53	50	47
1,740	1,760	79	76	72	69	66	63	60	57	54	51	48
1,760	1,780	80	77	74	71	67	64	61	58	55	52	49
1,780	1,800	82	78	75	72	69	66	63	60	57	54	51
1,800	1,820	83	80	77	74	70	67	64	61	58	55	52
1,820	1,840	84	81	78	75	72	69	65	62	59	56	53
1,840	1,860	86	83	80	76	73	70	67	64	61	58	55
1,860	1,880	87	84	81	78	75	72	68	65	62	59	56
1,880	1,900	89	86	82	79	76	73	70	67	63	61	58
1,900	1,920	90	87	84	81	78	74	71	68	65	62	59
1,920	1,940	92	88	85	82	79	76	73	69	66	63	60
1,940	1,960	93	90	87	84	80	77	74	71	68	65	62
1,960	1,980	95	91	88	85	82	79	76	72	69	66	63

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,980	2,000	96	93	90	86	83	80	77	74	71	67	64
2,000	2,020	97	94	91	88	85	82	78	75	72	69	66
2,020	2,040	99	96	93	89	86	83	80	77	74	70	67
2,040	2,060	100	97	94	91	88	84	81	78	75	72	69
2,060	2,080	102	99	95	92	89	86	83	80	76	73	70
2,080	2,100	103	100	97	94	91	87	84	81	78	75	72
2,100	2,120	105	102	98	95	92	89	86	82	79	76	73
2,120	2,140	107	103	100	97	93	90	87	84	81	78	74
2,140	2,160	108	105	101	98	95	92	88	85	82	79	76
2,160	2,180	110	106	103	100	96	93	90	87	84	80	77
2,180	2,200	111	108	104	101	98	95	91	88	85	82	79
2,200	2,220	113	109	106	103	99	96	93	90	86	83	80
2,220	2,240	114	111	107	104	101	97	94	91	88	85	82
2,240	2,260	116	112	109	106	102	99	96	93	89	86	83
2,260	2,280	117	114	110	107	104	100	97	94	91	88	84
2,280	2,300	119	115	112	109	105	102	99	95	92	89	86
2,300	2,320	120	117	114	110	107	103	100	97	94	91	87
2,320	2,340	122	118	115	112	108	105	102	98	95	92	89
2,340	2,360	123	120	117	113	110	107	103	100	97	93	90
2,360	2,380	125	121	118	115	111	108	105	101	98	95	92
2,380	2,400	126	123	120	116	113	110	106	103	100	96	93
2,400	2,420	128	124	121	118	114	111	108	104	101	98	95
2,420	2,440	129	126	123	119	116	113	109	106	103	99	96
2,440	2,460	131	128	124	121	117	114	111	107	104	101	97
2,460	2,480	132	129	126	122	119	116	112	109	106	102	99
2,480	2,500	134	131	127	124	121	117	114	110	107	104	100
2,500	2,520	135	132	129	125	122	119	115	112	109	105	102
2,520	2,540	137	134	130	127	124	120	117	114	110	107	103
2,540	2,560	138	135	132	128	125	122	118	115	112	108	105
2,560	2,580	140	137	133	130	127	123	120	117	113	110	107
2,580	2,600	141	138	135	131	128	125	121	118	115	111	108
2,600	2,620	143	140	136	133	130	126	123	120	116	113	110
2,620	2,640	145	141	138	134	131	128	124	121	118	114	111
2,640	2,660	146	143	139	136	133	129	126	123	119	116	113
2,660	2,680	148	144	141	138	134	131	128	124	121	117	114
2,680	2,700	149	146	142	139	136	132	129	126	122	119	116
2,700	2,720	151	147	144	141	137	134	131	127	124	121	117
2,720	2,740	152	149	145	142	139	135	132	129	125	122	119
2,740	2,760	154	150	147	144	140	137	134	130	127	124	120
2,760	2,780	155	152	148	145	142	138	135	132	128	125	122
2,780	2,800	157	153	150	147	143	140	137	133	130	127	123
2,800	2,820	158	155	152	148	145	141	138	135	131	128	125
2,820	2,840	160	156	153	150	146	143	140	136	133	130	126
2,840	2,860	161	158	155	151	148	145	141	138	134	131	128
2,860	2,880	163	159	156	153	149	146	143	139	136	133	129

***Biweekly* PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,880	2,900	164	161	158	154	151	148	144	141	138	134	131
2,900	2,920	166	162	159	156	152	149	146	142	139	136	132
2,920	2,940	167	164	161	157	154	151	147	144	141	137	134
2,940	2,960	169	166	162	159	155	152	149	145	142	139	135
2,960	2,980	170	167	164	160	157	154	150	147	144	140	137
2,980	3,000	172	169	165	162	159	155	152	148	145	142	138
3,000	3,020	173	170	167	163	160	157	153	150	147	143	140
3,020	3,040	175	172	168	165	162	158	155	152	148	145	141
3,040	3,060	176	173	170	166	163	160	156	153	150	146	143
3,060	3,080	178	175	171	168	165	161	158	155	151	148	145
3,080	3,100	179	176	173	169	166	163	159	156	153	149	146
3,100	3,120	181	178	174	171	168	164	161	158	154	151	148
3,120	3,140	183	179	176	172	169	166	162	159	156	152	149
3,140	3,160	184	181	177	174	171	167	164	161	157	154	151
3,160	3,180	186	182	179	176	172	169	166	162	159	155	152
3,180	3,200	187	184	180	177	174	170	167	164	160	157	154
3,200	3,220	189	185	182	179	175	172	169	165	162	159	155
3,220	3,240	190	187	183	180	177	173	170	167	163	160	157
3,240	3,260	192	188	185	182	178	175	172	168	165	162	158
3,260	3,280	193	190	186	183	180	176	173	170	166	163	160
3,280	3,300	195	191	188	185	181	178	175	171	168	165	161
3,300	3,320	196	193	190	186	183	179	176	173	169	166	163
3,320	3,340	198	194	191	188	184	181	178	174	171	168	164
3,340	3,360	199	196	193	189	186	183	179	176	172	169	166
3,360	3,380	201	197	194	191	187	184	181	177	174	171	167
3,380	3,400	202	199	196	192	189	186	182	179	176	172	169
3,400	3,420	204	200	197	194	190	187	184	180	177	174	170
3,420	3,440	205	202	199	195	192	189	185	182	179	175	172
3,440	3,460	207	204	200	197	193	190	187	183	180	177	173
3,460	3,480	208	205	202	198	195	192	188	185	182	178	175
3,480	3,500	210	207	203	200	197	193	190	186	183	180	176
3,500	3,520	211	208	205	201	198	195	191	188	185	181	178
3,520	3,540	213	210	206	203	200	196	193	190	186	183	179
3,540	3,560	214	211	208	204	201	198	194	191	188	184	181
3,560	3,580	216	213	209	206	203	199	196	193	189	186	183
3,580	3,600	217	214	211	207	204	201	197	194	191	187	184
3,600	3,620	219	216	212	209	206	202	199	196	192	189	186
3,620	3,640	221	217	214	210	207	204	200	197	194	190	187
3,640	3,660	222	219	215	212	209	205	202	199	195	192	189
3,660	3,680	224	220	217	214	210	207	204	200	197	193	190
3,680	3,700	225	222	218	215	212	208	205	202	198	195	192
3,700	3,720	227	223	220	217	213	210	207	203	200	197	193
3,720	3,740	228	225	221	218	215	211	208	205	201	198	195
3,740	3,760	230	226	223	220	216	213	210	206	203	200	196
3,760	3,780	231	228	224	221	218	214	211	208	204	201	198

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,780	3,800	233	229	226	223	219	216	213	209	206	203	199
3,800	3,820	234	231	228	224	221	217	214	211	207	204	201
3,820	3,840	236	232	229	226	222	219	216	212	209	206	202
3,840	3,860	237	234	231	227	224	221	217	214	210	207	204
3,860	3,880	239	235	232	229	225	222	219	215	212	209	205
3,880	3,900	240	237	234	230	227	224	220	217	214	210	207
3,900	3,920	242	238	235	232	228	225	222	218	215	212	208
3,920	3,940	243	240	237	233	230	227	223	220	217	213	210
3,940	3,960	245	242	238	235	231	228	225	221	218	215	211
3,960	3,980	246	243	240	236	233	230	226	223	220	216	213
3,980	4,000	248	245	241	238	235	231	228	224	221	218	214
4,000	4,020	249	246	243	239	236	233	229	226	223	219	216
4,020	4,040	251	248	244	241	238	234	231	228	224	221	217
4,040	4,060	252	249	246	242	239	236	232	229	226	222	219
4,060	4,080	254	251	247	244	241	237	234	231	227	224	221
4,080	4,100	255	252	249	245	242	239	235	232	229	225	222
4,100	4,120	257	254	250	247	244	240	237	234	230	227	224
4,120	4,140	259	255	252	248	245	242	238	235	232	228	225
4,140	4,160	260	257	253	250	247	243	240	237	233	230	227
4,160	4,180	262	258	255	252	248	245	242	238	235	231	228
4,180	4,200	263	260	256	253	250	246	243	240	236	233	230
4,200	4,220	265	261	258	255	251	248	245	241	238	235	231
4,220	4,240	266	263	259	256	253	249	246	243	239	236	233
4,240	4,260	268	264	261	258	254	251	248	244	241	238	234
4,260	4,280	269	266	262	259	256	252	249	246	242	239	236
4,280	4,300	271	267	264	261	257	254	251	247	244	241	237
4,300	4,320	272	269	266	262	259	255	252	249	245	242	239
4,320	4,340	274	270	267	264	260	257	254	250	247	244	240
4,340	4,360	275	272	269	265	262	259	255	252	248	245	242
4,360	4,380	277	273	270	267	263	260	257	253	250	247	243
4,380	4,400	278	275	272	268	265	262	258	255	252	248	245
4,400	4,420	280	276	273	270	266	263	260	256	253	250	246
4,420	4,440	281	278	275	271	268	265	261	258	255	251	248
4,440	4,460	283	280	276	273	269	266	263	259	256	253	249
4,460	4,480	284	281	278	274	271	268	264	261	258	254	251
4,480	4,500	286	283	279	276	273	269	266	262	259	256	252
4,500	4,520	287	284	281	277	274	271	267	264	261	257	254
4,520	4,540	289	286	282	279	276	272	269	266	262	259	255
4,540	4,560	290	287	284	280	277	274	270	267	264	260	257
4,560	4,580	292	289	285	282	279	275	272	269	265	262	259
4,580	4,600	293	290	287	283	280	277	273	270	267	263	260
4,600	4,620	295	292	288	285	282	278	275	272	268	265	262
4,620	4,640	297	293	290	286	283	280	276	273	270	266	263
4,640	4,660	298	295	291	288	285	281	278	275	271	268	265
4,660	4,680	300	296	293	290	286	283	280	276	273	269	266

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED _Heads of Household_

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,680	4,700	301	298	294	291	288	284	281	278	274	271	268
4,700	4,720	303	299	296	293	289	286	283	279	276	273	269
4,720	4,740	304	301	297	294	291	287	284	281	277	274	271
4,740	4,760	306	302	299	296	292	289	286	282	279	276	272
4,760	4,780	307	304	300	297	294	290	287	284	280	277	274
4,780	4,800	309	305	302	299	295	292	289	285	282	279	275
4,800	4,820	310	307	304	300	297	293	290	287	283	280	277
4,820	4,840	312	308	305	302	298	295	292	288	285	282	278
4,840	4,860	313	310	307	303	300	297	293	290	286	283	280
4,860	4,880	315	311	308	305	301	298	295	291	288	285	281
4,880	4,900	316	313	310	306	303	300	296	293	290	286	283
4,900	4,920	318	314	311	308	304	301	298	294	291	288	284
4,920	4,940	319	316	313	309	306	303	299	296	293	289	286
4,940	4,960	321	318	314	311	307	304	301	297	294	291	287
4,960	4,980	322	319	316	312	309	306	302	299	296	292	289
4,980	5,000	324	321	317	314	311	307	304	300	297	294	290
5,000	5,020	326	322	319	315	312	309	305	302	299	295	292
5,020	5,040	327	324	320	317	314	310	307	304	300	297	293
5,040	5,060	329	325	322	318	315	312	308	305	302	298	295
5,060	5,080	330	327	323	320	317	313	310	307	303	300	297
5,080	5,100	332	328	325	321	318	315	311	308	305	301	298
5,100	5,120	333	330	326	323	320	316	313	310	306	303	300
5,120	5,140	335	332	328	325	321	318	314	311	308	304	301
5,140	5,160	337	333	330	326	323	319	316	313	309	306	303
5,160	5,180	338	335	331	328	324	321	318	314	311	307	304
5,180	5,200	340	336	333	329	326	322	319	316	312	309	306
5,200	5,220	341	338	334	331	327	324	321	317	314	311	307
5,220	5,240	343	339	336	332	329	326	322	319	315	312	309
5,240	5,260	344	341	338	334	331	327	324	320	317	314	310
5,260	5,280	346	343	339	336	332	329	325	322	318	315	312
5,280	5,300	348	344	341	337	334	330	327	323	320	317	313
5,300	5,320	349	346	342	339	335	332	328	325	321	318	315
5,320	5,340	351	347	344	340	337	333	330	326	323	320	316
5,340	5,360	352	349	345	342	338	335	332	328	325	321	318
5,360	5,380	354	350	347	344	340	337	333	330	326	323	319
5,380	5,400	356	352	349	345	342	338	335	331	328	324	321
5,400	5,420	357	354	350	347	343	340	336	333	329	326	322
5,420	5,440	359	355	352	348	345	341	338	334	331	327	324
5,440	5,460	360	357	353	350	346	343	339	336	332	329	326
5,460	5,480	362	358	355	351	348	344	341	338	334	331	327
5,480	5,500	363	360	356	353	350	346	343	339	336	332	329

AMOUNT OF INCOME TAX TO BE WITHHELD
7.9% of excess over $5,500 plus

5,500	& over	364	361	357	354	350	347	343	340	336	333	329

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	200	0	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	1	1	0	0	0	0	0	0	0	0	0
260	280	1	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	1	0	0	0	0	0	0	0	0
320	340	2	2	1	0	0	0	0	0	0	0	0
340	360	3	2	1	1	0	0	0	0	0	0	0
360	380	3	2	2	1	0	0	0	0	0	0	0
380	400	3	3	2	1	1	0	0	0	0	0	0
400	420	3	3	2	2	1	0	0	0	0	0	0
420	440	4	3	2	2	1	1	0	0	0	0	0
440	460	4	3	3	2	1	1	0	0	0	0	0
460	480	4	4	3	2	2	1	1	0	0	0	0
480	500	5	4	3	3	2	1	1	0	0	0	0
500	520	5	4	4	3	2	2	1	0	0	0	0
520	540	5	4	4	3	3	2	1	1	0	0	0
540	560	5	5	4	4	3	2	2	1	0	0	0
560	580	6	5	4	4	3	3	2	1	1	0	0
580	600	6	5	5	4	3	3	2	2	1	0	0
600	620	6	6	5	4	4	3	3	2	1	1	0
620	640	6	6	5	5	4	3	3	2	2	1	0
640	660	7	6	6	5	4	4	3	2	2	1	1
660	680	7	6	6	5	5	4	3	3	2	1	1
680	700	7	7	6	5	5	4	4	3	2	2	1
700	720	8	7	6	6	5	5	4	3	3	2	1
720	740	8	7	7	6	5	5	4	4	3	2	2
740	760	8	8	7	6	6	5	4	4	3	3	2
760	780	8	8	7	7	6	5	5	4	4	3	2
780	800	9	8	7	7	6	6	5	4	4	3	3
800	820	9	8	8	7	7	6	5	5	4	3	3
820	840	9	9	8	7	7	6	6	5	4	4	3
840	860	10	9	8	8	7	6	6	5	5	4	3
860	880	10	9	9	8	7	7	6	6	5	4	4
880	900	10	10	9	8	8	7	6	6	5	5	4
900	920	10	10	9	9	8	7	7	6	5	5	4
920	940	11	10	9	9	8	8	7	6	6	5	5
940	960	12	10	10	9	8	8	7	7	6	5	5
960	980	12	11	10	9	9	8	8	7	6	6	5
980	1,000	13	12	10	10	9	8	8	7	7	6	5
1,000	1,020	14	12	11	10	9	9	8	7	7	6	6
1,020	1,040	14	13	12	10	10	9	8	8	7	7	6
1,040	1,060	15	14	12	11	10	9	9	8	7	7	6
1,060	1,080	16	14	13	11	10	10	9	8	8	7	6

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,080	1,100	16	15	13	12	11	10	9	9	8	7	7
1,100	1,120	17	15	14	13	11	10	10	9	8	8	7
1,120	1,140	18	16	15	13	12	10	10	9	9	8	7
1,140	1,160	18	17	15	14	13	11	10	9	9	8	8
1,160	1,180	19	17	16	15	13	12	10	10	9	8	8
1,180	1,200	19	18	17	15	14	12	11	10	9	9	8
1,200	1,220	20	19	17	16	14	13	12	10	10	9	8
1,220	1,240	21	19	18	16	15	14	12	11	10	9	9
1,240	1,260	21	20	19	17	16	14	13	12	10	10	9
1,260	1,280	22	21	19	18	16	15	14	12	11	10	9
1,280	1,300	23	21	20	18	17	16	14	13	11	10	10
1,300	1,320	24	22	20	19	18	16	15	13	12	11	10
1,320	1,340	25	23	21	20	18	17	15	14	13	11	10
1,340	1,360	26	24	22	20	19	18	16	15	13	12	10
1,360	1,380	27	25	23	21	20	18	17	15	14	13	11
1,380	1,400	28	26	24	22	20	19	17	16	15	13	12
1,400	1,420	30	27	25	22	21	19	18	17	15	14	12
1,420	1,440	31	28	26	23	21	20	19	17	16	14	13
1,440	1,460	32	29	27	25	22	21	19	18	16	15	14
1,460	1,480	33	30	28	26	23	21	20	19	17	16	14
1,480	1,500	34	32	29	27	24	22	21	19	18	16	15
1,500	1,520	35	33	30	28	25	23	21	20	18	17	16
1,520	1,540	36	34	31	29	26	24	22	20	19	18	16
1,540	1,560	37	35	32	30	28	25	23	21	20	18	17
1,560	1,580	38	36	34	31	29	26	24	22	20	19	18
1,580	1,600	39	37	35	32	30	27	25	23	21	20	18
1,600	1,620	41	38	36	33	31	28	26	24	22	20	19
1,620	1,640	42	39	37	34	32	30	27	25	22	21	19
1,640	1,660	43	40	38	36	33	31	28	26	23	21	20
1,660	1,680	44	41	39	37	34	32	29	27	25	22	21
1,680	1,700	45	43	40	38	35	33	30	28	26	23	21
1,700	1,720	47	44	41	39	36	34	32	29	27	24	22
1,720	1,740	48	45	42	40	37	35	33	30	28	25	23
1,740	1,760	49	46	44	41	39	36	34	31	29	26	24
1,760	1,780	51	48	45	42	40	37	35	32	30	28	25
1,780	1,800	52	49	46	43	41	38	36	34	31	29	26
1,800	1,820	53	50	47	45	42	39	37	35	32	30	27
1,820	1,840	54	52	49	46	43	41	38	36	33	31	28
1,840	1,860	56	53	50	47	44	42	39	37	34	32	30
1,860	1,880	57	54	51	48	46	43	40	38	36	33	31
1,880	1,900	58	55	53	50	47	44	41	39	37	34	32
1,900	1,920	59	57	54	51	48	45	43	40	38	35	33
1,920	1,940	61	58	55	52	49	47	44	41	39	36	34
1,940	1,960	62	59	56	54	51	48	45	42	40	37	35
1,960	1,980	63	60	58	55	52	49	46	44	41	39	36

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,980	2,000	65	62	59	56	53	51	48	45	42	40	37
2,000	2,020	66	63	60	57	55	52	49	46	43	41	38
2,020	2,040	67	64	62	59	56	53	50	47	45	42	39
2,040	2,060	69	66	63	60	57	54	52	49	46	43	41
2,060	2,080	70	67	64	61	58	56	53	50	47	44	42
2,080	2,100	71	68	65	63	60	57	54	51	48	46	43
2,100	2,120	73	70	67	64	61	58	55	53	50	47	44
2,120	2,140	74	71	68	65	62	59	57	54	51	48	45
2,140	2,160	75	72	69	66	64	61	58	55	52	49	47
2,160	2,180	77	74	71	68	65	62	59	56	54	51	48
2,180	2,200	78	75	72	69	66	63	60	58	55	52	49
2,200	2,220	79	76	73	70	67	65	62	59	56	53	51
2,220	2,240	81	78	75	72	69	66	63	60	57	55	52
2,240	2,260	82	79	76	73	70	67	64	62	59	56	53
2,260	2,280	84	81	78	75	72	69	66	63	60	57	54
2,280	2,300	85	82	79	76	73	70	67	64	61	58	56
2,300	2,320	86	83	80	77	74	71	68	65	63	60	57
2,320	2,340	88	85	82	79	76	73	70	67	64	61	58
2,340	2,360	89	86	83	80	77	74	71	68	65	62	59
2,360	2,380	90	87	84	81	78	75	72	69	66	64	61
2,380	2,400	92	89	86	83	80	77	74	71	68	65	62
2,400	2,420	93	90	87	84	81	78	75	72	69	66	63
2,420	2,440	94	91	88	85	82	79	76	73	70	67	65
2,440	2,460	96	93	90	87	84	81	78	75	72	69	66
2,460	2,480	97	94	91	88	85	82	79	76	73	70	67
2,480	2,500	99	96	93	90	87	84	81	78	75	72	69
2,500	2,520	100	97	94	91	88	85	82	79	76	73	70
2,520	2,540	101	98	95	92	89	86	83	80	77	74	71
2,540	2,560	103	100	97	94	91	88	85	82	79	76	73
2,560	2,580	104	101	98	95	92	89	86	83	80	77	74
2,580	2,600	105	102	99	96	93	90	87	84	81	78	75
2,600	2,620	107	104	101	98	95	92	89	86	83	80	77
2,620	2,640	108	105	102	99	96	93	90	87	84	81	78
2,640	2,660	109	106	103	100	97	94	91	88	85	82	79
2,660	2,680	111	108	105	102	99	96	93	90	87	84	81
2,680	2,700	112	109	106	103	100	97	94	91	88	85	82
2,700	2,720	113	110	107	104	101	99	96	93	90	87	84
2,720	2,740	115	112	109	106	103	100	97	94	91	88	85
2,740	2,760	116	113	110	107	104	101	98	95	92	89	86
2,760	2,780	118	115	112	109	106	103	100	97	94	91	88
2,780	2,800	119	116	113	110	107	104	101	98	95	92	89
2,800	2,820	120	117	114	111	108	105	102	99	96	93	90
2,820	2,840	122	119	116	113	110	107	104	101	98	95	92
2,840	2,860	123	120	117	114	111	108	105	102	99	96	93
2,860	2,880	124	121	118	115	112	109	106	103	100	97	94

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,880	2,900	126	123	120	117	114	111	108	105	102	99	96
2,900	2,920	127	124	121	118	115	112	109	106	103	100	97
2,920	2,940	128	125	122	119	116	113	110	107	104	101	99
2,940	2,960	130	127	124	121	118	115	112	109	106	103	100
2,960	2,980	131	128	125	122	119	116	113	110	107	104	101
2,980	3,000	133	130	127	124	121	118	115	112	109	106	103
3,000	3,020	134	131	128	125	122	119	116	113	110	107	104
3,020	3,040	136	132	129	126	123	120	117	114	111	108	105
3,040	3,060	137	134	131	128	125	122	119	116	113	110	107
3,060	3,080	138	135	132	129	126	123	120	117	114	111	108
3,080	3,100	140	137	134	130	127	124	121	118	115	112	109
3,100	3,120	141	138	135	132	129	126	123	120	117	114	111
3,120	3,140	143	140	136	133	130	127	124	121	118	115	112
3,140	3,160	144	141	138	135	132	128	125	122	119	116	113
3,160	3,180	146	143	139	136	133	130	127	124	121	118	115
3,180	3,200	147	144	141	138	134	131	128	125	122	119	116
3,200	3,220	149	145	142	139	136	133	130	127	124	121	118
3,220	3,240	150	147	144	140	137	134	131	128	125	122	119
3,240	3,260	151	148	145	142	139	136	132	129	126	123	120
3,260	3,280	153	150	147	143	140	137	134	131	128	125	122
3,280	3,300	154	151	148	145	142	138	135	132	129	126	123
3,300	3,320	156	153	149	146	143	140	137	134	130	127	124
3,320	3,340	157	154	151	148	145	141	138	135	132	129	126
3,340	3,360	159	155	152	149	146	143	140	136	133	130	127
3,360	3,380	160	157	154	151	147	144	141	138	135	132	128
3,380	3,400	162	158	155	152	149	146	143	139	136	133	130
3,400	3,420	163	160	157	153	150	147	144	141	138	134	131
3,420	3,440	164	161	158	155	152	149	145	142	139	136	133
3,440	3,460	166	163	159	156	153	150	147	144	140	137	134
3,460	3,480	167	164	161	158	155	151	148	145	142	139	136
3,480	3,500	169	166	162	159	156	153	150	147	143	140	137
3,500	3,520	170	167	164	161	157	154	151	148	145	142	138
3,520	3,540	172	168	165	162	159	156	153	149	146	143	140
3,540	3,560	173	170	167	164	160	157	154	151	148	145	141
3,560	3,580	174	171	168	165	162	159	155	152	149	146	143
3,580	3,600	176	173	170	166	163	160	157	154	151	147	144
3,600	3,620	177	174	171	168	165	162	158	155	152	149	146
3,620	3,640	179	176	172	169	166	163	160	157	153	150	147
3,640	3,660	180	177	174	171	168	164	161	158	155	152	149
3,660	3,680	182	179	175	172	169	166	163	159	156	153	150
3,680	3,700	183	180	177	174	170	167	164	161	158	155	151
3,700	3,720	185	181	178	175	172	169	166	162	159	156	153
3,720	3,740	186	183	180	176	173	170	167	164	161	157	154
3,740	3,760	187	184	181	178	175	172	168	165	162	159	156
3,760	3,780	189	186	183	179	176	173	170	167	164	160	157

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,780	3,800	190	187	184	181	178	174	171	168	165	162	159
3,800	3,820	192	189	185	182	179	176	173	170	166	163	160
3,820	3,840	193	190	187	184	181	177	174	171	168	165	162
3,840	3,860	195	191	188	185	182	179	176	172	169	166	163
3,860	3,880	196	193	190	187	183	180	177	174	171	168	164
3,880	3,900	198	194	191	188	185	182	179	175	172	169	166
3,900	3,920	199	196	193	189	186	183	180	177	174	170	167
3,920	3,940	201	197	194	191	188	185	181	178	175	172	169
3,940	3,960	202	199	196	192	189	186	183	180	176	173	170
3,960	3,980	204	200	197	194	191	187	184	181	178	175	172
3,980	4,000	205	202	199	195	192	189	186	183	179	176	173
4,000	4,020	207	203	200	197	193	190	187	184	181	178	174
4,020	4,040	208	205	202	198	195	192	189	185	182	179	176
4,040	4,060	210	206	203	200	196	193	190	187	184	181	177
4,060	4,080	211	208	205	201	198	195	191	188	185	182	179
4,080	4,100	213	209	206	203	199	196	193	190	187	183	180
4,100	4,120	214	211	208	204	201	198	194	191	188	185	182
4,120	4,140	216	213	209	206	203	199	196	193	189	186	183
4,140	4,160	217	214	211	207	204	201	197	194	191	188	185
4,160	4,180	219	216	212	209	206	202	199	196	192	189	186
4,180	4,200	220	217	214	210	207	204	200	197	194	191	187
4,200	4,220	222	219	215	212	209	205	202	199	195	192	189
4,220	4,240	223	220	217	213	210	207	203	200	197	193	190
4,240	4,260	225	222	218	215	212	208	205	202	198	195	192
4,260	4,280	227	223	220	216	213	210	206	203	200	196	193
4,280	4,300	228	225	221	218	215	211	208	205	201	198	195
4,300	4,320	230	226	223	220	216	213	209	206	203	199	196
4,320	4,340	231	228	224	221	218	214	211	208	204	201	198
4,340	4,360	233	229	226	223	219	216	213	209	206	203	199
4,360	4,380	234	231	227	224	221	217	214	211	207	204	201
4,380	4,400	236	232	229	226	222	219	216	212	209	206	202
4,400	4,420	237	234	230	227	224	220	217	214	210	207	204
4,420	4,440	239	235	232	229	225	222	219	215	212	209	205
4,440	4,460	240	237	234	230	227	223	220	217	213	210	207
4,460	4,480	242	238	235	232	228	225	222	218	215	212	208
4,480	4,500	243	240	237	233	230	227	223	220	216	213	210
4,500	4,520	245	241	238	235	231	228	225	221	218	215	211
4,520	4,540	246	243	240	236	233	230	226	223	220	216	213
4,540	4,560	248	244	241	238	234	231	228	224	221	218	214
4,560	4,580	249	246	243	239	236	233	229	226	223	219	216
4,580	4,600	251	247	244	241	237	234	231	227	224	221	217
4,600	4,620	252	249	246	242	239	236	232	229	226	222	219
4,620	4,640	254	251	247	244	241	237	234	230	227	224	220
4,640	4,660	255	252	249	245	242	239	235	232	229	225	222
4,660	4,680	257	254	250	247	244	240	237	234	230	227	223

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,680	4,700	258	255	252	248	245	242	238	235	232	228	225
4,700	4,720	260	257	253	250	247	243	240	237	233	230	227
4,720	4,740	261	258	255	251	248	245	241	238	235	231	228
4,740	4,760	263	260	256	253	250	246	243	240	236	233	230
4,760	4,780	265	261	258	254	251	248	244	241	238	234	231
4,780	4,800	266	263	259	256	253	249	246	243	239	236	233
4,800	4,820	268	264	261	258	254	251	247	244	241	237	234
4,820	4,840	269	266	262	259	256	252	249	246	242	239	236
4,840	4,860	271	267	264	261	257	254	251	247	244	241	237
4,860	4,880	272	269	265	262	259	255	252	249	245	242	239
4,880	4,900	274	270	267	264	260	257	254	250	247	244	240
4,900	4,920	275	272	268	265	262	258	255	252	248	245	242
4,920	4,940	277	273	270	267	263	260	257	253	250	247	243
4,940	4,960	278	275	272	268	265	261	258	255	251	248	245
4,960	4,980	280	276	273	270	266	263	260	256	253	250	246
4,980	5,000	281	278	275	271	268	265	261	258	254	251	248
5,000	5,020	283	279	276	273	269	266	263	259	256	253	249
5,020	5,040	284	281	278	274	271	268	264	261	258	254	251
5,040	5,060	286	282	279	276	272	269	266	262	259	256	252
5,060	5,080	287	284	281	277	274	271	267	264	261	257	254
5,080	5,100	289	285	282	279	275	272	269	265	262	259	255
5,100	5,120	290	287	284	280	277	274	270	267	264	260	257
5,120	5,140	292	289	285	282	279	275	272	268	265	262	258
5,140	5,160	293	290	287	283	280	277	273	270	267	263	260
5,160	5,180	295	292	288	285	282	278	275	272	268	265	261
5,180	5,200	296	293	290	286	283	280	276	273	270	266	263
5,200	5,220	298	295	291	288	285	281	278	275	271	268	265
5,220	5,240	299	296	293	289	286	283	279	276	273	269	266
5,240	5,260	301	298	294	291	288	284	281	278	274	271	268
5,260	5,280	303	299	296	292	289	286	282	279	276	272	269
5,280	5,300	304	301	297	294	291	287	284	281	277	274	271
5,300	5,320	306	302	299	296	292	289	285	282	279	275	272
5,320	5,340	307	304	300	297	294	290	287	284	280	277	274
5,340	5,360	309	305	302	299	295	292	289	285	282	279	275
5,360	5,380	310	307	303	300	297	293	290	287	283	280	277
5,380	5,400	312	308	305	302	298	295	292	288	285	282	278
5,400	5,420	313	310	306	303	300	296	293	290	286	283	280
5,420	5,440	315	311	308	305	301	298	295	291	288	285	281
5,440	5,460	316	313	310	306	303	299	296	293	289	286	283
5,460	5,480	318	314	311	308	304	301	298	294	291	288	284
5,480	5,500	319	316	313	309	306	303	299	296	292	289	286
5,500	5,520	321	317	314	311	307	304	301	297	294	291	287
5,520	5,540	322	319	316	312	309	306	302	299	296	292	289
5,540	5,560	324	320	317	314	310	307	304	300	297	294	290
5,560	5,580	325	322	319	315	312	309	305	302	299	295	292

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,580	5,600	327	323	320	317	313	310	307	303	300	297	293
5,600	5,620	328	325	322	318	315	312	308	305	302	298	295
5,620	5,640	330	327	323	320	317	313	310	306	303	300	296
5,640	5,660	331	328	325	321	318	315	311	308	305	301	298
5,660	5,680	333	330	326	323	320	316	313	310	306	303	299
5,680	5,700	334	331	328	324	321	318	314	311	308	304	301
5,700	5,720	336	333	329	326	323	319	316	313	309	306	303
5,720	5,740	337	334	331	327	324	321	317	314	311	307	304
5,740	5,760	339	336	332	329	326	322	319	316	312	309	306
5,760	5,780	341	337	334	330	327	324	320	317	314	310	307
5,780	5,800	342	339	335	332	329	325	322	319	315	312	309
5,800	5,820	344	340	337	334	330	327	323	320	317	313	310
5,820	5,840	345	342	338	335	332	328	325	322	318	315	312
5,840	5,860	347	343	340	337	333	330	327	323	320	317	313
5,860	5,880	348	345	341	338	335	331	328	325	321	318	315
5,880	5,900	350	346	343	340	336	333	330	326	323	320	316
5,900	5,920	351	348	344	341	338	334	331	328	324	321	318
5,920	5,940	353	349	346	343	339	336	333	329	326	323	319
5,940	5,960	354	351	348	344	341	337	334	331	327	324	321
5,960	5,980	356	352	349	346	342	339	336	332	329	326	322
5,980	6,000	357	354	351	347	344	341	337	334	330	327	324
6,000	6,020	359	355	352	349	345	342	339	335	332	329	325
6,020	6,040	360	357	354	350	347	344	340	337	334	330	327
6,040	6,060	362	358	355	352	348	345	342	338	335	332	328
6,060	6,080	363	360	357	353	350	347	343	340	337	333	330
6,080	6,100	365	361	358	355	351	348	345	341	338	335	331
6,100	6,120	366	363	360	356	353	350	346	343	340	336	333
6,120	6,140	368	365	361	358	355	351	348	344	341	338	334
6,140	6,160	369	366	363	359	356	353	349	346	343	339	336
6,160	6,180	371	368	364	361	358	354	351	348	344	341	337
6,180	6,200	372	369	366	362	359	356	352	349	346	342	339
6,200	6,220	374	371	367	364	361	357	354	351	347	344	341
6,220	6,240	375	372	369	365	362	359	355	352	349	345	342
6,240	6,260	377	374	370	367	364	360	357	354	350	347	344
6,260	6,280	379	375	372	368	365	362	358	355	352	348	345
6,280	6,300	380	377	373	370	367	363	360	357	353	350	347
6,300	6,320	382	378	375	372	368	365	361	358	355	351	348
6,320	6,340	383	380	376	373	370	366	363	360	356	353	350
6,340	6,360	385	381	378	375	371	368	365	361	358	355	351
6,360	6,380	386	383	379	376	373	369	366	363	359	356	353
6,380	6,400	388	384	381	378	374	371	368	364	361	358	354
6,400	6,420	389	386	382	379	376	372	369	366	362	359	356
6,420	6,440	391	387	384	381	377	374	371	367	364	361	357
6,440	6,460	392	389	386	382	379	375	372	369	365	362	359
6,460	6,480	394	390	387	384	380	377	374	370	367	364	360

Biweekly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,480	6,500	395	392	389	385	382	379	375	372	368	365	362
6,500	6,520	397	393	390	387	383	380	377	373	370	367	363
6,520	6,540	398	395	392	388	385	382	378	375	372	368	365
6,540	6,560	400	396	393	390	386	383	380	376	373	370	366
6,560	6,580	401	398	395	391	388	385	381	378	375	371	368
6,580	6,600	403	399	396	393	389	386	383	379	376	373	369
6,600	6,620	404	401	398	394	391	388	384	381	378	374	371
6,620	6,640	406	403	399	396	393	389	386	382	379	376	372
6,640	6,660	407	404	401	397	394	391	387	384	381	377	374
6,660	6,680	409	406	402	399	396	392	389	386	382	379	375
6,680	6,700	410	407	404	400	397	394	390	387	384	380	377
6,700	6,720	412	409	405	402	399	395	392	389	385	382	379
6,720	6,740	413	410	407	403	400	397	393	390	387	383	380
6,740	6,760	415	412	408	405	402	398	395	392	388	385	382
6,760	6,780	417	413	410	406	403	400	396	393	390	386	383
6,780	6,800	418	415	411	408	405	401	398	395	391	388	385
6,800	6,820	420	416	413	410	406	403	399	396	393	389	386
6,820	6,840	421	418	414	411	408	404	401	398	394	391	388
6,840	6,860	423	419	416	413	409	406	403	399	396	393	389
6,860	6,880	424	421	417	414	411	407	404	401	397	394	391
6,880	6,900	426	422	419	416	412	409	406	402	399	396	392
6,900	6,920	427	424	420	417	414	410	407	404	400	397	394
6,920	6,940	429	425	422	419	415	412	409	405	402	399	395
6,940	6,960	430	427	424	420	417	413	410	407	403	400	397
6,960	6,980	432	428	425	422	418	415	412	408	405	402	398
6,980	7,000	433	430	427	423	420	417	413	410	406	403	400
7,000	7,020	435	431	428	425	421	418	415	411	408	405	401
7,020	7,040	436	433	430	426	423	420	416	413	410	406	403
7,040	7,060	438	434	431	428	424	421	418	414	411	408	404
7,060	7,080	439	436	433	429	426	423	419	416	413	409	406
7,080	7,100	441	437	434	431	427	424	421	417	414	411	407
7,100	7,120	442	439	436	432	429	426	422	419	416	412	409
7,120	7,140	444	441	437	434	431	427	424	420	417	414	410
7,140	7,160	445	442	439	435	432	429	425	422	419	415	412
7,160	7,180	447	444	440	437	434	430	427	424	420	417	413
7,180	7,200	448	445	442	438	435	432	428	425	422	418	415
7,200	7,220	450	447	443	440	437	433	430	427	423	420	417
7,220	7,240	451	448	445	441	438	435	431	428	425	421	418
7,240	7,260	453	450	446	443	440	436	433	430	426	423	420
7,260	7,280	455	451	448	444	441	438	434	431	428	424	421
7,280	7,300	456	453	449	446	443	439	436	433	429	426	423
7,300	7,320	458	454	451	448	444	441	437	434	431	427	424
7,320	7,340	459	456	452	449	446	442	439	436	432	429	426
7,340	7,360	461	457	454	451	447	444	441	437	434	431	427
7,360	7,380	462	459	455	452	449	445	442	439	435	432	429

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,380	7,400	464	460	457	454	450	447	444	440	437	434	430
7,400	7,420	465	462	458	455	452	448	445	442	438	435	432
7,420	7,440	467	463	460	457	453	450	447	443	440	437	433
7,440	7,460	468	465	462	458	455	451	448	445	441	438	435
7,460	7,480	470	466	463	460	456	453	450	446	443	440	436
7,480	7,500	471	468	465	461	458	455	451	448	444	441	438
7,500	7,520	473	469	466	463	459	456	453	449	446	443	439
7,520	7,540	474	471	468	464	461	458	454	451	448	444	441
7,540	7,560	476	472	469	466	462	459	456	452	449	446	442
7,560	7,580	477	474	471	467	464	461	457	454	451	447	444
7,580	7,600	479	475	472	469	465	462	459	455	452	449	445
7,600	7,620	480	477	474	470	467	464	460	457	454	450	447
7,620	7,640	482	479	475	472	469	465	462	458	455	452	448
7,640	7,660	483	480	477	473	470	467	463	460	457	453	450
7,660	7,680	485	482	478	475	472	468	465	462	458	455	451
7,680	7,700	486	483	480	476	473	470	466	463	460	456	453
7,700	7,720	488	485	481	478	475	471	468	465	461	458	455
7,720	7,740	489	486	483	479	476	473	469	466	463	459	456
7,740	7,760	491	488	484	481	478	474	471	468	464	461	458
7,760	7,780	493	489	486	482	479	476	472	469	466	462	459
7,780	7,800	494	491	487	484	481	477	474	471	467	464	461
7,800	7,820	496	492	489	486	482	479	475	472	469	465	462
7,820	7,840	497	494	490	487	484	480	477	474	470	467	464
7,840	7,860	499	495	492	489	485	482	479	475	472	469	465
7,860	7,880	500	497	493	490	487	483	480	477	473	470	467
7,880	7,900	502	498	495	492	488	485	482	478	475	472	468
7,900	7,920	503	500	496	493	490	486	483	480	476	473	470
7,920	7,940	505	501	498	495	491	488	485	481	478	475	471
7,940	7,960	506	503	500	496	493	489	486	483	479	476	473
7,960	7,980	508	504	501	498	494	491	488	484	481	478	474
7,980	8,000	509	506	503	499	496	493	489	486	482	479	476
8,000	8,020	511	507	504	501	497	494	491	487	484	481	477
8,020	8,040	512	509	506	502	499	496	492	489	486	482	479
8,040	8,060	514	510	507	504	500	497	494	490	487	484	480
8,060	8,080	515	512	509	505	502	499	495	492	489	485	482
8,080	8,100	517	513	510	507	503	500	497	493	490	487	483
8,100	8,120	518	515	512	508	505	502	498	495	492	488	485
8,120	8,140	520	517	513	510	507	503	500	496	493	490	486
8,140	8,160	521	518	515	511	508	505	501	498	495	491	488
8,160	8,180	523	520	516	513	510	506	503	500	496	493	489
8,180	8,200	524	521	518	514	511	508	504	501	498	494	491
8,200	8,220	526	523	519	516	513	509	506	503	499	496	493
8,220	8,240	527	524	521	517	514	511	507	504	501	497	494
8,240	8,260	529	526	522	519	516	512	509	506	502	499	496
8,260	8,280	531	527	524	520	517	514	510	507	504	500	497

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,280	8,300	532	529	525	522	519	515	512	509	505	502	499
8,300	8,320	534	530	527	524	520	517	513	510	507	503	500
8,320	8,340	535	532	528	525	522	518	515	512	508	505	502
8,340	8,360	537	533	530	527	523	520	517	513	510	507	503
8,360	8,380	538	535	531	528	525	521	518	515	511	508	505
8,380	8,400	540	536	533	530	526	523	520	516	513	510	506
8,400	8,420	541	538	534	531	528	524	521	518	514	511	508
8,420	8,440	543	539	536	533	529	526	523	519	516	513	509
8,440	8,460	544	541	538	534	531	527	524	521	517	514	511
8,460	8,480	546	542	539	536	532	529	526	522	519	516	512
8,480	8,500	547	544	541	537	534	531	527	524	520	517	514
8,500	8,520	549	545	542	539	535	532	529	525	522	519	515
8,520	8,540	550	547	544	540	537	534	530	527	524	520	517
8,540	8,560	552	548	545	542	538	535	532	528	525	522	518
8,560	8,580	553	550	547	543	540	537	533	530	527	523	520
8,580	8,600	555	551	548	545	541	538	535	531	528	525	521
8,600	8,620	556	553	550	546	543	540	536	533	530	526	523
8,620	8,640	558	555	551	548	545	541	538	534	531	528	524
8,640	8,660	559	556	553	549	546	543	539	536	533	529	526
8,660	8,680	561	558	554	551	548	544	541	538	534	531	527
8,680	8,700	562	559	556	552	549	546	542	539	536	532	529
8,700	8,720	564	561	557	554	551	547	544	541	537	534	531
8,720	8,740	565	562	559	555	552	549	545	542	539	535	532
8,740	8,760	567	564	560	557	554	550	547	544	540	537	534
8,760	8,780	569	565	562	558	555	552	548	545	542	538	535
8,780	8,800	570	567	563	560	557	553	550	547	543	540	537
8,800	8,820	572	568	565	562	558	555	551	548	545	541	538
8,820	8,840	573	570	566	563	560	556	553	550	546	543	540
8,840	8,860	575	571	568	565	561	558	555	551	548	545	541
8,860	8,880	576	573	569	566	563	559	556	553	549	546	543
8,880	8,900	578	574	571	568	564	561	558	554	551	548	544
8,900	8,920	579	576	572	569	566	562	559	556	552	549	546
8,920	8,940	581	577	574	571	567	564	561	557	554	551	547
8,940	8,960	582	579	576	572	569	565	562	559	555	552	549
8,960	8,980	584	580	577	574	570	567	564	560	557	554	550
8,980	9,000	585	582	579	575	572	569	565	562	558	555	552
9,000	9,020	587	583	580	577	573	570	567	563	560	557	553
9,020	9,040	588	585	582	578	575	572	568	565	562	558	555
9,040	9,060	590	586	583	580	576	573	570	566	563	560	556
9,060	9,080	591	588	585	581	578	575	571	568	565	561	558
9,080	9,100	593	589	586	583	579	576	573	569	566	563	559
9,100	9,120	594	591	588	584	581	578	574	571	568	564	561
9,120	9,140	596	593	589	586	583	579	576	572	569	566	562
9,140	9,160	597	594	591	587	584	581	577	574	571	567	564
9,160	9,180	599	596	592	589	586	582	579	576	572	569	565

Biweekly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,180	9,200	600	597	594	590	587	584	580	577	574	570	567
9,200	9,220	602	599	595	592	589	585	582	579	575	572	569
9,220	9,240	603	600	597	593	590	587	583	580	577	573	570
9,240	9,260	605	602	598	595	592	588	585	582	578	575	572
9,260	9,280	607	603	600	596	593	590	586	583	580	576	573
9,280	9,300	608	605	601	598	595	591	588	585	581	578	575
9,300	9,320	610	606	603	600	596	593	589	586	583	579	576
9,320	9,340	611	608	604	601	598	594	591	588	584	581	578
9,340	9,360	613	609	606	603	599	596	593	589	586	583	579
9,360	9,380	614	611	607	604	601	597	594	591	587	584	581
9,380	9,400	616	612	609	606	602	599	596	592	589	586	582
9,400	9,420	617	614	610	607	604	600	597	594	590	587	584
9,420	9,440	619	615	612	609	605	602	599	595	592	589	585
9,440	9,460	620	617	614	610	607	603	600	597	593	590	587
9,460	9,480	622	618	615	612	608	605	602	598	595	592	588
9,480	9,500	623	620	617	613	610	607	603	600	596	593	590
9,500	9,520	625	621	618	615	611	608	605	601	598	595	591
9,520	9,540	626	623	620	616	613	610	606	603	600	596	593
9,540	9,560	628	624	621	618	614	611	608	604	601	598	594
9,560	9,580	629	626	623	619	616	613	609	606	603	599	596
9,580	9,600	631	627	624	621	617	614	611	607	604	601	597
9,600	9,620	632	629	626	622	619	616	612	609	606	602	599
9,620	9,640	634	631	627	624	621	617	614	610	607	604	600
9,640	9,660	635	632	629	625	622	619	615	612	609	605	602
9,660	9,680	637	634	630	627	624	620	617	614	610	607	603
9,680	9,700	638	635	632	628	625	622	618	615	612	608	605
9,700	9,720	640	637	633	630	627	623	620	617	613	610	607
9,720	9,740	641	638	635	631	628	625	621	618	615	611	608
9,740	9,760	643	640	636	633	630	626	623	620	616	613	610
9,760	9,780	645	641	638	634	631	628	624	621	618	614	611
9,780	9,800	646	643	639	636	633	629	626	623	619	616	613
9,800	9,820	648	644	641	638	634	631	627	624	621	617	614
9,820	9,840	649	646	642	639	636	632	629	626	622	619	616
9,840	9,860	651	647	644	641	637	634	631	627	624	621	617
9,860	9,880	652	649	645	642	639	635	632	629	625	622	619
9,880	9,900	654	650	647	644	640	637	634	630	627	624	620
9,900	9,920	656	652	649	645	642	638	635	632	628	625	622
9,920	9,940	657	654	650	647	643	640	637	633	630	627	623
9,940	9,960	659	655	652	648	645	641	638	635	631	628	625
9,960	9,980	660	657	653	650	646	643	640	636	633	630	626
9,980	10,000	662	658	655	651	648	645	641	638	634	631	628
10,000	10,020	663	660	656	653	650	646	643	639	636	633	629
10,020	10,040	665	662	658	655	651	648	644	641	638	634	631
10,040	10,060	667	663	660	656	653	649	646	642	639	636	632
10,060	10,080	668	665	661	658	654	651	647	644	641	637	634

***Biweekly* PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,080	10,100	670	666	663	659	656	652	649	645	642	639	635
10,100	10,120	671	668	664	661	657	654	650	647	644	640	637
10,120	10,140	673	669	666	662	659	656	652	649	645	642	638
10,140	10,160	675	671	668	664	661	657	654	650	647	643	640
10,160	10,180	676	673	669	666	662	659	655	652	648	645	641
10,180	10,200	678	674	671	667	664	660	657	653	650	646	643
10,200	10,220	679	676	672	669	665	662	658	655	651	648	645
10,220	10,240	681	677	674	670	667	663	660	656	653	650	646
10,240	10,260	682	679	675	672	669	665	662	658	655	651	648
10,260	10,280	684	681	677	674	670	667	663	660	656	653	649
10,280	10,300	686	682	679	675	672	668	665	661	658	654	651
10,300	10,320	687	684	680	677	673	670	666	663	659	656	652
10,320	10,340	689	685	682	678	675	671	668	664	661	657	654
10,340	10,360	690	687	683	680	676	673	669	666	662	659	656
10,360	10,380	692	688	685	681	678	675	671	668	664	661	657
10,380	10,400	693	690	687	683	680	676	673	669	666	662	659
10,400	10,420	695	692	688	685	681	678	674	671	667	664	660
10,420	10,440	697	693	690	686	683	679	676	672	669	665	662
10,440	10,460	698	695	691	688	684	681	677	674	670	667	663
10,460	10,480	700	696	693	689	686	682	679	675	672	669	665
10,480	10,500	701	698	694	691	687	684	681	677	674	670	667
10,500	10,520	703	699	696	693	689	686	682	679	675	672	668
10,520	10,540	705	701	698	694	691	687	684	680	677	673	670
10,540	10,560	706	703	699	696	692	689	685	682	678	675	671
10,560	10,580	708	704	701	697	694	690	687	683	680	676	673
10,580	10,600	709	706	702	699	695	692	688	685	681	678	675
10,600	10,620	711	707	704	700	697	693	690	687	683	680	676
10,620	10,640	712	709	705	702	699	695	692	688	685	681	678
10,640	10,660	714	711	707	704	700	697	693	690	686	683	679
10,660	10,680	716	712	709	705	702	698	695	691	688	684	681
10,680	10,700	717	714	710	707	703	700	696	693	689	686	682
10,700	10,720	719	715	712	708	705	701	698	694	691	687	684
10,720	10,740	720	717	713	710	706	703	699	696	693	689	686
10,740	10,760	722	718	715	711	708	705	701	698	694	691	687
10,760	10,780	723	720	717	713	710	706	703	699	696	692	689
10,780	10,800	725	722	718	715	711	708	704	701	697	694	690
10,800	10,820	727	723	720	716	713	709	706	702	699	695	692
10,820	10,840	728	725	721	718	714	711	707	704	700	697	693
10,840	10,860	730	726	723	719	716	712	709	705	702	699	695
10,860	10,880	731	728	724	721	717	714	711	707	704	700	697
10,880	10,900	733	729	726	723	719	716	712	709	705	702	698
10,900	10,920	735	731	728	724	721	717	714	710	707	703	700
10,920	10,940	736	733	729	726	722	719	715	712	708	705	701
10,940	10,960	738	734	731	727	724	720	717	713	710	706	703
10,960	10,980	739	736	732	729	725	722	718	715	711	708	705
10,980	11,000	741	737	734	730	727	723	720	717	713	710	706

AMOUNT OF INCOME TAX TO BE WITHHELD
7.9% of excess over $11,000 plus

11,000	& over	742	738	735	731	728	724	721	717	714	710	707

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	220	0	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	1	0	0	0	0	0	0	0	0	0	0
260	280	1	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	0	0	0	0	0	0	0	0	0
320	340	2	1	1	0	0	0	0	0	0	0	0
340	360	2	2	1	0	0	0	0	0	0	0	0
360	380	3	2	1	1	0	0	0	0	0	0	0
380	400	3	2	2	1	0	0	0	0	0	0	0
400	420	3	3	2	1	1	0	0	0	0	0	0
420	440	3	3	2	1	1	0	0	0	0	0	0
440	460	4	3	2	2	1	0	0	0	0	0	0
460	480	4	3	3	2	1	1	0	0	0	0	0
480	500	4	4	3	2	2	1	0	0	0	0	0
500	520	5	4	3	3	2	1	1	0	0	0	0
520	540	5	4	4	3	2	2	1	0	0	0	0
540	560	5	4	4	3	2	2	1	0	0	0	0
560	580	5	5	4	3	3	2	1	1	0	0	0
580	600	6	5	4	4	3	2	2	1	0	0	0
600	620	7	5	5	4	3	3	2	1	1	0	0
620	640	7	6	5	4	4	3	2	2	1	0	0
640	660	8	6	5	5	4	3	3	2	1	1	0
660	680	8	7	6	5	4	4	3	2	2	1	0
680	700	9	8	6	5	4	4	3	2	2	1	0
700	720	10	8	7	5	5	4	3	3	2	1	1
720	740	10	9	7	6	5	4	4	3	2	2	1
740	760	11	9	8	6	5	5	4	3	3	2	1
760	780	12	10	9	7	6	5	4	4	3	2	2
780	800	12	11	9	8	6	5	5	4	3	3	2
800	820	14	11	10	8	7	5	5	4	3	3	2
820	840	15	12	11	9	7	6	5	4	4	3	2
840	860	16	13	11	10	8	7	5	5	4	3	3
860	880	17	14	12	10	9	7	6	5	4	4	3
880	900	18	15	13	11	9	8	6	5	5	4	3
900	920	19	16	14	12	10	8	7	6	5	4	4
920	940	20	18	15	12	11	9	8	6	5	4	4
940	960	21	19	16	13	11	10	8	7	5	5	4
960	980	22	20	17	15	12	10	9	7	6	5	4
980	1,000	24	21	18	16	13	11	10	8	6	5	5
1,000	1,020	25	22	19	17	14	12	10	9	7	6	5
1,020	1,040	26	23	20	18	15	13	11	9	8	6	5
1,040	1,060	27	24	22	19	16	14	11	10	8	7	5
1,060	1,080	29	26	23	20	17	15	12	11	9	8	6
1,080	1,100	30	27	24	21	18	16	13	11	10	8	7

Semimonthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,100	1,120	31	28	25	22	20	17	14	12	10	9	7
1,120	1,140	33	29	26	23	21	18	15	13	11	9	8
1,140	1,160	34	31	28	25	22	19	17	14	12	10	9
1,160	1,180	35	32	29	26	23	20	18	15	12	11	9
1,180	1,200	36	33	30	27	24	21	19	16	14	11	10
1,200	1,220	38	35	32	28	25	22	20	17	15	12	10
1,220	1,240	39	36	33	30	27	24	21	18	16	13	11
1,240	1,260	40	37	34	31	28	25	22	19	17	14	12
1,260	1,280	42	39	35	32	29	26	23	21	18	15	13
1,280	1,300	43	40	37	34	31	28	24	22	19	16	14
1,300	1,320	45	41	38	35	32	29	26	23	20	17	15
1,320	1,340	46	43	39	36	33	30	27	24	21	19	16
1,340	1,360	47	44	41	38	34	31	28	25	22	20	17
1,360	1,380	49	45	42	39	36	33	30	27	23	21	18
1,380	1,400	50	47	44	40	37	34	31	28	25	22	19
1,400	1,420	51	48	45	42	38	35	32	29	26	23	20
1,420	1,440	53	49	46	43	40	37	33	30	27	24	21
1,440	1,460	54	51	48	44	41	38	35	32	29	26	23
1,460	1,480	55	52	49	46	42	39	36	33	30	27	24
1,480	1,500	57	54	50	47	44	41	37	34	31	28	25
1,500	1,520	58	55	52	48	45	42	39	35	32	29	26
1,520	1,540	60	56	53	50	47	43	40	37	34	31	28
1,540	1,560	61	58	54	51	48	45	41	38	35	32	29
1,560	1,580	62	59	56	53	49	46	43	40	36	33	30
1,580	1,600	64	60	57	54	51	47	44	41	38	35	31
1,600	1,620	65	62	58	55	52	49	46	42	39	36	33
1,620	1,640	66	63	60	57	53	50	47	44	40	37	34
1,640	1,660	68	64	61	58	55	51	48	45	42	39	35
1,660	1,680	69	66	63	59	56	53	50	46	43	40	37
1,680	1,700	70	67	64	61	57	54	51	48	44	41	38
1,700	1,720	72	69	65	62	59	56	52	49	46	43	39
1,720	1,740	73	70	67	63	60	57	54	50	47	44	41
1,740	1,760	75	71	68	65	62	58	55	52	49	45	42
1,760	1,780	76	73	69	66	63	60	56	53	50	47	43
1,780	1,800	78	74	71	67	64	61	58	55	51	48	45
1,800	1,820	79	76	72	69	66	62	59	56	53	49	46
1,820	1,840	81	77	74	70	67	64	60	57	54	51	47
1,840	1,860	82	79	75	72	68	65	62	59	55	52	49
1,860	1,880	83	80	77	73	70	66	63	60	57	53	50
1,880	1,900	85	81	78	75	71	68	65	61	58	55	52
1,900	1,920	86	83	79	76	73	69	66	63	59	56	53
1,920	1,940	88	84	81	77	74	71	67	64	61	58	54
1,940	1,960	89	86	82	79	75	72	69	65	62	59	56
1,960	1,980	91	87	84	80	77	73	70	67	64	60	57
1,980	2,000	92	89	85	82	78	75	71	68	65	62	58

Semimonthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED _Heads of Household_

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,000	2,020	93	90	87	83	80	76	73	69	66	63	60
2,020	2,040	95	91	88	85	81	78	74	71	68	64	61
2,040	2,060	96	93	89	86	83	79	76	72	69	66	62
2,060	2,080	98	94	91	87	84	81	77	74	70	67	64
2,080	2,100	99	96	92	89	86	82	79	75	72	68	65
2,100	2,120	101	97	94	90	87	84	80	77	73	70	67
2,120	2,140	102	99	95	92	88	85	82	78	75	71	68
2,140	2,160	104	100	97	93	90	86	83	80	76	73	69
2,160	2,180	105	102	98	95	91	88	84	81	78	74	71
2,180	2,200	106	103	100	96	93	89	86	82	79	76	72
2,200	2,220	108	104	101	98	94	91	87	84	80	77	74
2,220	2,240	110	106	102	99	96	92	89	85	82	78	75
2,240	2,260	111	107	104	100	97	94	90	87	83	80	76
2,260	2,280	113	109	105	102	98	95	92	88	85	81	78
2,280	2,300	114	110	107	103	100	96	93	90	86	83	79
2,300	2,320	116	112	108	105	101	98	94	91	88	84	81
2,320	2,340	117	113	110	106	103	99	96	92	89	86	82
2,340	2,360	119	115	111	108	104	101	97	94	90	87	84
2,360	2,380	120	117	113	109	106	102	99	95	92	88	85
2,380	2,400	122	118	114	111	107	104	100	97	93	90	87
2,400	2,420	123	120	116	112	109	105	102	98	95	91	88
2,420	2,440	125	121	117	114	110	107	103	100	96	93	89
2,440	2,460	126	123	119	115	112	108	105	101	98	94	91
2,460	2,480	128	124	120	117	113	110	106	103	99	96	92
2,480	2,500	129	126	122	118	115	111	108	104	101	97	94
2,500	2,520	131	127	124	120	116	113	109	105	102	99	95
2,520	2,540	132	129	125	121	118	114	111	107	103	100	97
2,540	2,560	134	130	127	123	119	116	112	108	105	101	98
2,560	2,580	135	132	128	124	121	117	114	110	106	103	99
2,580	2,600	137	133	130	126	122	119	115	112	108	104	101
2,600	2,620	138	135	131	128	124	120	117	113	109	106	102
2,620	2,640	140	136	133	129	125	122	118	115	111	107	104
2,640	2,660	141	138	134	131	127	123	120	116	112	109	105
2,660	2,680	143	139	136	132	128	125	121	118	114	110	107
2,680	2,700	144	141	137	134	130	126	123	119	115	112	108
2,700	2,720	146	142	139	135	131	128	124	121	117	113	110
2,720	2,740	148	144	140	137	133	129	126	122	119	115	111
2,740	2,760	149	145	142	138	135	131	127	124	120	116	113
2,760	2,780	151	147	143	140	136	132	129	125	122	118	114
2,780	2,800	152	148	145	141	138	134	130	127	123	119	116
2,800	2,820	154	150	146	143	139	135	132	128	125	121	117
2,820	2,840	155	151	148	144	141	137	133	130	126	122	119
2,840	2,860	157	153	149	146	142	139	135	131	128	124	120
2,860	2,880	158	155	151	147	144	140	136	133	129	126	122
2,880	2,900	160	156	152	149	145	142	138	134	131	127	123

Semimonthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,900	2,920	161	158	154	150	147	143	139	136	132	129	125
2,920	2,940	163	159	155	152	148	145	141	137	134	130	126
2,940	2,960	164	161	157	153	150	146	142	139	135	132	128
2,960	2,980	166	162	158	155	151	148	144	140	137	133	130
2,980	3,000	167	164	160	156	153	149	146	142	138	135	131
3,000	3,020	169	165	162	158	154	151	147	143	140	136	133
3,020	3,040	170	167	163	159	156	152	149	145	141	138	134
3,040	3,060	172	168	165	161	157	154	150	146	143	139	136
3,060	3,080	173	170	166	162	159	155	152	148	144	141	137
3,080	3,100	175	171	168	164	160	157	153	150	146	142	139
3,100	3,120	176	173	169	166	162	158	155	151	147	144	140
3,120	3,140	178	174	171	167	163	160	156	153	149	145	142
3,140	3,160	179	176	172	169	165	161	158	154	150	147	143
3,160	3,180	181	177	174	170	166	163	159	156	152	148	145
3,180	3,200	182	179	175	172	168	164	161	157	153	150	146
3,200	3,220	184	180	177	173	169	166	162	159	155	151	148
3,220	3,240	186	182	178	175	171	167	164	160	157	153	149
3,240	3,260	187	183	180	176	173	169	165	162	158	154	151
3,260	3,280	189	185	181	178	174	170	167	163	160	156	152
3,280	3,300	190	186	183	179	176	172	168	165	161	157	154
3,300	3,320	192	188	184	181	177	173	170	166	163	159	155
3,320	3,340	193	189	186	182	179	175	171	168	164	160	157
3,340	3,360	195	191	187	184	180	177	173	169	166	162	158
3,360	3,380	196	193	189	185	182	178	174	171	167	164	160
3,380	3,400	198	194	190	187	183	180	176	172	169	165	161
3,400	3,420	199	196	192	188	185	181	177	174	170	167	163
3,420	3,440	201	197	193	190	186	183	179	175	172	168	164
3,440	3,460	202	199	195	191	188	184	180	177	173	170	166
3,460	3,480	204	200	196	193	189	186	182	178	175	171	168
3,480	3,500	205	202	198	194	191	187	184	180	176	173	169
3,500	3,520	207	203	200	196	192	189	185	181	178	174	171
3,520	3,540	208	205	201	197	194	190	187	183	179	176	172
3,540	3,560	210	206	203	199	195	192	188	184	181	177	174
3,560	3,580	211	208	204	200	197	193	190	186	182	179	175
3,580	3,600	213	209	206	202	198	195	191	188	184	180	177
3,600	3,620	214	211	207	204	200	196	193	189	185	182	178
3,620	3,640	216	212	209	205	201	198	194	191	187	183	180
3,640	3,660	217	214	210	207	203	199	196	192	188	185	181
3,660	3,680	219	215	212	208	204	201	197	194	190	186	183
3,680	3,700	220	217	213	210	206	202	199	195	191	188	184
3,700	3,720	222	218	215	211	207	204	200	197	193	189	186
3,720	3,740	224	220	216	213	209	205	202	198	195	191	187
3,740	3,760	225	221	218	214	211	207	203	200	196	192	189
3,760	3,780	227	223	219	216	212	208	205	201	198	194	190
3,780	3,800	228	224	221	217	214	210	206	203	199	195	192

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,800	3,820	230	226	222	219	215	211	208	204	201	197	193
3,820	3,840	231	227	224	220	217	213	209	206	202	198	195
3,840	3,860	233	229	225	222	218	215	211	207	204	200	196
3,860	3,880	234	231	227	223	220	216	212	209	205	202	198
3,880	3,900	236	232	228	225	221	218	214	210	207	203	199
3,900	3,920	237	234	230	226	223	219	215	212	208	205	201
3,920	3,940	239	235	231	228	224	221	217	213	210	206	202
3,940	3,960	240	237	233	229	226	222	218	215	211	208	204
3,960	3,980	242	238	234	231	227	224	220	216	213	209	206
3,980	4,000	243	240	236	232	229	225	222	218	214	211	207
4,000	4,020	245	241	238	234	230	227	223	219	216	212	209
4,020	4,040	246	243	239	235	232	228	225	221	217	214	210
4,040	4,060	248	244	241	237	233	230	226	222	219	215	212
4,060	4,080	249	246	242	238	235	231	228	224	220	217	213
4,080	4,100	251	247	244	240	236	233	229	226	222	218	215
4,100	4,120	252	249	245	242	238	234	231	227	223	220	216
4,120	4,140	254	250	247	243	239	236	232	229	225	221	218
4,140	4,160	255	252	248	245	241	237	234	230	226	223	219
4,160	4,180	257	253	250	246	242	239	235	232	228	224	221
4,180	4,200	258	255	251	248	244	240	237	233	229	226	222
4,200	4,220	260	256	253	249	245	242	238	235	231	227	224
4,220	4,240	262	258	254	251	247	243	240	236	233	229	225
4,240	4,260	263	259	256	252	249	245	241	238	234	230	227
4,260	4,280	265	261	257	254	250	246	243	239	236	232	228
4,280	4,300	266	262	259	255	252	248	244	241	237	233	230
4,300	4,320	268	264	260	257	253	249	246	242	239	235	231
4,320	4,340	269	265	262	258	255	251	247	244	240	236	233
4,340	4,360	271	267	263	260	256	253	249	245	242	238	234
4,360	4,380	272	269	265	261	258	254	250	247	243	240	236
4,380	4,400	274	270	266	263	259	256	252	248	245	241	237
4,400	4,420	275	272	268	264	261	257	253	250	246	243	239
4,420	4,440	277	273	269	266	262	259	255	251	248	244	240
4,440	4,460	278	275	271	267	264	260	256	253	249	246	242
4,460	4,480	280	276	272	269	265	262	258	254	251	247	244
4,480	4,500	281	278	274	270	267	263	260	256	252	249	245
4,500	4,520	283	279	276	272	268	265	261	257	254	250	247
4,520	4,540	284	281	277	273	270	266	263	259	255	252	248
4,540	4,560	286	282	279	275	271	268	264	260	257	253	250
4,560	4,580	287	284	280	276	273	269	266	262	258	255	251
4,580	4,600	289	285	282	278	274	271	267	264	260	256	253
4,600	4,620	290	287	283	280	276	272	269	265	261	258	254
4,620	4,640	292	288	285	281	277	274	270	267	263	259	256
4,640	4,660	293	290	286	283	279	275	272	268	264	261	257
4,660	4,680	295	291	288	284	280	277	273	270	266	262	259
4,680	4,700	296	293	289	286	282	278	275	271	267	264	260

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,700	4,720	298	294	291	287	283	280	276	273	269	265	262
4,720	4,740	300	296	292	289	285	281	278	274	271	267	263
4,740	4,760	301	297	294	290	287	283	279	276	272	268	265
4,760	4,780	303	299	295	292	288	284	281	277	274	270	266
4,780	4,800	304	300	297	293	290	286	282	279	275	271	268
4,800	4,820	306	302	298	295	291	287	284	280	277	273	269
4,820	4,840	307	303	300	296	293	289	285	282	278	274	271
4,840	4,860	309	305	301	298	294	291	287	283	280	276	272
4,860	4,880	310	307	303	299	296	292	288	285	281	278	274
4,880	4,900	312	308	304	301	297	294	290	286	283	279	275
4,900	4,920	313	310	306	302	299	295	291	288	284	281	277
4,920	4,940	315	311	307	304	300	297	293	289	286	282	278
4,940	4,960	316	313	309	305	302	298	294	291	287	284	280
4,960	4,980	318	314	310	307	303	300	296	292	289	285	282
4,980	5,000	319	316	312	308	305	301	298	294	290	287	283
5,000	5,020	321	317	314	310	306	303	299	295	292	288	285
5,020	5,040	322	319	315	311	308	304	301	297	293	290	286
5,040	5,060	324	320	317	313	309	306	302	298	295	291	288
5,060	5,080	325	322	318	314	311	307	304	300	296	293	289
5,080	5,100	327	323	320	316	312	309	305	302	298	294	291
5,100	5,120	328	325	321	318	314	310	307	303	299	296	292
5,120	5,140	330	326	323	319	315	312	308	305	301	297	294
5,140	5,160	331	328	324	321	317	313	310	306	302	299	295
5,160	5,180	333	329	326	322	318	315	311	308	304	300	297
5,180	5,200	334	331	327	324	320	316	313	309	305	302	298
5,200	5,220	336	332	329	325	321	318	314	311	307	303	300
5,220	5,240	338	334	330	327	323	319	316	312	309	305	301
5,240	5,260	339	335	332	328	325	321	317	314	310	306	303
5,260	5,280	341	337	333	330	326	322	319	315	312	308	304
5,280	5,300	342	338	335	331	328	324	320	317	313	309	306
5,300	5,320	344	340	336	333	329	325	322	318	315	311	307
5,320	5,340	345	341	338	334	331	327	323	320	316	312	309
5,340	5,360	347	343	339	336	332	329	325	321	318	314	310
5,360	5,380	348	345	341	337	334	330	326	323	319	316	312
5,380	5,400	350	346	342	339	335	332	328	324	321	317	313
5,400	5,420	351	348	344	340	337	333	329	326	322	319	315
5,420	5,440	353	349	345	342	338	335	331	327	324	320	316
5,440	5,460	354	351	347	343	340	336	332	329	325	322	318
5,460	5,480	356	352	348	345	341	338	334	330	327	323	320
5,480	5,500	358	354	350	346	343	339	336	332	328	325	321
5,500	5,520	359	355	352	348	344	341	337	333	330	326	323
5,520	5,540	361	357	353	349	346	342	339	335	331	328	324
5,540	5,560	362	359	355	351	347	344	340	336	333	329	326
5,560	5,580	364	360	356	353	349	345	342	338	334	331	327
5,580	5,600	365	362	358	354	350	347	343	340	336	332	329

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,600	5,620	367	363	360	356	352	348	345	341	337	334	330
5,620	5,640	369	365	361	357	354	350	346	343	339	335	332
5,640	5,660	370	366	363	359	355	351	348	344	340	337	333
5,660	5,680	372	368	364	360	357	353	349	346	342	338	335
5,680	5,700	373	370	366	362	358	355	351	347	343	340	336
5,700	5,720	375	371	367	364	360	356	352	349	345	341	338
5,720	5,740	377	373	369	365	361	358	354	350	347	343	339
5,740	5,760	378	374	371	367	363	359	356	352	348	344	341
5,760	5,780	380	376	372	368	365	361	357	353	350	346	342
5,780	5,800	381	378	374	370	366	362	359	355	351	347	344
5,800	5,820	383	379	375	372	368	364	360	356	353	349	345
5,820	5,840	384	381	377	373	369	366	362	358	354	351	347
5,840	5,860	386	382	378	375	371	367	363	360	356	352	348
5,860	5,880	388	384	380	376	373	369	365	361	357	354	350
5,880	5,900	389	385	382	378	374	370	367	363	359	355	352

AMOUNT OF INCOME TAX TO BE WITHHELD
7.9% of excess over $5,900 plus

5900 & over	390	386	382	379	375	371	367	364	360	356	352

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	220	0	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	1	0	0	0	0	0	0	0	0	0	0
260	280	1	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	0	0	0	0	0	0	0	0	0
320	340	2	1	1	0	0	0	0	0	0	0	0
340	360	2	2	1	0	0	0	0	0	0	0	0
360	380	3	2	1	1	0	0	0	0	0	0	0
380	400	3	2	2	1	0	0	0	0	0	0	0
400	420	3	3	2	1	1	0	0	0	0	0	0
420	440	3	3	2	1	1	0	0	0	0	0	0
440	460	4	3	2	2	1	0	0	0	0	0	0
460	480	4	3	3	2	1	1	0	0	0	0	0
480	500	4	4	3	2	2	1	0	0	0	0	0
500	520	5	4	3	3	2	1	1	0	0	0	0
520	540	5	4	4	3	2	2	1	0	0	0	0
540	560	5	4	4	3	2	2	1	0	0	0	0
560	580	5	5	4	3	3	2	1	1	0	0	0
580	600	6	5	4	4	3	2	2	1	0	0	0
600	620	6	5	5	4	3	3	2	1	1	0	0
620	640	6	6	5	4	4	3	2	2	1	0	0
640	660	7	6	5	5	4	3	3	2	1	1	0
660	680	7	6	6	5	4	4	3	2	2	1	0
680	700	7	6	6	5	4	4	3	2	2	1	0
700	720	7	7	6	5	5	4	3	3	2	1	1
720	740	8	7	6	6	5	4	4	3	2	2	1
740	760	8	7	7	6	5	5	4	3	3	2	1
760	780	8	8	7	6	6	5	4	4	3	2	2
780	800	9	8	7	7	6	5	5	4	3	3	2
800	820	9	8	7	7	6	5	5	4	3	3	2
820	840	9	8	8	7	6	6	5	4	4	3	2
840	860	9	9	8	7	7	6	5	5	4	3	3
860	880	10	9	8	8	7	6	6	5	4	4	3
880	900	10	9	9	8	7	7	6	5	5	4	3
900	920	10	10	9	8	8	7	6	6	5	4	4
920	940	10	10	9	8	8	7	6	6	5	4	4
940	960	11	10	9	9	8	7	7	6	5	5	4
960	980	11	10	10	9	8	8	7	6	6	5	4
980	1,000	11	11	10	9	9	8	7	7	6	5	5
1,000	1,020	12	11	10	10	9	8	8	7	6	6	5
1,020	1,040	13	11	11	10	9	9	8	7	7	6	5
1,040	1,060	13	12	11	10	9	9	8	7	7	6	5
1,060	1,080	14	13	11	10	10	9	8	8	7	6	6
1,080	1,100	15	13	12	11	10	9	9	8	7	7	6

Semimonthly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,100	1,120	15	14	12	11	10	10	9	8	8	7	6
1,120	1,140	16	14	13	11	11	10	9	9	8	7	7
1,140	1,160	17	15	14	12	11	10	10	9	8	8	7
1,160	1,180	17	16	14	13	11	11	10	9	9	8	7
1,180	1,200	18	16	15	13	12	11	10	9	9	8	7
1,200	1,220	19	17	15	14	12	11	10	10	9	8	8
1,220	1,240	19	18	16	15	13	12	11	10	9	9	8
1,240	1,260	20	18	17	15	14	12	11	10	10	9	8
1,260	1,280	20	19	17	16	14	13	11	11	10	9	9
1,280	1,300	21	20	18	17	15	13	12	11	10	10	9
1,300	1,320	22	20	19	17	16	14	13	11	10	10	9
1,320	1,340	22	21	19	18	16	15	13	12	11	10	9
1,340	1,360	23	21	20	18	17	15	14	12	11	10	10
1,360	1,380	24	22	21	19	18	16	14	13	11	11	10
1,380	1,400	24	23	21	20	18	17	15	14	12	11	10
1,400	1,420	26	23	22	20	19	17	16	14	13	11	11
1,420	1,440	27	24	23	21	19	18	16	15	13	12	11
1,440	1,460	28	25	23	22	20	19	17	16	14	12	11
1,460	1,480	29	26	24	22	21	19	18	16	15	13	12
1,480	1,500	30	27	25	23	21	20	18	17	15	14	12
1,500	1,520	31	28	26	24	22	20	19	17	16	14	13
1,520	1,540	32	30	27	24	23	21	20	18	17	15	14
1,540	1,560	33	31	28	25	23	22	20	19	17	16	14
1,560	1,580	34	32	29	27	24	22	21	19	18	16	15
1,580	1,600	35	33	30	28	25	23	22	20	18	17	15
1,600	1,620	37	34	31	29	26	24	22	21	19	18	16
1,620	1,640	38	35	32	30	27	25	23	21	20	18	17
1,640	1,660	39	36	34	31	28	26	23	22	20	19	17
1,660	1,680	40	37	35	32	29	27	24	23	21	20	18
1,680	1,700	41	38	36	33	30	28	25	23	22	20	19
1,700	1,720	42	39	37	34	32	29	26	24	22	21	19
1,720	1,740	43	41	38	35	33	30	27	25	23	21	20
1,740	1,760	44	42	39	36	34	31	29	26	24	22	21
1,760	1,780	45	43	40	38	35	32	30	27	24	23	21
1,780	1,800	47	44	41	39	36	33	31	28	26	23	22
1,800	1,820	48	45	42	40	37	34	32	29	27	24	22
1,820	1,840	49	46	43	41	38	36	33	30	28	25	23
1,840	1,860	50	47	45	42	39	37	34	31	29	26	24
1,860	1,880	52	49	46	43	40	38	35	33	30	27	25
1,880	1,900	53	50	47	44	41	39	36	34	31	28	26
1,900	1,920	54	51	48	45	43	40	37	35	32	29	27
1,920	1,940	56	52	49	46	44	41	38	36	33	31	28
1,940	1,960	57	54	51	48	45	42	40	37	34	32	29
1,960	1,980	58	55	52	49	46	43	41	38	35	33	30
1,980	2,000	59	56	53	50	47	44	42	39	37	34	31

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,000	2,020	61	58	55	51	48	45	43	40	38	35	32
2,020	2,040	62	59	56	53	50	47	44	41	39	36	33
2,040	2,060	63	60	57	54	51	48	45	42	40	37	35
2,060	2,080	64	61	58	55	52	49	46	44	41	38	36
2,080	2,100	66	63	60	57	54	51	47	45	42	39	37
2,100	2,120	67	64	61	58	55	52	49	46	43	40	38
2,120	2,140	68	65	62	59	56	53	50	47	44	42	39
2,140	2,160	70	67	63	60	57	54	51	48	45	43	40
2,160	2,180	71	68	65	62	59	56	53	50	46	44	41
2,180	2,200	72	69	66	63	60	57	54	51	48	45	42
2,200	2,220	74	70	67	64	61	58	55	52	49	46	43
2,220	2,240	75	72	69	66	63	59	56	53	50	47	44
2,240	2,260	76	73	70	67	64	61	58	55	52	49	46
2,260	2,280	78	74	71	68	65	62	59	56	53	50	47
2,280	2,300	79	76	73	69	66	63	60	57	54	51	48
2,300	2,320	80	77	74	71	68	65	62	58	55	52	49
2,320	2,340	82	78	75	72	69	66	63	60	57	54	51
2,340	2,360	83	80	77	73	70	67	64	61	58	55	52
2,360	2,380	84	81	78	75	71	68	65	62	59	56	53
2,380	2,400	86	83	79	76	73	70	67	64	61	58	54
2,400	2,420	87	84	81	77	74	71	68	65	62	59	56
2,420	2,440	89	85	82	79	76	72	69	66	63	60	57
2,440	2,460	90	87	83	80	77	74	70	67	64	61	58
2,460	2,480	91	88	85	82	78	75	72	69	66	63	60
2,480	2,500	93	89	86	83	80	76	73	70	67	64	61
2,500	2,520	94	91	87	84	81	78	75	71	68	65	62
2,520	2,540	95	92	89	86	82	79	76	73	70	66	63
2,540	2,560	97	93	90	87	84	80	77	74	71	68	65
2,560	2,580	98	95	92	88	85	82	79	75	72	69	66
2,580	2,600	99	96	93	90	86	83	80	77	73	70	67
2,600	2,620	101	98	94	91	88	85	81	78	75	72	69
2,620	2,640	102	99	96	92	89	86	83	79	76	73	70
2,640	2,660	103	100	97	94	91	87	84	81	78	74	71
2,660	2,680	105	102	98	95	92	89	85	82	79	76	72
2,680	2,700	106	103	100	96	93	90	87	84	80	77	74
2,700	2,720	108	104	101	98	95	91	88	85	82	78	75
2,720	2,740	109	106	102	99	96	93	89	86	83	80	76
2,740	2,760	110	107	104	101	97	94	91	88	84	81	78
2,760	2,780	112	108	105	102	99	95	92	89	86	82	79
2,780	2,800	113	110	107	103	100	97	94	90	87	84	81
2,800	2,820	114	111	108	105	101	98	95	92	88	85	82
2,820	2,840	116	112	109	106	103	100	96	93	90	87	83
2,840	2,860	117	114	111	107	104	101	98	94	91	88	85
2,860	2,880	118	115	112	109	105	102	99	96	93	89	86
2,880	2,900	120	117	113	110	107	104	100	97	94	91	87

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,900	2,920	121	118	115	111	108	105	102	98	95	92	89
2,920	2,940	123	119	116	113	110	106	103	100	97	93	90
2,940	2,960	124	121	117	114	111	108	104	101	98	95	91
2,960	2,980	125	122	119	116	112	109	106	103	99	96	93
2,980	3,000	127	123	120	117	114	110	107	104	101	97	94
3,000	3,020	128	125	121	118	115	112	109	105	102	99	96
3,020	3,040	129	126	123	120	116	113	110	107	103	100	97
3,040	3,060	131	127	124	121	118	114	111	108	105	102	98
3,060	3,080	132	129	126	122	119	116	113	109	106	103	100
3,080	3,100	133	130	127	124	120	117	114	111	107	104	101
3,100	3,120	135	132	128	125	122	119	115	112	109	106	102
3,120	3,140	136	133	130	126	123	120	117	113	110	107	104
3,140	3,160	137	134	131	128	125	121	118	115	112	108	105
3,160	3,180	139	136	132	129	126	123	119	116	113	110	106
3,180	3,200	140	137	134	130	127	124	121	118	114	111	108
3,200	3,220	142	138	135	132	129	125	122	119	116	112	109
3,220	3,240	143	140	136	133	130	127	123	120	117	114	110
3,240	3,260	145	141	138	135	131	128	125	122	118	115	112
3,260	3,280	146	143	139	136	133	129	126	123	120	116	113
3,280	3,300	147	144	141	137	134	131	128	124	121	118	115
3,300	3,320	149	145	142	139	135	132	129	126	122	119	116
3,320	3,340	150	147	143	140	137	134	130	127	124	121	117
3,340	3,360	152	148	145	141	138	135	132	128	125	122	119
3,360	3,380	153	150	146	143	139	136	133	130	127	123	120
3,380	3,400	155	151	148	144	141	138	134	131	128	125	121
3,400	3,420	156	153	149	146	142	139	136	132	129	126	123
3,420	3,440	158	154	151	147	144	140	137	134	131	127	124
3,440	3,460	159	156	152	149	145	142	138	135	132	129	125
3,460	3,480	160	157	154	150	147	143	140	137	133	130	127
3,480	3,500	162	158	155	152	148	145	141	138	135	131	128
3,500	3,520	163	160	156	153	150	146	143	139	136	133	130
3,520	3,540	165	161	158	154	151	148	144	141	137	134	131
3,540	3,560	166	163	159	156	152	149	146	142	139	136	132
3,560	3,580	168	164	161	157	154	150	147	144	140	137	134
3,580	3,600	169	166	162	159	155	152	148	145	142	138	135
3,600	3,620	170	167	164	160	157	153	150	146	143	140	136
3,620	3,640	172	168	165	162	158	155	151	148	144	141	138
3,640	3,660	173	170	166	163	160	156	153	149	146	142	139
3,660	3,680	175	171	168	164	161	158	154	151	147	144	140
3,680	3,700	176	173	169	166	163	159	156	152	149	145	142
3,700	3,720	178	174	171	167	164	161	157	154	150	147	143
3,720	3,740	179	176	172	169	165	162	159	155	152	148	145
3,740	3,760	181	177	174	170	167	163	160	157	153	150	146
3,760	3,780	182	179	175	172	168	165	161	158	155	151	148
3,780	3,800	183	180	177	173	170	166	163	159	156	153	149

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,800	3,820	185	181	178	175	171	168	164	161	157	154	151
3,820	3,840	186	183	179	176	173	169	166	162	159	155	152
3,840	3,860	188	184	181	177	174	171	167	164	160	157	153
3,860	3,880	189	186	182	179	175	172	169	165	162	158	155
3,880	3,900	191	187	184	180	177	173	170	167	163	160	156
3,900	3,920	192	189	185	182	178	175	171	168	165	161	158
3,920	3,940	194	190	187	183	180	176	173	169	166	163	159
3,940	3,960	195	192	188	185	181	178	174	171	167	164	161
3,960	3,980	196	193	190	186	183	179	176	172	169	165	162
3,980	4,000	198	194	191	188	184	181	177	174	170	167	164
4,000	4,020	199	196	192	189	186	182	179	175	172	168	165
4,020	4,040	201	197	194	190	187	184	180	177	173	170	166
4,040	4,060	202	199	195	192	188	185	182	178	175	171	168
4,060	4,080	204	200	197	193	190	186	183	180	176	173	169
4,080	4,100	205	202	198	195	191	188	184	181	178	174	171
4,100	4,120	206	203	200	196	193	189	186	182	179	176	172
4,120	4,140	208	204	201	198	194	191	187	184	180	177	174
4,140	4,160	209	206	202	199	196	192	189	185	182	178	175
4,160	4,180	211	207	204	200	197	194	190	187	183	180	176
4,180	4,200	212	209	205	202	199	195	192	188	185	181	178
4,200	4,220	214	210	207	203	200	197	193	190	186	183	179
4,220	4,240	215	212	208	205	201	198	195	191	188	184	181
4,240	4,260	217	213	210	206	203	199	196	193	189	186	182
4,260	4,280	218	215	211	208	204	201	197	194	191	187	184
4,280	4,300	220	216	213	209	206	202	199	195	192	189	185
4,300	4,320	221	218	214	211	207	204	200	197	193	190	187
4,320	4,340	223	219	216	212	209	205	202	198	195	191	188
4,340	4,360	224	221	217	214	210	207	203	200	196	193	189
4,360	4,380	226	222	219	215	211	208	205	201	198	194	191
4,380	4,400	227	224	220	217	213	209	206	203	199	196	192
4,400	4,420	229	225	222	218	214	211	207	204	201	197	194
4,420	4,440	231	227	223	220	216	212	209	205	202	199	195
4,440	4,460	232	228	225	221	218	214	210	207	203	200	197
4,460	4,480	234	230	226	223	219	215	212	208	205	201	198
4,480	4,500	235	231	228	224	221	217	213	210	206	203	200
4,500	4,520	237	233	229	226	222	218	215	211	208	204	201
4,520	4,540	238	234	231	227	224	220	216	213	209	206	202
4,540	4,560	240	236	232	229	225	222	218	214	211	207	204
4,560	4,580	241	238	234	230	227	223	219	216	212	209	205
4,580	4,600	243	239	235	232	228	225	221	217	214	210	207
4,600	4,620	244	241	237	233	230	226	222	219	215	212	208
4,620	4,640	246	242	238	235	231	228	224	220	217	213	210
4,640	4,660	247	244	240	236	233	229	225	222	218	215	211
4,660	4,680	249	245	241	238	234	231	227	223	220	216	213
4,680	4,700	250	247	243	239	236	232	229	225	221	218	214

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,700	4,720	252	248	245	241	237	234	230	226	223	219	216
4,720	4,740	253	250	246	242	239	235	232	228	224	221	217
4,740	4,760	255	251	248	244	240	237	233	229	226	222	219
4,760	4,780	256	253	249	245	242	238	235	231	227	224	220
4,780	4,800	258	254	251	247	243	240	236	233	229	225	222
4,800	4,820	259	256	252	249	245	241	238	234	230	227	223
4,820	4,840	261	257	254	250	246	243	239	236	232	228	225
4,840	4,860	262	259	255	252	248	244	241	237	233	230	226
4,860	4,880	264	260	257	253	249	246	242	239	235	231	228
4,880	4,900	265	262	258	255	251	247	244	240	236	233	229
4,900	4,920	267	263	260	256	252	249	245	242	238	234	231
4,920	4,940	269	265	261	258	254	250	247	243	240	236	232
4,940	4,960	270	266	263	259	256	252	248	245	241	237	234
4,960	4,980	272	268	264	261	257	253	250	246	243	239	235
4,980	5,000	273	269	266	262	259	255	251	248	244	240	237
5,000	5,020	275	271	267	264	260	256	253	249	246	242	238
5,020	5,040	276	272	269	265	262	258	254	251	247	243	240
5,040	5,060	278	274	270	267	263	260	256	252	249	245	241
5,060	5,080	279	276	272	268	265	261	257	254	250	247	243
5,080	5,100	281	277	273	270	266	263	259	255	252	248	244
5,100	5,120	282	279	275	271	268	264	260	257	253	250	246
5,120	5,140	284	280	276	273	269	266	262	258	255	251	247
5,140	5,160	285	282	278	274	271	267	263	260	256	253	249
5,160	5,180	287	283	279	276	272	269	265	261	258	254	251
5,180	5,200	288	285	281	277	274	270	267	263	259	256	252
5,200	5,220	290	286	283	279	275	272	268	264	261	257	254
5,220	5,240	291	288	284	280	277	273	270	266	262	259	255
5,240	5,260	293	289	286	282	278	275	271	267	264	260	257
5,260	5,280	294	291	287	283	280	276	273	269	265	262	258
5,280	5,300	296	292	289	285	281	278	274	271	267	263	260
5,300	5,320	297	294	290	287	283	279	276	272	268	265	261
5,320	5,340	299	295	292	288	284	281	277	274	270	266	263
5,340	5,360	300	297	293	290	286	282	279	275	271	268	264
5,360	5,380	302	298	295	291	287	284	280	277	273	269	266
5,380	5,400	303	300	296	293	289	285	282	278	274	271	267
5,400	5,420	305	301	298	294	290	287	283	280	276	272	269
5,420	5,440	307	303	299	296	292	288	285	281	278	274	270
5,440	5,460	308	304	301	297	294	290	286	283	279	275	272
5,460	5,480	310	306	302	299	295	291	288	284	281	277	273
5,480	5,500	311	307	304	300	297	293	289	286	282	278	275
5,500	5,520	313	309	305	302	298	294	291	287	284	280	276
5,520	5,540	314	310	307	303	300	296	292	289	285	281	278
5,540	5,560	316	312	308	305	301	298	294	290	287	283	279
5,560	5,580	317	314	310	306	303	299	295	292	288	285	281
5,580	5,600	319	315	311	308	304	301	297	293	290	286	282

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,600	5,620	320	317	313	309	306	302	298	295	291	288	284
5,620	5,640	322	318	314	311	307	304	300	296	293	289	285
5,640	5,660	323	320	316	312	309	305	301	298	294	291	287
5,660	5,680	325	321	317	314	310	307	303	299	296	292	289
5,680	5,700	326	323	319	315	312	308	305	301	297	294	290
5,700	5,720	328	324	321	317	313	310	306	302	299	295	292
5,720	5,740	329	326	322	318	315	311	308	304	300	297	293
5,740	5,760	331	327	324	320	316	313	309	305	302	298	295
5,760	5,780	332	329	325	321	318	314	311	307	303	300	296
5,780	5,800	334	330	327	323	319	316	312	309	305	301	298
5,800	5,820	335	332	328	325	321	317	314	310	306	303	299
5,820	5,840	337	333	330	326	322	319	315	312	308	304	301
5,840	5,860	338	335	331	328	324	320	317	313	309	306	302
5,860	5,880	340	336	333	329	325	322	318	315	311	307	304
5,880	5,900	341	338	334	331	327	323	320	316	312	309	305
5,900	5,920	343	339	336	332	328	325	321	318	314	310	307
5,920	5,940	345	341	337	334	330	326	323	319	316	312	308
5,940	5,960	346	342	339	335	332	328	324	321	317	313	310
5,960	5,980	348	344	340	337	333	329	326	322	319	315	311
5,980	6,000	349	345	342	338	335	331	327	324	320	316	313
6,000	6,020	351	347	343	340	336	332	329	325	322	318	314
6,020	6,040	352	348	345	341	338	334	330	327	323	319	316
6,040	6,060	354	350	346	343	339	336	332	328	325	321	317
6,060	6,080	355	352	348	344	341	337	333	330	326	323	319
6,080	6,100	357	353	349	346	342	339	335	331	328	324	320
6,100	6,120	358	355	351	347	344	340	336	333	329	326	322
6,120	6,140	360	356	352	349	345	342	338	334	331	327	323
6,140	6,160	361	358	354	350	347	343	339	336	332	329	325
6,160	6,180	363	359	355	352	348	345	341	337	334	330	327
6,180	6,200	364	361	357	353	350	346	343	339	335	332	328
6,200	6,220	366	362	359	355	351	348	344	340	337	333	330
6,220	6,240	367	364	360	356	353	349	346	342	338	335	331
6,240	6,260	369	365	362	358	354	351	347	343	340	336	333
6,260	6,280	370	367	363	359	356	352	349	345	341	338	334
6,280	6,300	372	368	365	361	357	354	350	347	343	339	336
6,300	6,320	373	370	366	363	359	355	352	348	344	341	337
6,320	6,340	375	371	368	364	360	357	353	350	346	342	339
6,340	6,360	376	373	369	366	362	358	355	351	347	344	340
6,360	6,380	378	374	371	367	363	360	356	353	349	345	342
6,380	6,400	379	376	372	369	365	361	358	354	350	347	343
6,400	6,420	381	377	374	370	366	363	359	356	352	348	345
6,420	6,440	383	379	375	372	368	364	361	357	354	350	346
6,440	6,460	384	380	377	373	370	366	362	359	355	351	348
6,460	6,480	386	382	378	375	371	367	364	360	357	353	349
6,480	6,500	387	383	380	376	373	369	365	362	358	354	351

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,500	6,520	389	385	381	378	374	370	367	363	360	356	352
6,520	6,540	390	386	383	379	376	372	368	365	361	357	354
6,540	6,560	392	388	384	381	377	374	370	366	363	359	355
6,560	6,580	393	390	386	382	379	375	371	368	364	361	357
6,580	6,600	395	391	387	384	380	377	373	369	366	362	358
6,600	6,620	396	393	389	385	382	378	374	371	367	364	360
6,620	6,640	398	394	390	387	383	380	376	372	369	365	361
6,640	6,660	399	396	392	388	385	381	377	374	370	367	363
6,660	6,680	401	397	393	390	386	383	379	375	372	368	365
6,680	6,700	402	399	395	391	388	384	381	377	373	370	366
6,700	6,720	404	400	397	393	389	386	382	378	375	371	368
6,720	6,740	405	402	398	394	391	387	384	380	376	373	369
6,740	6,760	407	403	400	396	392	389	385	381	378	374	371
6,760	6,780	408	405	401	397	394	390	387	383	379	376	372
6,780	6,800	410	406	403	399	395	392	388	385	381	377	374
6,800	6,820	411	408	404	401	397	393	390	386	382	379	375
6,820	6,840	413	409	406	402	398	395	391	388	384	380	377
6,840	6,860	414	411	407	404	400	396	393	389	385	382	378
6,860	6,880	416	412	409	405	401	398	394	391	387	383	380
6,880	6,900	417	414	410	407	403	399	396	392	388	385	381
6,900	6,920	419	415	412	408	404	401	397	394	390	386	383
6,920	6,940	421	417	413	410	406	402	399	395	392	388	384
6,940	6,960	422	418	415	411	408	404	400	397	393	389	386
6,960	6,980	424	420	416	413	409	405	402	398	395	391	387
6,980	7,000	425	421	418	414	411	407	403	400	396	392	389
7,000	7,020	427	423	419	416	412	408	405	401	398	394	390
7,020	7,040	428	424	421	417	414	410	406	403	399	395	392
7,040	7,060	430	426	422	419	415	412	408	404	401	397	393
7,060	7,080	431	428	424	420	417	413	409	406	402	399	395
7,080	7,100	433	429	425	422	418	415	411	407	404	400	396
7,100	7,120	434	431	427	423	420	416	412	409	405	402	398
7,120	7,140	436	432	428	425	421	418	414	410	407	403	399
7,140	7,160	437	434	430	426	423	419	415	412	408	405	401
7,160	7,180	439	435	431	428	424	421	417	413	410	406	403
7,180	7,200	440	437	433	429	426	422	419	415	411	408	404
7,200	7,220	442	438	435	431	427	424	420	416	413	409	406
7,220	7,240	443	440	436	432	429	425	422	418	414	411	407
7,240	7,260	445	441	438	434	430	427	423	419	416	412	409
7,260	7,280	446	443	439	435	432	428	425	421	417	414	410
7,280	7,300	448	444	441	437	433	430	426	423	419	415	412
7,300	7,320	449	446	442	439	435	431	428	424	420	417	413
7,320	7,340	451	447	444	440	436	433	429	426	422	418	415
7,340	7,360	452	449	445	442	438	434	431	427	423	420	416
7,360	7,380	454	450	447	443	439	436	432	429	425	421	418
7,380	7,400	455	452	448	445	441	437	434	430	426	423	419

Semimonthly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,400	7,420	457	453	450	446	442	439	435	432	428	424	421
7,420	7,440	459	455	451	448	444	440	437	433	430	426	422
7,440	7,460	460	456	453	449	446	442	438	435	431	427	424
7,460	7,480	462	458	454	451	447	443	440	436	433	429	425
7,480	7,500	463	459	456	452	449	445	441	438	434	430	427
7,500	7,520	465	461	457	454	450	446	443	439	436	432	428
7,520	7,540	466	462	459	455	452	448	444	441	437	433	430
7,540	7,560	468	464	460	457	453	450	446	442	439	435	431
7,560	7,580	469	466	462	458	455	451	447	444	440	437	433
7,580	7,600	471	467	463	460	456	453	449	445	442	438	434
7,600	7,620	472	469	465	461	458	454	450	447	443	440	436
7,620	7,640	474	470	466	463	459	456	452	448	445	441	437
7,640	7,660	475	472	468	464	461	457	453	450	446	443	439
7,660	7,680	477	473	469	466	462	459	455	451	448	444	441
7,680	7,700	478	475	471	467	464	460	457	453	449	446	442
7,700	7,720	480	476	473	469	465	462	458	454	451	447	444
7,720	7,740	481	478	474	470	467	463	460	456	452	449	445
7,740	7,760	483	479	476	472	468	465	461	457	454	450	447
7,760	7,780	484	481	477	473	470	466	463	459	455	452	448
7,780	7,800	486	482	479	475	471	468	464	461	457	453	450
7,800	7,820	487	484	480	477	473	469	466	462	458	455	451
7,820	7,840	489	485	482	478	474	471	467	464	460	456	453
7,840	7,860	490	487	483	480	476	472	469	465	461	458	454
7,860	7,880	492	488	485	481	477	474	470	467	463	459	456
7,880	7,900	493	490	486	483	479	475	472	468	464	461	457
7,900	7,920	495	491	488	484	480	477	473	470	466	462	459
7,920	7,940	497	493	489	486	482	478	475	471	468	464	460
7,940	7,960	498	494	491	487	484	480	476	473	469	465	462
7,960	7,980	500	496	492	489	485	481	478	474	471	467	463
7,980	8,000	501	497	494	490	487	483	479	476	472	468	465
8,000	8,020	503	499	495	492	488	484	481	477	474	470	466
8,020	8,040	504	500	497	493	490	486	482	479	475	471	468
8,040	8,060	506	502	498	495	491	488	484	480	477	473	469
8,060	8,080	507	504	500	496	493	489	485	482	478	475	471
8,080	8,100	509	505	501	498	494	491	487	483	480	476	472
8,100	8,120	510	507	503	499	496	492	488	485	481	478	474
8,120	8,140	512	508	504	501	497	494	490	486	483	479	475
8,140	8,160	513	510	506	502	499	495	491	488	484	481	477
8,160	8,180	515	511	507	504	500	497	493	489	486	482	479
8,180	8,200	516	513	509	505	502	498	495	491	487	484	480
8,200	8,220	518	514	511	507	503	500	496	492	489	485	482
8,220	8,240	519	516	512	508	505	501	498	494	490	487	483
8,240	8,260	521	517	514	510	506	503	499	495	492	488	485
8,260	8,280	522	519	515	511	508	504	501	497	493	490	486
8,280	8,300	524	520	517	513	509	506	502	499	495	491	488

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,300	8,320	525	522	518	515	511	507	504	500	496	493	489
8,320	8,340	527	523	520	516	512	509	505	502	498	494	491
8,340	8,360	528	525	521	518	514	510	507	503	499	496	492
8,360	8,380	530	526	523	519	515	512	508	505	501	497	494
8,380	8,400	531	528	524	521	517	513	510	506	502	499	495
8,400	8,420	533	529	526	522	518	515	511	508	504	500	497
8,420	8,440	535	531	527	524	520	516	513	509	506	502	498
8,440	8,460	536	532	529	525	522	518	514	511	507	503	500
8,460	8,480	538	534	530	527	523	519	516	512	509	505	501
8,480	8,500	539	535	532	528	525	521	517	514	510	506	503
8,500	8,520	541	537	533	530	526	522	519	515	512	508	504
8,520	8,540	542	538	535	531	528	524	520	517	513	509	506
8,540	8,560	544	540	536	533	529	526	522	518	515	511	507
8,560	8,580	545	542	538	534	531	527	523	520	516	513	509
8,580	8,600	547	543	539	536	532	529	525	521	518	514	510
8,600	8,620	548	545	541	537	534	530	526	523	519	516	512
8,620	8,640	550	546	542	539	535	532	528	524	521	517	513
8,640	8,660	551	548	544	540	537	533	529	526	522	519	515
8,660	8,680	553	549	545	542	538	535	531	527	524	520	517
8,680	8,700	554	551	547	543	540	536	533	529	525	522	518
8,700	8,720	556	552	549	545	541	538	534	530	527	523	520
8,720	8,740	557	554	550	546	543	539	536	532	528	525	521
8,740	8,760	559	555	552	548	544	541	537	533	530	526	523
8,760	8,780	560	557	553	549	546	542	539	535	531	528	524
8,780	8,800	562	558	555	551	547	544	540	537	533	529	526
8,800	8,820	563	560	556	553	549	545	542	538	534	531	527
8,820	8,840	565	561	558	554	550	547	543	540	536	532	529
8,840	8,860	566	563	559	556	552	548	545	541	537	534	530
8,860	8,880	568	564	561	557	553	550	546	543	539	535	532
8,880	8,900	569	566	562	559	555	551	548	544	540	537	533
8,900	8,920	571	567	564	560	556	553	549	546	542	538	535
8,920	8,940	573	569	565	562	558	554	551	547	544	540	536
8,940	8,960	574	570	567	563	560	556	552	549	545	541	538
8,960	8,980	576	572	568	565	561	557	554	550	547	543	539
8,980	9,000	577	573	570	566	563	559	555	552	548	544	541
9,000	9,020	579	575	571	568	564	560	557	553	550	546	542
9,020	9,040	580	576	573	569	566	562	558	555	551	547	544
9,040	9,060	582	578	574	571	567	564	560	556	553	549	545
9,060	9,080	583	580	576	572	569	565	561	558	554	551	547
9,080	9,100	585	581	577	574	570	567	563	559	556	552	548
9,100	9,120	586	583	579	575	572	568	564	561	557	554	550
9,120	9,140	588	584	580	577	573	570	566	562	559	555	551
9,140	9,160	589	586	582	578	575	571	567	564	560	557	553
9,160	9,180	591	587	583	580	576	573	569	565	562	558	555
9,180	9,200	592	589	585	581	578	574	571	567	563	560	556

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,200	9,220	594	590	587	583	579	576	572	568	565	561	558
9,220	9,240	595	592	588	584	581	577	574	570	566	563	559
9,240	9,260	597	593	590	586	582	579	575	571	568	564	561
9,260	9,280	598	595	591	587	584	580	577	573	569	566	562
9,280	9,300	600	596	593	589	585	582	578	575	571	567	564
9,300	9,320	601	598	594	591	587	583	580	576	572	569	565
9,320	9,340	603	599	596	592	588	585	581	578	574	570	567
9,340	9,360	604	601	597	594	590	586	583	579	575	572	568
9,360	9,380	606	602	599	595	591	588	584	581	577	573	570
9,380	9,400	607	604	600	597	593	589	586	582	578	575	571
9,400	9,420	609	605	602	598	594	591	587	584	580	576	573
9,420	9,440	611	607	603	600	596	592	589	585	582	578	574
9,440	9,460	612	608	605	601	598	594	590	587	583	579	576
9,460	9,480	614	610	606	603	599	595	592	588	585	581	577
9,480	9,500	615	611	608	604	601	597	593	590	586	582	579
9,500	9,520	617	613	609	606	602	598	595	591	588	584	580
9,520	9,540	618	614	611	607	604	600	596	593	589	585	582
9,540	9,560	620	616	612	609	605	602	598	594	591	587	583
9,560	9,580	621	618	614	610	607	603	599	596	592	589	585
9,580	9,600	623	619	615	612	608	605	601	597	594	590	586
9,600	9,620	624	621	617	613	610	606	602	599	595	592	588
9,620	9,640	626	622	618	615	611	608	604	600	597	593	589
9,640	9,660	627	624	620	616	613	609	605	602	598	595	591
9,660	9,680	629	625	621	618	614	611	607	603	600	596	593
9,680	9,700	630	627	623	619	616	612	609	605	601	598	594
9,700	9,720	632	628	625	621	617	614	610	606	603	599	596
9,720	9,740	633	630	626	622	619	615	612	608	604	601	597
9,740	9,760	635	631	628	624	620	617	613	609	606	602	599
9,760	9,780	636	633	629	625	622	618	615	611	607	604	600
9,780	9,800	638	634	631	627	623	620	616	613	609	605	602
9,800	9,820	639	636	632	629	625	621	618	614	610	607	603
9,820	9,840	641	637	634	630	626	623	619	616	612	608	605
9,840	9,860	642	639	635	632	628	624	621	617	613	610	606
9,860	9,880	644	640	637	633	629	626	622	619	615	611	608
9,880	9,900	645	642	638	635	631	627	624	620	616	613	609
9,900	9,920	647	643	640	636	632	629	625	622	618	614	611
9,920	9,940	649	645	641	638	634	630	627	623	620	616	612
9,940	9,960	650	646	643	639	636	632	628	625	621	617	614
9,960	9,980	652	648	644	641	637	633	630	626	623	619	615
9,980	10,000	653	649	646	642	639	635	631	628	624	620	617
10,000	10,020	655	651	647	644	640	636	633	629	626	622	618
10,020	10,040	656	652	649	645	642	638	634	631	627	623	620
10,040	10,060	658	654	650	647	643	640	636	632	629	625	621
10,060	10,080	659	656	652	648	645	641	637	634	630	627	623
10,080	10,100	661	657	653	650	646	643	639	635	632	628	624

Semimonthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,100	10,120	662	659	655	651	648	644	640	637	633	630	626
10,120	10,140	664	660	656	653	649	646	642	638	635	631	627
10,140	10,160	665	662	658	654	651	647	643	640	636	633	629
10,160	10,180	667	663	659	656	652	649	645	641	638	634	631
10,180	10,200	668	665	661	657	654	650	647	643	639	636	632
10,200	10,220	670	666	663	659	655	652	648	644	641	637	634
10,220	10,240	671	668	664	660	657	653	650	646	642	639	635
10,240	10,260	673	669	666	662	658	655	651	647	644	640	637
10,260	10,280	674	671	667	663	660	656	653	649	645	642	638
10,280	10,300	676	672	669	665	661	658	654	651	647	643	640
10,300	10,320	677	674	670	667	663	659	656	652	648	645	641
10,320	10,340	679	675	672	668	664	661	657	654	650	646	643
10,340	10,360	680	677	673	670	666	662	659	655	651	648	644
10,360	10,380	682	678	675	671	667	664	660	657	653	649	646
10,380	10,400	683	680	676	673	669	665	662	658	654	651	647
10,400	10,420	685	681	678	674	670	667	663	660	656	652	649
10,420	10,440	687	683	679	676	672	668	665	661	658	654	650
10,440	10,460	688	684	681	677	674	670	666	663	659	655	652
10,460	10,480	690	686	682	679	675	671	668	664	661	657	653
10,480	10,500	691	687	684	680	677	673	669	666	662	658	655
10,500	10,520	693	689	685	682	678	674	671	667	664	660	656
10,520	10,540	694	690	687	683	680	676	672	669	665	661	658
10,540	10,560	696	692	688	685	681	678	674	670	667	663	659
10,560	10,580	697	694	690	686	683	679	675	672	668	665	661
10,580	10,600	699	695	691	688	684	681	677	673	670	666	662
10,600	10,620	700	697	693	689	686	682	678	675	671	668	664
10,620	10,640	702	698	694	691	687	684	680	676	673	669	665
10,640	10,660	703	700	696	692	689	685	681	678	674	671	667
10,660	10,680	705	701	697	694	690	687	683	679	676	672	669
10,680	10,700	707	703	699	695	692	688	685	681	677	674	670
10,700	10,720	708	704	701	697	693	690	686	682	679	675	672
10,720	10,740	710	706	702	698	695	691	688	684	680	677	673
10,740	10,760	711	708	704	700	696	693	689	685	682	678	675
10,760	10,780	713	709	705	702	698	694	691	687	683	680	676
10,780	10,800	714	711	707	703	699	696	692	689	685	681	678
10,800	10,820	716	712	708	705	701	697	694	690	686	683	679
10,820	10,840	718	714	710	706	703	699	695	692	688	684	681
10,840	10,860	719	715	712	708	704	700	697	693	689	686	682
10,860	10,880	721	717	713	709	706	702	698	695	691	687	684
10,880	10,900	722	719	715	711	707	704	700	696	692	689	685
10,900	10,920	724	720	716	713	709	705	701	698	694	690	687
10,920	10,940	725	722	718	714	710	707	703	699	696	692	688
10,940	10,960	727	723	720	716	712	708	704	701	697	693	690
10,960	10,980	729	725	721	717	714	710	706	702	699	695	691
10,980	11,000	730	726	723	719	715	711	708	704	700	696	693
		AMOUNT OF INCOME TAX TO BE WITHHELD 7.9% of excess over $11,000 plus										
11000 & over		731	727	723	720	716	712	708	705	701	697	694

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	400	0	0	0	0	0	0	0	0	0	0	0
400	420	1	0	0	0	0	0	0	0	0	0	0
420	440	1	0	0	0	0	0	0	0	0	0	0
440	460	1	0	0	0	0	0	0	0	0	0	0
460	480	2	0	0	0	0	0	0	0	0	0	0
480	500	2	0	0	0	0	0	0	0	0	0	0
500	520	2	1	0	0	0	0	0	0	0	0	0
520	540	2	1	0	0	0	0	0	0	0	0	0
540	560	3	1	0	0	0	0	0	0	0	0	0
560	580	3	2	0	0	0	0	0	0	0	0	0
580	600	3	2	1	0	0	0	0	0	0	0	0
600	620	3	2	1	0	0	0	0	0	0	0	0
620	640	4	2	1	0	0	0	0	0	0	0	0
640	660	4	3	1	0	0	0	0	0	0	0	0
660	680	4	3	2	0	0	0	0	0	0	0	0
680	700	5	3	2	1	0	0	0	0	0	0	0
700	720	5	4	2	1	0	0	0	0	0	0	0
720	740	5	4	2	1	0	0	0	0	0	0	0
740	760	5	4	3	1	0	0	0	0	0	0	0
760	780	6	4	3	2	0	0	0	0	0	0	0
780	800	6	5	3	2	1	0	0	0	0	0	0
800	820	6	5	4	2	1	0	0	0	0	0	0
820	840	7	5	4	3	1	0	0	0	0	0	0
840	860	7	5	4	3	1	0	0	0	0	0	0
860	880	7	6	4	3	2	0	0	0	0	0	0
880	900	7	6	5	3	2	1	0	0	0	0	0
900	920	8	6	5	4	2	1	0	0	0	0	0
920	940	8	7	5	4	3	1	0	0	0	0	0
940	960	8	7	6	4	3	2	0	0	0	0	0
960	980	9	7	6	5	3	2	0	0	0	0	0
980	1,000	9	7	6	5	3	2	1	0	0	0	0
1,000	1,020	9	8	6	5	4	2	1	0	0	0	0
1,020	1,040	9	8	7	5	4	3	1	0	0	0	0
1,040	1,060	10	8	7	6	4	3	2	0	0	0	0
1,060	1,080	10	9	7	6	5	3	2	1	0	0	0
1,080	1,100	10	9	8	6	5	4	2	1	0	0	0
1,100	1,120	10	9	8	6	5	4	2	1	0	0	0
1,120	1,140	11	9	8	7	5	4	3	1	0	0	0
1,140	1,160	11	10	8	7	6	4	3	2	0	0	0
1,160	1,180	11	10	9	7	6	5	3	2	1	0	0
1,180	1,200	12	10	9	8	6	5	4	2	1	0	0
1,200	1,220	13	11	9	8	7	5	4	3	1	0	0
1,220	1,240	13	11	9	8	7	5	4	3	1	0	0
1,240	1,260	14	11	10	8	7	6	4	3	2	0	0
1,260	1,280	15	12	10	9	7	6	5	3	2	1	0

Monthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,280	1,300	15	12	10	9	8	6	5	4	2	1	0
1,300	1,320	16	13	11	9	8	7	5	4	3	1	0
1,320	1,340	17	14	11	10	8	7	6	4	3	2	0
1,340	1,360	17	14	11	10	8	7	6	4	3	2	0
1,360	1,380	18	15	12	10	9	7	6	5	3	2	1
1,380	1,400	18	15	12	10	9	8	6	5	4	2	1
1,400	1,420	19	16	13	11	9	8	7	5	4	3	1
1,420	1,440	20	17	14	11	10	8	7	6	4	3	2
1,440	1,460	20	17	14	11	10	9	7	6	5	3	2
1,460	1,480	21	18	15	12	10	9	7	6	5	3	2
1,480	1,500	22	19	16	13	10	9	8	6	5	4	2
1,500	1,520	22	19	16	13	11	9	8	7	5	4	3
1,520	1,540	23	20	17	14	11	10	8	7	6	4	3
1,540	1,560	24	21	17	14	11	10	9	7	6	5	3
1,560	1,580	24	21	18	15	12	10	9	8	6	5	4
1,580	1,600	26	22	19	16	13	11	9	8	7	5	4
1,600	1,620	27	22	19	16	13	11	9	8	7	5	4
1,620	1,640	28	23	20	17	14	11	10	8	7	6	4
1,640	1,660	29	24	21	18	15	12	10	9	7	6	5
1,660	1,680	30	25	21	18	15	12	10	9	8	6	5
1,680	1,700	31	26	22	19	16	13	11	9	8	7	5
1,700	1,720	32	27	23	20	17	13	11	10	8	7	6
1,720	1,740	33	28	23	20	17	14	11	10	8	7	6
1,740	1,760	34	29	24	21	18	15	12	10	9	7	6
1,760	1,780	35	30	25	21	18	15	12	10	9	8	6
1,780	1,800	37	31	26	22	19	16	13	11	9	8	7
1,800	1,820	38	32	27	23	20	17	14	11	10	8	7
1,820	1,840	39	33	28	23	20	17	14	11	10	9	7
1,840	1,860	40	35	29	24	21	18	15	12	10	9	7
1,860	1,880	41	36	30	25	22	19	16	12	10	9	8
1,880	1,900	42	37	32	26	22	19	16	13	11	9	8
1,900	1,920	43	38	33	27	23	20	17	14	11	10	8
1,920	1,940	44	39	34	28	24	21	17	14	11	10	9
1,940	1,960	45	40	35	30	24	21	18	15	12	10	9
1,960	1,980	46	41	36	31	25	22	19	16	13	10	9
1,980	2,000	48	42	37	32	27	22	19	16	13	11	9
2,000	2,020	49	43	38	33	28	23	20	17	14	11	10
2,020	2,040	50	44	39	34	29	24	21	18	15	12	10
2,040	2,060	52	46	40	35	30	25	21	18	15	12	10
2,060	2,080	53	47	41	36	31	26	22	19	16	13	11
2,080	2,100	54	48	43	37	32	27	23	20	16	13	11
2,100	2,120	55	49	44	38	33	28	23	20	17	14	11
2,120	2,140	57	51	45	39	34	29	24	21	18	15	12
2,140	2,160	58	52	46	41	35	30	25	21	18	15	12
2,160	2,180	59	53	47	42	36	31	26	22	19	16	13

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,180	2,200	61	54	48	43	38	32	27	23	20	17	14
2,200	2,220	62	56	50	44	39	33	28	23	20	17	14
2,220	2,240	63	57	51	45	40	34	29	24	21	18	15
2,240	2,260	64	58	52	46	41	36	30	25	22	19	15
2,260	2,280	66	60	53	47	42	37	31	26	22	19	16
2,280	2,300	67	61	55	49	43	38	33	27	23	20	17
2,300	2,320	68	62	56	50	44	39	34	28	24	20	17
2,320	2,340	70	63	57	51	45	40	35	30	24	21	18
2,340	2,360	71	65	59	52	46	41	36	31	25	22	19
2,360	2,380	72	66	60	54	48	42	37	32	26	22	19
2,380	2,400	73	67	61	55	49	43	38	33	28	23	20
2,400	2,420	75	69	62	56	50	44	39	34	29	24	21
2,420	2,440	76	70	64	58	52	45	40	35	30	25	21
2,440	2,460	78	71	65	59	53	47	41	36	31	26	22
2,460	2,480	79	72	66	60	54	48	42	37	32	27	23
2,480	2,500	80	74	68	61	55	49	44	38	33	28	23
2,500	2,520	82	75	69	63	57	51	45	39	34	29	24
2,520	2,540	83	77	70	64	58	52	46	41	35	30	25
2,540	2,560	84	78	71	65	59	53	47	42	36	31	26
2,560	2,580	86	79	73	67	60	54	48	43	37	32	27
2,580	2,600	87	81	74	68	62	56	50	44	39	33	28
2,600	2,620	88	82	75	69	63	57	51	45	40	34	29
2,620	2,640	90	83	77	70	64	58	52	46	41	36	30
2,640	2,660	91	85	78	72	66	59	53	47	42	37	31
2,660	2,680	93	86	80	73	67	61	55	49	43	38	32
2,680	2,700	94	87	81	74	68	62	56	50	44	39	34
2,700	2,720	95	89	82	76	69	63	57	51	45	40	35
2,720	2,740	97	90	84	77	71	65	59	52	46	41	36
2,740	2,760	98	91	85	79	72	66	60	54	48	42	37
2,760	2,780	99	93	86	80	73	67	61	55	49	43	38
2,780	2,800	101	94	88	81	75	68	62	56	50	44	39
2,800	2,820	102	96	89	83	76	70	64	58	51	45	40
2,820	2,840	103	97	90	84	77	71	65	59	53	47	41
2,840	2,860	105	98	92	85	79	72	66	60	54	48	42
2,860	2,880	106	100	93	87	80	74	67	61	55	49	43
2,880	2,900	107	101	95	88	82	75	69	63	57	50	45
2,900	2,920	109	102	96	89	83	76	70	64	58	52	46
2,920	2,940	110	104	97	91	84	78	71	65	59	53	47
2,940	2,960	112	105	99	92	86	79	73	66	60	54	48
2,960	2,980	113	106	100	93	87	80	74	68	62	56	49
2,980	3,000	114	108	101	95	88	82	75	69	63	57	51
3,000	3,020	116	109	103	96	90	83	77	70	64	58	52
3,020	3,040	117	111	104	98	91	85	78	72	66	59	53
3,040	3,060	118	112	105	99	92	86	79	73	67	61	55
3,060	3,080	120	113	107	100	94	87	81	74	68	62	56

Monthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,080	3,100	121	115	108	102	95	89	82	76	69	63	57
3,100	3,120	122	116	109	103	97	90	84	77	71	65	58
3,120	3,140	124	117	111	104	98	91	85	78	72	66	60
3,140	3,160	125	119	112	106	99	93	86	80	73	67	61
3,160	3,180	127	120	114	107	101	94	88	81	75	68	62
3,180	3,200	128	121	115	108	102	95	89	82	76	70	64
3,200	3,220	129	123	116	110	103	97	90	84	77	71	65
3,220	3,240	131	124	118	111	105	98	92	85	79	72	66
3,240	3,260	132	125	119	113	106	100	93	87	80	74	67
3,260	3,280	133	127	120	114	107	101	94	88	81	75	69
3,280	3,300	135	128	122	115	109	102	96	89	83	76	70
3,300	3,320	136	130	123	117	110	104	97	91	84	78	71
3,320	3,340	137	131	124	118	111	105	98	92	86	79	73
3,340	3,360	139	132	126	119	113	106	100	93	87	80	74
3,360	3,380	140	134	127	121	114	108	101	95	88	82	75
3,380	3,400	142	135	129	122	116	109	103	96	90	83	77
3,400	3,420	143	136	130	123	117	110	104	97	91	84	78
3,420	3,440	144	138	131	125	118	112	105	99	92	86	79
3,440	3,460	146	139	133	126	120	113	107	100	94	87	81
3,460	3,480	147	140	134	127	121	114	108	102	95	89	82
3,480	3,500	149	142	135	129	122	116	109	103	96	90	83
3,500	3,520	150	143	137	130	124	117	111	104	98	91	85
3,520	3,540	152	145	138	132	125	119	112	106	99	93	86
3,540	3,560	153	146	139	133	126	120	113	107	100	94	88
3,560	3,580	155	148	141	134	128	121	115	108	102	95	89
3,580	3,600	156	149	142	136	129	123	116	110	103	97	90
3,600	3,620	157	151	144	137	131	124	118	111	105	98	92
3,620	3,640	159	152	145	138	132	125	119	112	106	99	93
3,640	3,660	160	153	147	140	133	127	120	114	107	101	94
3,660	3,680	162	155	148	141	135	128	122	115	109	102	96
3,680	3,700	163	156	149	143	136	129	123	116	110	104	97
3,700	3,720	165	158	151	144	137	131	124	118	111	105	98
3,720	3,740	166	159	152	145	139	132	126	119	113	106	100
3,740	3,760	168	161	154	147	140	134	127	121	114	108	101
3,760	3,780	169	162	155	148	141	135	128	122	115	109	102
3,780	3,800	170	164	157	150	143	136	130	123	117	110	104
3,800	3,820	172	165	158	151	144	138	131	125	118	112	105
3,820	3,840	173	166	160	153	146	139	132	126	120	113	107
3,840	3,860	175	168	161	154	147	140	134	127	121	114	108
3,860	3,880	176	169	162	156	149	142	135	129	122	116	109
3,880	3,900	178	171	164	157	150	143	137	130	124	117	111
3,900	3,920	179	172	165	158	152	145	138	131	125	118	112
3,920	3,940	180	174	167	160	153	146	139	133	126	120	113
3,940	3,960	182	175	168	161	154	148	141	134	128	121	115
3,960	3,980	183	176	170	163	156	149	142	136	129	123	116

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,980	4,000	185	178	171	164	157	150	144	137	130	124	117
4,000	4,020	186	179	172	166	159	152	145	138	132	125	119
4,020	4,040	188	181	174	167	160	153	146	140	133	127	120
4,040	4,060	189	182	175	169	162	155	148	141	134	128	122
4,060	4,080	191	184	177	170	163	156	149	142	136	129	123
4,080	4,100	192	185	178	171	165	158	151	144	137	131	124
4,100	4,120	193	187	180	173	166	159	152	145	139	132	126
4,120	4,140	195	188	181	174	167	161	154	147	140	133	127
4,140	4,160	196	189	183	176	169	162	155	148	141	135	128
4,160	4,180	198	191	184	177	170	163	157	150	143	136	130
4,180	4,200	199	192	185	179	172	165	158	151	144	138	131
4,200	4,220	201	194	187	180	173	166	159	153	146	139	132
4,220	4,240	202	195	188	181	175	168	161	154	147	140	134
4,240	4,260	204	197	190	183	176	169	162	155	149	142	135
4,260	4,280	205	198	191	184	177	171	164	157	150	143	136
4,280	4,300	206	200	193	186	179	172	165	158	151	145	138
4,300	4,320	208	201	194	187	180	174	167	160	153	146	139
4,320	4,340	209	202	196	189	182	175	168	161	154	147	141
4,340	4,360	211	204	197	190	183	176	170	163	156	149	142
4,360	4,380	212	205	198	192	185	178	171	164	157	150	144
4,380	4,400	214	207	200	193	186	179	172	166	159	152	145
4,400	4,420	215	208	201	194	188	181	174	167	160	153	146
4,420	4,440	217	210	203	196	189	182	175	168	162	155	148
4,440	4,460	218	211	204	197	190	184	177	170	163	156	149
4,460	4,480	220	213	206	199	192	185	178	171	164	158	151
4,480	4,500	221	214	207	200	193	186	180	173	166	159	152
4,500	4,520	223	216	208	202	195	188	181	174	167	160	154
4,520	4,540	224	217	210	203	196	189	182	176	169	162	155
4,540	4,560	226	219	211	205	198	191	184	177	170	163	156
4,560	4,580	227	220	213	206	199	192	185	178	172	165	158
4,580	4,600	229	222	214	207	201	194	187	180	173	166	159
4,600	4,620	230	223	216	209	202	195	188	181	175	168	161
4,620	4,640	232	225	217	210	203	197	190	183	176	169	162
4,640	4,660	233	226	219	212	205	198	191	184	177	171	164
4,660	4,680	235	228	220	213	206	199	193	186	179	172	165
4,680	4,700	236	229	222	215	208	201	194	187	180	173	167
4,700	4,720	238	231	224	216	209	202	195	189	182	175	168
4,720	4,740	240	232	225	218	211	204	197	190	183	176	169
4,740	4,760	241	234	227	219	212	205	198	191	185	178	171
4,760	4,780	243	235	228	221	214	207	200	193	186	179	172
4,780	4,800	244	237	230	222	215	208	201	194	187	181	174
4,800	4,820	246	238	231	224	217	210	203	196	189	182	175
4,820	4,840	247	240	233	225	218	211	204	197	190	183	177
4,840	4,860	249	241	234	227	220	212	206	199	192	185	178
4,860	4,880	250	243	236	228	221	214	207	200	193	186	180

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,880	4,900	252	244	237	230	223	215	208	202	195	188	181
4,900	4,920	253	246	239	231	224	217	210	203	196	189	182
4,920	4,940	255	247	240	233	226	219	211	204	198	191	184
4,940	4,960	256	249	242	235	227	220	213	206	199	192	185
4,960	4,980	258	251	243	236	229	222	214	207	200	194	187
4,980	5,000	259	252	245	238	230	223	216	209	202	195	188
5,000	5,020	261	254	246	239	232	225	217	210	203	196	190
5,020	5,040	262	255	248	241	233	226	219	212	205	198	191
5,040	5,060	264	257	249	242	235	228	220	213	206	199	192
5,060	5,080	265	258	251	244	236	229	222	215	208	201	194
5,080	5,100	267	260	252	245	238	231	223	216	209	202	195
5,100	5,120	268	261	254	247	239	232	225	218	211	204	197
5,120	5,140	270	263	255	248	241	234	226	219	212	205	198
5,140	5,160	271	264	257	250	242	235	228	221	213	207	200
5,160	5,180	273	266	258	251	244	237	229	222	215	208	201
5,180	5,200	274	267	260	253	246	238	231	224	217	209	203
5,200	5,220	276	269	262	254	247	240	233	225	218	211	204
5,220	5,240	278	270	263	256	249	241	234	227	220	212	205
5,240	5,260	279	272	265	257	250	243	236	228	221	214	207
5,260	5,280	281	273	266	259	252	244	237	230	223	215	208
5,280	5,300	282	275	268	260	253	246	239	231	224	217	210
5,300	5,320	284	276	269	262	255	247	240	233	226	218	211
5,320	5,340	285	278	271	263	256	249	242	234	227	220	213
5,340	5,360	287	279	272	265	258	250	243	236	229	221	214
5,360	5,380	288	281	274	266	259	252	245	237	230	223	216
5,380	5,400	290	282	275	268	261	253	246	239	232	224	217
5,400	5,420	291	284	277	269	262	255	248	240	233	226	219
5,420	5,440	293	285	278	271	264	257	249	242	235	228	220
5,440	5,460	294	287	280	273	265	258	251	244	236	229	222
5,460	5,480	296	289	281	274	267	260	252	245	238	231	223
5,480	5,500	297	290	283	276	268	261	254	247	239	232	225
5,500	5,520	299	292	284	277	270	263	255	248	241	234	226
5,520	5,540	300	293	286	279	271	264	257	250	242	235	228
5,540	5,560	302	295	287	280	273	266	258	251	244	237	229
5,560	5,580	303	296	289	282	274	267	260	253	245	238	231
5,580	5,600	305	298	290	283	276	269	261	254	247	240	232
5,600	5,620	306	299	292	285	277	270	263	256	248	241	234
5,620	5,640	308	301	293	286	279	272	264	257	250	243	235
5,640	5,660	309	302	295	288	280	273	266	259	251	244	237
5,660	5,680	311	304	296	289	282	275	267	260	253	246	239
5,680	5,700	312	305	298	291	284	276	269	262	255	247	240
5,700	5,720	314	307	300	292	285	278	271	263	256	249	242
5,720	5,740	316	308	301	294	287	279	272	265	258	250	243
5,740	5,760	317	310	303	295	288	281	274	266	259	252	245
5,760	5,780	319	311	304	297	290	282	275	268	261	253	246

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,780	5,800	320	313	306	298	291	284	277	269	262	255	248
5,800	5,820	322	314	307	300	293	285	278	271	264	256	249
5,820	5,840	323	316	309	301	294	287	280	272	265	258	251
5,840	5,860	325	317	310	303	296	288	281	274	267	259	252
5,860	5,880	326	319	312	304	297	290	283	275	268	261	254
5,880	5,900	328	320	313	306	299	291	284	277	270	262	255
5,900	5,920	329	322	315	307	300	293	286	278	271	264	257
5,920	5,940	331	323	316	309	302	295	287	280	273	266	258
5,940	5,960	332	325	318	311	303	296	289	282	274	267	260
5,960	5,980	334	327	319	312	305	298	290	283	276	269	261
5,980	6,000	335	328	321	314	306	299	292	285	277	270	263
6,000	6,020	337	330	322	315	308	301	293	286	279	272	264
6,020	6,040	338	331	324	317	309	302	295	288	280	273	266
6,040	6,060	340	333	325	318	311	304	296	289	282	275	267
6,060	6,080	341	334	327	320	312	305	298	291	283	276	269
6,080	6,100	343	336	328	321	314	307	299	292	285	278	270
6,100	6,120	344	337	330	323	315	308	301	294	286	279	272
6,120	6,140	346	339	331	324	317	310	302	295	288	281	273
6,140	6,160	347	340	333	326	318	311	304	297	289	282	275
6,160	6,180	349	342	334	327	320	313	305	298	291	284	277
6,180	6,200	350	343	336	329	322	314	307	300	293	285	278
6,200	6,220	352	345	338	330	323	316	309	301	294	287	280
6,220	6,240	354	346	339	332	325	317	310	303	296	288	281
6,240	6,260	355	348	341	333	326	319	312	304	297	290	283
6,260	6,280	357	349	342	335	328	320	313	306	299	291	284
6,280	6,300	358	351	344	336	329	322	315	307	300	293	286
6,300	6,320	360	352	345	338	331	323	316	309	302	294	287
6,320	6,340	361	354	347	339	332	325	318	310	303	296	289
6,340	6,360	363	355	348	341	334	326	319	312	305	297	290
6,360	6,380	364	357	350	342	335	328	321	313	306	299	292
6,380	6,400	366	358	351	344	337	329	322	315	308	300	293
6,400	6,420	367	360	353	345	338	331	324	316	309	302	295
6,420	6,440	369	361	354	347	340	333	325	318	311	304	296
6,440	6,460	370	363	356	349	341	334	327	320	312	305	298
6,460	6,480	372	365	357	350	343	336	328	321	314	307	299
6,480	6,500	373	366	359	352	344	337	330	323	315	308	301
6,500	6,520	375	368	360	353	346	339	331	324	317	310	302
6,520	6,540	376	369	362	355	347	340	333	326	318	311	304
6,540	6,560	378	371	363	356	349	342	334	327	320	313	305
6,560	6,580	379	372	365	358	350	343	336	329	321	314	307
6,580	6,600	381	374	366	359	352	345	337	330	323	316	308
6,600	6,620	382	375	368	361	353	346	339	332	324	317	310
6,620	6,640	384	377	369	362	355	348	340	333	326	319	311
6,640	6,660	385	378	371	364	356	349	342	335	327	320	313
6,660	6,680	387	380	372	365	358	351	343	336	329	322	315

Monthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,680	6,700	388	381	374	367	360	352	345	338	331	323	316
6,700	6,720	390	383	376	368	361	354	347	339	332	325	318
6,720	6,740	392	384	377	370	363	355	348	341	334	326	319
6,740	6,760	393	386	379	371	364	357	350	342	335	328	321
6,760	6,780	395	387	380	373	366	358	351	344	337	329	322
6,780	6,800	396	389	382	374	367	360	353	345	338	331	324
6,800	6,820	398	390	383	376	369	361	354	347	340	332	325
6,820	6,840	399	392	385	377	370	363	356	348	341	334	327
6,840	6,860	401	393	386	379	372	364	357	350	343	335	328
6,860	6,880	402	395	388	380	373	366	359	351	344	337	330
6,880	6,900	404	396	389	382	375	367	360	353	346	338	331
6,900	6,920	405	398	391	383	376	369	362	354	347	340	333
6,920	6,940	407	399	392	385	378	371	363	356	349	342	334
6,940	6,960	408	401	394	387	379	372	365	358	350	343	336
6,960	6,980	410	403	395	388	381	374	366	359	352	345	337
6,980	7,000	411	404	397	390	382	375	368	361	353	346	339
7,000	7,020	413	406	398	391	384	377	369	362	355	348	340
7,020	7,040	414	407	400	393	385	378	371	364	356	349	342
7,040	7,060	416	409	401	394	387	380	372	365	358	351	343
7,060	7,080	417	410	403	396	388	381	374	367	359	352	345
7,080	7,100	419	412	404	397	390	383	375	368	361	354	346
7,100	7,120	420	413	406	399	391	384	377	370	362	355	348
7,120	7,140	422	415	407	400	393	386	378	371	364	357	349
7,140	7,160	423	416	409	402	394	387	380	373	365	358	351
7,160	7,180	425	418	410	403	396	389	381	374	367	360	353
7,180	7,200	426	419	412	405	398	390	383	376	369	361	354
7,200	7,220	428	421	414	406	399	392	385	377	370	363	356
7,220	7,240	430	422	415	408	401	393	386	379	372	364	357
7,240	7,260	431	424	417	409	402	395	388	380	373	366	359
7,260	7,280	433	425	418	411	404	396	389	382	375	367	360
7,280	7,300	434	427	420	412	405	398	391	383	376	369	362
7,300	7,320	436	428	421	414	407	399	392	385	378	370	363
7,320	7,340	437	430	423	415	408	401	394	386	379	372	365
7,340	7,360	439	431	424	417	410	402	395	388	381	373	366
7,360	7,380	440	433	426	418	411	404	397	389	382	375	368
7,380	7,400	442	434	427	420	413	405	398	391	384	376	369
7,400	7,420	443	436	429	421	414	407	400	392	385	378	371
7,420	7,440	445	437	430	423	416	409	401	394	387	380	372
7,440	7,460	446	439	432	425	417	410	403	396	388	381	374
7,460	7,480	448	441	433	426	419	412	404	397	390	383	375
7,480	7,500	449	442	435	428	420	413	406	399	391	384	377
7,500	7,520	451	444	436	429	422	415	407	400	393	386	378
7,520	7,540	452	445	438	431	423	416	409	402	394	387	380
7,540	7,560	454	447	439	432	425	418	410	403	396	389	381
7,560	7,580	455	448	441	434	426	419	412	405	397	390	383

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,580	7,600	457	450	442	435	428	421	413	406	399	392	384
7,600	7,620	458	451	444	437	429	422	415	408	400	393	386
7,620	7,640	460	453	445	438	431	424	416	409	402	395	387
7,640	7,660	461	454	447	440	432	425	418	411	403	396	389
7,660	7,680	463	456	448	441	434	427	419	412	405	398	391
7,680	7,700	464	457	450	443	436	428	421	414	407	399	392
7,700	7,720	466	459	452	444	437	430	423	415	408	401	394
7,720	7,740	468	460	453	446	439	431	424	417	410	402	395
7,740	7,760	469	462	455	447	440	433	426	418	411	404	397
7,760	7,780	471	463	456	449	442	434	427	420	413	405	398
7,780	7,800	472	465	458	450	443	436	429	421	414	407	400
7,800	7,820	474	466	459	452	445	437	430	423	416	408	401
7,820	7,840	475	468	461	453	446	439	432	424	417	410	403
7,840	7,860	477	469	462	455	448	440	433	426	419	411	404
7,860	7,880	478	471	464	456	449	442	435	427	420	413	406
7,880	7,900	480	472	465	458	451	443	436	429	422	414	407
7,900	7,920	481	474	467	459	452	445	438	430	423	416	409
7,920	7,940	483	475	468	461	454	447	439	432	425	418	410
7,940	7,960	484	477	470	463	455	448	441	434	426	419	412
7,960	7,980	486	479	471	464	457	450	442	435	428	421	413
7,980	8,000	487	480	473	466	458	451	444	437	429	422	415
8,000	8,020	489	482	474	467	460	453	445	438	431	424	416
8,020	8,040	490	483	476	469	461	454	447	440	432	425	418
8,040	8,060	492	485	477	470	463	456	448	441	434	427	419
8,060	8,080	493	486	479	472	464	457	450	443	435	428	421
8,080	8,100	495	488	480	473	466	459	451	444	437	430	422
8,100	8,120	496	489	482	475	467	460	453	446	438	431	424
8,120	8,140	498	491	483	476	469	462	454	447	440	433	425
8,140	8,160	499	492	485	478	470	463	456	449	441	434	427
8,160	8,180	501	494	486	479	472	465	457	450	443	436	429
8,180	8,200	502	495	488	481	474	466	459	452	445	437	430
8,200	8,220	504	497	490	482	475	468	461	453	446	439	432
8,220	8,240	506	498	491	484	477	469	462	455	448	440	433
8,240	8,260	507	500	493	485	478	471	464	456	449	442	435
8,260	8,280	509	501	494	487	480	472	465	458	451	443	436
8,280	8,300	510	503	496	488	481	474	467	459	452	445	438
8,300	8,320	512	504	497	490	483	475	468	461	454	446	439
8,320	8,340	513	506	499	491	484	477	470	462	455	448	441
8,340	8,360	515	507	500	493	486	478	471	464	457	449	442
8,360	8,380	516	509	502	494	487	480	473	465	458	451	444
8,380	8,400	518	510	503	496	489	481	474	467	460	452	445
8,400	8,420	519	512	505	497	490	483	476	468	461	454	447
8,420	8,440	521	513	506	499	492	485	477	470	463	456	448
8,440	8,460	522	515	508	501	493	486	479	472	464	457	450
8,460	8,480	524	517	509	502	495	488	480	473	466	459	451

Monthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,480	8,500	525	518	511	504	496	489	482	475	467	460	453
8,500	8,520	527	520	512	505	498	491	483	476	469	462	454
8,520	8,540	528	521	514	507	499	492	485	478	470	463	456
8,540	8,560	530	523	515	508	501	494	486	479	472	465	457
8,560	8,580	531	524	517	510	502	495	488	481	473	466	459
8,580	8,600	533	526	518	511	504	497	489	482	475	468	460
8,600	8,620	534	527	520	513	505	498	491	484	476	469	462
8,620	8,640	536	529	521	514	507	500	492	485	478	471	463
8,640	8,660	537	530	523	516	508	501	494	487	479	472	465
8,660	8,680	539	532	524	517	510	503	495	488	481	474	467
8,680	8,700	540	533	526	519	512	504	497	490	483	475	468
8,700	8,720	542	535	528	520	513	506	499	491	484	477	470
8,720	8,740	544	536	529	522	515	507	500	493	486	478	471
8,740	8,760	545	538	531	523	516	509	502	494	487	480	473
8,760	8,780	547	539	532	525	518	510	503	496	489	481	474
8,780	8,800	548	541	534	526	519	512	505	497	490	483	476
8,800	8,820	550	542	535	528	521	513	506	499	492	484	477
8,820	8,840	551	544	537	529	522	515	508	500	493	486	479
8,840	8,860	553	545	538	531	524	516	509	502	495	487	480
8,860	8,880	554	547	540	532	525	518	511	503	496	489	482
8,880	8,900	556	548	541	534	527	519	512	505	498	490	483
8,900	8,920	557	550	543	535	528	521	514	506	499	492	485
8,920	8,940	559	551	544	537	530	523	515	508	501	494	486
8,940	8,960	560	553	546	539	531	524	517	510	502	495	488
8,960	8,980	562	555	547	540	533	526	518	511	504	497	489
8,980	9,000	563	556	549	542	534	527	520	513	505	498	491
9,000	9,020	565	558	550	543	536	529	521	514	507	500	492
9,020	9,040	566	559	552	545	537	530	523	516	508	501	494
9,040	9,060	568	561	553	546	539	532	524	517	510	503	495
9,060	9,080	569	562	555	548	540	533	526	519	511	504	497
9,080	9,100	571	564	556	549	542	535	527	520	513	506	498
9,100	9,120	572	565	558	551	543	536	529	522	514	507	500
9,120	9,140	574	567	559	552	545	538	530	523	516	509	501
9,140	9,160	575	568	561	554	546	539	532	525	517	510	503
9,160	9,180	577	570	562	555	548	541	533	526	519	512	505
9,180	9,200	578	571	564	557	550	542	535	528	521	513	506
9,200	9,220	580	573	566	558	551	544	537	529	522	515	508
9,220	9,240	582	574	567	560	553	545	538	531	524	516	509
9,240	9,260	583	576	569	561	554	547	540	532	525	518	511
9,260	9,280	585	577	570	563	556	548	541	534	527	519	512
9,280	9,300	586	579	572	564	557	550	543	535	528	521	514
9,300	9,320	588	580	573	566	559	551	544	537	530	522	515
9,320	9,340	589	582	575	567	560	553	546	538	531	524	517
9,340	9,360	591	583	576	569	562	554	547	540	533	525	518
9,360	9,380	592	585	578	570	563	556	549	541	534	527	520

Monthly PAYROLL PERIOD
For Calendar Year 2026
Single PERSONS - UNMARRIED *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,380	9,400	594	586	579	572	565	557	550	543	536	528	521
9,400	9,420	595	588	581	573	566	559	552	544	537	530	523
9,420	9,440	597	589	582	575	568	561	553	546	539	532	524
9,440	9,460	598	591	584	577	569	562	555	548	540	533	526
9,460	9,480	600	593	585	578	571	564	556	549	542	535	527
9,480	9,500	601	594	587	580	572	565	558	551	543	536	529
9,500	9,520	603	596	588	581	574	567	559	552	545	538	530
9,520	9,540	604	597	590	583	575	568	561	554	546	539	532
9,540	9,560	606	599	591	584	577	570	562	555	548	541	533
9,560	9,580	607	600	593	586	578	571	564	557	549	542	535
9,580	9,600	609	602	594	587	580	573	565	558	551	544	536
9,600	9,620	610	603	596	589	581	574	567	560	552	545	538
9,620	9,640	612	605	597	590	583	576	568	561	554	547	539
9,640	9,660	613	606	599	592	584	577	570	563	555	548	541
9,660	9,680	615	608	600	593	586	579	571	564	557	550	543
9,680	9,700	616	609	602	595	588	580	573	566	559	551	544
9,700	9,720	618	611	604	596	589	582	575	567	560	553	546
9,720	9,740	620	612	605	598	591	583	576	569	562	554	547
9,740	9,760	621	614	607	599	592	585	578	570	563	556	549
9,760	9,780	623	615	608	601	594	586	579	572	565	557	550
9,780	9,800	624	617	610	602	595	588	581	573	566	559	552
9,800	9,820	626	618	611	604	597	589	582	575	568	560	553
9,820	9,840	627	620	613	605	598	591	584	576	569	562	555
9,840	9,860	629	621	614	607	600	592	585	578	571	563	556
9,860	9,880	630	623	616	608	601	594	587	579	572	565	558
9,880	9,900	632	624	617	610	603	595	588	581	574	566	559
9,900	9,920	633	626	619	611	604	597	590	582	575	568	561
9,920	9,940	635	627	620	613	606	599	591	584	577	570	562
9,940	9,960	636	629	622	615	607	600	593	586	578	571	564
9,960	9,980	638	631	623	616	609	602	594	587	580	573	565
9,980	10,000	639	632	625	618	610	603	596	589	581	574	567
10,000	10,020	641	634	626	619	612	605	597	590	583	576	568
10,020	10,040	642	635	628	621	613	606	599	592	584	577	570
10,040	10,060	644	637	629	622	615	608	600	593	586	579	571
10,060	10,080	645	638	631	624	616	609	602	595	587	580	573
10,080	10,100	647	640	632	625	618	611	603	596	589	582	574
10,100	10,120	648	641	634	627	619	612	605	598	590	583	576
10,120	10,140	650	643	635	628	621	614	606	599	592	585	577
10,140	10,160	651	644	637	630	622	615	608	601	593	586	579
10,160	10,180	653	646	638	631	624	617	609	602	595	588	581
10,180	10,200	654	647	640	633	626	618	611	604	597	589	582
10,200	10,220	656	649	642	634	627	620	613	605	598	591	584
10,220	10,240	658	650	643	636	629	621	614	607	600	592	585
10,240	10,260	659	652	645	637	630	623	616	608	601	594	587
10,260	10,280	661	653	646	639	632	624	617	610	603	595	588

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single **PERSONS - UNMARRIED** *Heads of Household*

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,280	10,300	662	655	648	640	633	626	619	611	604	597	590
10,300	10,320	664	656	649	642	635	627	620	613	606	598	591
10,320	10,340	665	658	651	643	636	629	622	614	607	600	593
10,340	10,360	667	659	652	645	638	630	623	616	609	601	594
10,360	10,380	668	661	654	646	639	632	625	617	610	603	596
10,380	10,400	670	662	655	648	641	633	626	619	612	604	597
10,400	10,420	671	664	657	649	642	635	628	620	613	606	599
10,420	10,440	673	665	658	651	644	637	629	622	615	608	600
10,440	10,460	674	667	660	653	645	638	631	624	616	609	602
10,460	10,480	676	669	661	654	647	640	632	625	618	611	603
10,480	10,500	677	670	663	656	648	641	634	627	619	612	605
10,500	10,520	679	672	664	657	650	643	635	628	621	614	606
10,520	10,540	680	673	666	659	651	644	637	630	622	615	608
10,540	10,560	682	675	667	660	653	646	638	631	624	617	609
10,560	10,580	683	676	669	662	654	647	640	633	625	618	611
10,580	10,600	685	678	670	663	656	649	641	634	627	620	612
10,600	10,620	686	679	672	665	657	650	643	636	628	621	614
10,620	10,640	688	681	673	666	659	652	644	637	630	623	615
10,640	10,660	689	682	675	668	660	653	646	639	631	624	617
10,660	10,680	691	684	676	669	662	655	647	640	633	626	619
10,680	10,700	692	685	678	671	664	656	649	642	635	627	620
10,700	10,720	694	687	680	672	665	658	651	643	636	629	622
10,720	10,740	696	688	681	674	667	659	652	645	638	630	623
10,740	10,760	697	690	683	675	668	661	654	646	639	632	625
10,760	10,780	699	691	684	677	670	662	655	648	641	633	626
10,780	10,800	700	693	686	678	671	664	657	649	642	635	628
10,800	10,820	702	694	687	680	673	665	658	651	644	636	629
10,820	10,840	703	696	689	681	674	667	660	652	645	638	631
10,840	10,860	705	697	690	683	676	668	661	654	647	639	632
10,860	10,880	706	699	692	684	677	670	663	655	648	641	634
10,880	10,900	708	700	693	686	679	671	664	657	650	642	635
10,900	10,920	710	702	695	687	680	673	666	658	651	644	637
10,920	10,940	711	704	696	689	682	675	667	660	653	646	638
10,940	10,960	713	705	698	691	683	676	669	662	654	647	640
10,960	10,980	714	707	699	692	685	678	670	663	656	649	641
10,980	11,000	716	708	701	694	686	679	672	665	657	650	643
11,000	11,020	717	710	702	695	688	681	673	666	659	652	644
11,020	11,040	719	712	704	697	689	682	675	668	660	653	646
11,040	11,060	721	713	706	698	691	684	676	669	662	655	647
11,060	11,080	722	715	707	700	692	685	678	671	663	656	649
11,080	11,100	724	716	709	701	694	687	679	672	665	658	650
11,100	11,120	725	718	710	703	695	688	681	674	666	659	652
11,120	11,140	727	719	712	704	697	690	682	675	668	661	653
11,140	11,160	729	721	713	706	698	691	684	677	669	662	655
11,160	11,180	730	723	715	708	700	693	685	678	671	664	657

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
11,180	11,200	732	724	717	709	702	694	687	680	673	665	658
11,200	11,220	733	726	718	711	703	696	689	681	674	667	660
11,220	11,240	735	727	720	712	705	697	690	683	676	668	661
11,240	11,260	736	729	721	714	706	699	692	684	677	670	663
11,260	11,280	738	731	723	715	708	700	693	686	679	671	664
11,280	11,300	740	732	725	717	709	702	695	687	680	673	666
11,300	11,320	741	734	726	719	711	704	696	689	682	674	667
11,320	11,340	743	735	728	720	713	705	698	690	683	676	669
11,340	11,360	744	737	729	722	714	707	699	692	685	677	670
11,360	11,380	746	738	731	723	716	708	701	693	686	679	672
11,380	11,400	748	740	732	725	717	710	702	695	688	680	673
11,400	11,420	749	742	734	727	719	711	704	696	689	682	675
11,420	11,440	751	743	736	728	721	713	705	698	691	684	676
11,440	11,460	752	745	737	730	722	715	707	700	692	685	678
11,460	11,480	754	746	739	731	724	716	709	701	694	687	679
11,480	11,500	755	748	740	733	725	718	710	703	695	688	681
11,500	11,520	757	749	742	734	727	719	712	704	697	690	682
11,520	11,540	759	751	744	736	728	721	713	706	698	691	684
11,540	11,560	760	753	745	738	730	723	715	707	700	693	685
11,560	11,580	762	754	747	739	732	724	717	709	701	694	687
11,580	11,600	763	756	748	741	733	726	718	711	703	696	688
11,600	11,620	765	757	750	742	735	727	720	712	705	697	690
11,620	11,640	766	759	751	744	736	729	721	714	706	699	691
11,640	11,660	768	761	753	745	738	730	723	715	708	700	693
11,660	11,680	770	762	755	747	740	732	724	717	709	702	695
11,680	11,700	771	764	756	749	741	734	726	719	711	703	696
11,700	11,720	773	765	758	750	743	735	728	720	713	705	698
11,720	11,740	774	767	759	752	744	737	729	722	714	707	699
11,740	11,760	776	768	761	753	746	738	731	723	716	708	701
11,760	11,780	778	770	762	755	747	740	732	725	717	710	702
11,780	11,800	779	772	764	757	749	741	734	726	719	711	704
11,800	11,820	781	773	766	758	751	743	736	728	720	713	705
11,820	11,840	782	775	767	760	752	745	737	730	722	714	707
11,840	11,860	784	776	769	761	754	746	739	731	724	716	709
11,860	11,880	785	778	770	763	755	748	740	733	725	718	710
11,880	11,900	787	779	772	764	757	749	742	734	727	719	712
11,900	11,920	789	781	774	766	758	751	743	736	728	721	713
11,920	11,940	790	783	775	768	760	753	745	737	730	722	715
11,940	11,960	792	784	777	769	762	754	747	739	732	724	716
11,960	11,980	793	786	778	771	763	756	748	741	733	726	718
11,980	12,000	795	787	780	772	765	757	750	742	735	727	720

AMOUNT OF INCOME TAX TO BE WITHHELD
7.9% of excess over $12,000 plus

12000 & over	796	788	781	773	766	758	751	743	735	728	720

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	400	0	0	0	0	0	0	0	0	0	0	0
400	420	1	0	0	0	0	0	0	0	0	0	0
420	440	1	0	0	0	0	0	0	0	0	0	0
440	460	1	0	0	0	0	0	0	0	0	0	0
460	480	2	0	0	0	0	0	0	0	0	0	0
480	500	2	0	0	0	0	0	0	0	0	0	0
500	520	2	1	0	0	0	0	0	0	0	0	0
520	540	2	1	0	0	0	0	0	0	0	0	0
540	560	3	1	0	0	0	0	0	0	0	0	0
560	580	3	2	0	0	0	0	0	0	0	0	0
580	600	3	2	1	0	0	0	0	0	0	0	0
600	620	3	2	1	0	0	0	0	0	0	0	0
620	640	4	2	1	0	0	0	0	0	0	0	0
640	660	4	3	1	0	0	0	0	0	0	0	0
660	680	4	3	2	0	0	0	0	0	0	0	0
680	700	5	3	2	1	0	0	0	0	0	0	0
700	720	5	4	2	1	0	0	0	0	0	0	0
720	740	5	4	2	1	0	0	0	0	0	0	0
740	760	5	4	3	1	0	0	0	0	0	0	0
760	780	6	4	3	2	0	0	0	0	0	0	0
780	800	6	5	3	2	1	0	0	0	0	0	0
800	820	6	5	4	2	1	0	0	0	0	0	0
820	840	7	5	4	3	1	0	0	0	0	0	0
840	860	7	5	4	3	1	0	0	0	0	0	0
860	880	7	6	4	3	2	0	0	0	0	0	0
880	900	7	6	5	3	2	1	0	0	0	0	0
900	920	8	6	5	4	2	1	0	0	0	0	0
920	940	8	7	5	4	3	1	0	0	0	0	0
940	960	8	7	6	4	3	2	0	0	0	0	0
960	980	9	7	6	5	3	2	0	0	0	0	0
980	1,000	9	7	6	5	3	2	1	0	0	0	0
1,000	1,020	9	8	6	5	4	2	1	0	0	0	0
1,020	1,040	9	8	7	5	4	3	1	0	0	0	0
1,040	1,060	10	8	7	6	4	3	2	0	0	0	0
1,060	1,080	10	9	7	6	5	3	2	1	0	0	0
1,080	1,100	10	9	8	6	5	4	2	1	0	0	0
1,100	1,120	10	9	8	6	5	4	2	1	0	0	0
1,120	1,140	11	9	8	7	5	4	3	1	0	0	0
1,140	1,160	11	10	8	7	6	4	3	2	0	0	0
1,160	1,180	11	10	9	7	6	5	3	2	1	0	0
1,180	1,200	12	10	9	8	6	5	4	2	1	0	0
1,200	1,220	12	11	9	8	7	5	4	3	1	0	0
1,220	1,240	12	11	9	8	7	5	4	3	1	0	0
1,240	1,260	12	11	10	8	7	6	4	3	2	0	0
1,260	1,280	13	11	10	9	7	6	5	3	2	1	0

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,280	1,300	13	12	10	9	8	6	5	4	2	1	0
1,300	1,320	13	12	11	9	8	7	5	4	3	1	0
1,320	1,340	14	12	11	10	8	7	6	4	3	2	0
1,340	1,360	14	12	11	10	8	7	6	4	3	2	0
1,360	1,380	14	13	11	10	9	7	6	5	3	2	1
1,380	1,400	14	13	12	10	9	8	6	5	4	2	1
1,400	1,420	15	13	12	11	9	8	7	5	4	3	1
1,420	1,440	15	14	12	11	10	8	7	6	4	3	2
1,440	1,460	15	14	13	11	10	9	7	6	5	3	2
1,460	1,480	16	14	13	12	10	9	7	6	5	3	2
1,480	1,500	16	14	13	12	10	9	8	6	5	4	2
1,500	1,520	16	15	13	12	11	9	8	7	5	4	3
1,520	1,540	16	15	14	12	11	10	8	7	6	4	3
1,540	1,560	17	15	14	13	11	10	9	7	6	5	3
1,560	1,580	17	16	14	13	12	10	9	8	6	5	4
1,580	1,600	17	16	15	13	12	11	9	8	7	5	4
1,600	1,620	17	16	15	13	12	11	9	8	7	5	4
1,620	1,640	18	16	15	14	12	11	10	8	7	6	4
1,640	1,660	18	17	15	14	13	11	10	9	7	6	5
1,660	1,680	18	17	16	14	13	12	10	9	8	6	5
1,680	1,700	19	17	16	15	13	12	11	9	8	7	5
1,700	1,720	19	18	16	15	14	12	11	10	8	7	6
1,720	1,740	19	18	16	15	14	12	11	10	8	7	6
1,740	1,760	19	18	17	15	14	13	11	10	9	7	6
1,760	1,780	20	18	17	16	14	13	12	10	9	8	6
1,780	1,800	20	19	17	16	15	13	12	11	9	8	7
1,800	1,820	20	19	18	16	15	14	12	11	10	8	7
1,820	1,840	21	19	18	17	15	14	13	11	10	9	7
1,840	1,860	21	19	18	17	15	14	13	11	10	9	7
1,860	1,880	21	20	18	17	16	14	13	12	10	9	8
1,880	1,900	21	20	19	17	16	15	13	12	11	9	8
1,900	1,920	22	20	19	18	16	15	14	12	11	10	8
1,920	1,940	22	21	19	18	17	15	14	13	11	10	9
1,940	1,960	22	21	20	18	17	16	14	13	12	10	9
1,960	1,980	23	21	20	19	17	16	14	13	12	10	9
1,980	2,000	23	21	20	19	17	16	15	13	12	11	9
2,000	2,020	24	22	20	19	18	16	15	14	12	11	10
2,020	2,040	25	22	21	19	18	17	15	14	13	11	10
2,040	2,060	25	22	21	20	18	17	16	14	13	12	10
2,060	2,080	26	23	21	20	19	17	16	15	13	12	11
2,080	2,100	26	23	22	20	19	18	16	15	14	12	11
2,100	2,120	27	24	22	20	19	18	16	15	14	12	11
2,120	2,140	28	25	22	21	19	18	17	15	14	13	11
2,140	2,160	28	25	22	21	20	18	17	16	14	13	12
2,160	2,180	29	26	23	21	20	19	17	16	15	13	12

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,180	2,200	30	27	24	22	20	19	18	16	15	14	12
2,200	2,220	30	27	24	22	21	19	18	17	15	14	13
2,220	2,240	31	28	25	22	21	19	18	17	15	14	13
2,240	2,260	32	29	25	22	21	20	18	17	16	14	13
2,260	2,280	32	29	26	23	21	20	19	17	16	15	13
2,280	2,300	33	30	27	24	22	20	19	18	16	15	14
2,300	2,320	34	30	27	24	22	21	19	18	17	15	14
2,320	2,340	34	31	28	25	22	21	20	18	17	16	14
2,340	2,360	35	32	29	26	23	21	20	18	17	16	14
2,360	2,380	35	32	29	26	23	21	20	19	17	16	15
2,380	2,400	36	33	30	27	24	22	20	19	18	16	15
2,400	2,420	37	34	31	28	25	22	21	19	18	17	15
2,420	2,440	37	34	31	28	25	22	21	20	18	17	16
2,440	2,460	38	35	32	29	26	23	21	20	19	17	16
2,460	2,480	39	36	33	29	26	23	21	20	19	17	16
2,480	2,500	39	36	33	30	27	24	22	20	19	18	16
2,500	2,520	40	37	34	31	28	25	22	21	19	18	17
2,520	2,540	41	38	34	31	28	25	22	21	20	18	17
2,540	2,560	41	38	35	32	29	26	23	21	20	19	17
2,560	2,580	42	39	36	33	30	27	24	22	20	19	18
2,580	2,600	42	39	36	33	30	27	24	22	21	19	18
2,600	2,620	43	40	37	34	31	28	25	22	21	19	18
2,620	2,640	44	41	38	35	32	29	25	22	21	20	18
2,640	2,660	44	41	38	35	32	29	26	23	21	20	19
2,660	2,680	45	42	39	36	33	30	27	24	22	20	19
2,680	2,700	46	43	40	37	33	30	27	24	22	21	19
2,700	2,720	46	43	40	37	34	31	28	25	22	21	20
2,720	2,740	47	44	41	38	35	32	29	26	23	21	20
2,740	2,760	48	45	41	38	35	32	29	26	23	21	20
2,760	2,780	48	45	42	39	36	33	30	27	24	22	20
2,780	2,800	50	46	43	40	37	34	31	28	24	22	21
2,800	2,820	51	46	43	40	37	34	31	28	25	22	21
2,820	2,840	52	47	44	41	38	35	32	29	26	23	21
2,840	2,860	53	48	45	42	39	36	32	29	26	23	21
2,860	2,880	54	49	45	42	39	36	33	30	27	24	22
2,880	2,900	55	50	46	43	40	37	34	31	28	25	22
2,900	2,920	56	51	47	44	41	37	34	31	28	25	22
2,920	2,940	57	52	47	44	41	38	35	32	29	26	23
2,940	2,960	58	53	48	45	42	39	36	33	30	27	23
2,960	2,980	59	54	49	45	42	39	36	33	30	27	24
2,980	3,000	61	55	50	46	43	40	37	34	31	28	25
3,000	3,020	62	56	51	47	44	41	38	35	32	28	25
3,020	3,040	63	57	52	47	44	41	38	35	32	29	26
3,040	3,060	64	59	53	48	45	42	39	36	33	30	27
3,060	3,080	65	60	54	49	46	43	40	36	33	30	27

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,080	3,100	66	61	56	50	46	43	40	37	34	31	28
3,100	3,120	67	62	57	51	47	44	41	38	35	32	29
3,120	3,140	68	63	58	52	48	45	41	38	35	32	29
3,140	3,160	69	64	59	54	48	45	42	39	36	33	30
3,160	3,180	70	65	60	55	49	46	43	40	37	34	31
3,180	3,200	72	66	61	56	51	46	43	40	37	34	31
3,200	3,220	73	67	62	57	52	47	44	41	38	35	32
3,220	3,240	74	68	63	58	53	48	45	42	39	36	32
3,240	3,260	75	70	64	59	54	49	45	42	39	36	33
3,260	3,280	76	71	65	60	55	50	46	43	40	37	34
3,280	3,300	77	72	67	61	56	51	47	44	40	37	34
3,300	3,320	78	73	68	62	57	52	47	44	41	38	35
3,320	3,340	79	74	69	63	58	53	48	45	42	39	36
3,340	3,360	80	75	70	65	59	54	49	45	42	39	36
3,360	3,380	81	76	71	66	60	55	50	46	43	40	37
3,380	3,400	83	77	72	67	62	56	51	47	44	41	38
3,400	3,420	84	78	73	68	63	57	52	47	44	41	38
3,420	3,440	85	79	74	69	64	58	53	48	45	42	39
3,440	3,460	86	81	75	70	65	60	54	49	46	43	39
3,460	3,480	87	82	76	71	66	61	55	50	46	43	40
3,480	3,500	88	83	78	72	67	62	57	51	47	44	41
3,500	3,520	89	84	79	73	68	63	58	52	48	44	41
3,520	3,540	90	85	80	74	69	64	59	54	48	45	42
3,540	3,560	91	86	81	76	70	65	60	55	49	46	43
3,560	3,580	92	87	82	77	71	66	61	56	50	46	43
3,580	3,600	94	88	83	78	73	67	62	57	52	47	44
3,600	3,620	95	89	84	79	74	68	63	58	53	48	45
3,620	3,640	96	90	85	80	75	69	64	59	54	49	45
3,640	3,660	98	92	86	81	76	71	65	60	55	50	46
3,660	3,680	99	93	87	82	77	72	66	61	56	51	47
3,680	3,700	100	94	89	83	78	73	68	62	57	52	47
3,700	3,720	101	95	90	84	79	74	69	63	58	53	48
3,720	3,740	103	97	91	85	80	75	70	65	59	54	49
3,740	3,760	104	98	92	87	81	76	71	66	60	55	50
3,760	3,780	105	99	93	88	82	77	72	67	61	56	51
3,780	3,800	107	100	94	89	84	78	73	68	63	57	52
3,800	3,820	108	102	96	90	85	79	74	69	64	58	53
3,820	3,840	109	103	97	91	86	80	75	70	65	60	54
3,840	3,860	110	104	98	92	87	82	76	71	66	61	55
3,860	3,880	112	106	99	93	88	83	77	72	67	62	56
3,880	3,900	113	107	101	95	89	84	79	73	68	63	58
3,900	3,920	114	108	102	96	90	85	80	74	69	64	59
3,920	3,940	116	109	103	97	91	86	81	76	70	65	60
3,940	3,960	117	111	105	98	92	87	82	77	71	66	61
3,960	3,980	118	112	106	100	94	88	83	78	72	67	62

Monthly PAYROLL PERIOD
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,980	4,000	119	113	107	101	95	89	84	79	74	68	63
4,000	4,020	121	115	108	102	96	90	85	80	75	69	64
4,020	4,040	122	116	110	104	98	91	86	81	76	71	65
4,040	4,060	123	117	111	105	99	93	87	82	77	72	66
4,060	4,080	124	118	112	106	100	94	88	83	78	73	67
4,080	4,100	126	120	114	107	101	95	90	84	79	74	69
4,100	4,120	127	121	115	109	103	97	91	85	80	75	70
4,120	4,140	128	122	116	110	104	98	92	87	81	76	71
4,140	4,160	130	123	117	111	105	99	93	88	82	77	72
4,160	4,180	131	125	119	113	106	100	94	89	83	78	73
4,180	4,200	132	126	120	114	108	102	96	90	85	79	74
4,200	4,220	133	127	121	115	109	103	97	91	86	80	75
4,220	4,240	135	129	123	116	110	104	98	92	87	82	76
4,240	4,260	136	130	124	118	112	105	99	93	88	83	77
4,260	4,280	137	131	125	119	113	107	101	95	89	84	78
4,280	4,300	139	132	126	120	114	108	102	96	90	85	80
4,300	4,320	140	134	128	122	115	109	103	97	91	86	81
4,320	4,340	141	135	129	123	117	111	105	98	92	87	82
4,340	4,360	142	136	130	124	118	112	106	100	94	88	83
4,360	4,380	144	138	131	125	119	113	107	101	95	89	84
4,380	4,400	145	139	133	127	121	114	108	102	96	90	85
4,400	4,420	146	140	134	128	122	116	110	104	97	91	86
4,420	4,440	148	141	135	129	123	117	111	105	99	93	87
4,440	4,460	149	143	137	130	124	118	112	106	100	94	88
4,460	4,480	151	144	138	132	126	120	113	107	101	95	89
4,480	4,500	152	145	139	133	127	121	115	109	103	96	91
4,500	4,520	153	147	140	134	128	122	116	110	104	98	92
4,520	4,540	155	148	142	136	130	123	117	111	105	99	93
4,540	4,560	156	149	143	137	131	125	119	112	106	100	94
4,560	4,580	157	151	144	138	132	126	120	114	108	102	95
4,580	4,600	159	152	146	139	133	127	121	115	109	103	97
4,600	4,620	160	154	147	141	135	129	122	116	110	104	98
4,620	4,640	161	155	148	142	136	130	124	118	112	105	99
4,640	4,660	163	156	150	143	137	131	125	119	113	107	101
4,660	4,680	164	158	151	145	138	132	126	120	114	108	102
4,680	4,700	165	159	153	146	140	134	128	121	115	109	103
4,700	4,720	167	160	154	147	141	135	129	123	117	111	104
4,720	4,740	168	162	155	149	142	136	130	124	118	112	106
4,740	4,760	170	163	157	150	144	137	131	125	119	113	107
4,760	4,780	171	164	158	151	145	139	133	127	120	114	108
4,780	4,800	172	166	159	153	146	140	134	128	122	116	110
4,800	4,820	174	167	161	154	148	141	135	129	123	117	111
4,820	4,840	175	169	162	156	149	143	137	130	124	118	112
4,840	4,860	176	170	163	157	150	144	138	132	126	119	113
4,860	4,880	178	171	165	158	152	145	139	133	127	121	115

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,880	4,900	179	173	166	160	153	147	140	134	128	122	116
4,900	4,920	180	174	167	161	155	148	142	136	129	123	117
4,920	4,940	182	175	169	162	156	149	143	137	131	125	119
4,940	4,960	183	177	170	164	157	151	144	138	132	126	120
4,960	4,980	185	178	172	165	159	152	146	139	133	127	121
4,980	5,000	186	179	173	166	160	153	147	141	135	128	122
5,000	5,020	187	181	174	168	161	155	148	142	136	130	124
5,020	5,040	189	182	176	169	163	156	150	143	137	131	125
5,040	5,060	190	183	177	171	164	158	151	145	138	132	126
5,060	5,080	191	185	178	172	165	159	152	146	140	134	127
5,080	5,100	193	186	180	173	167	160	154	147	141	135	129
5,100	5,120	194	188	181	175	168	162	155	149	142	136	130
5,120	5,140	195	189	182	176	169	163	156	150	144	137	131
5,140	5,160	197	190	184	177	171	164	158	151	145	139	133
5,160	5,180	198	192	185	179	172	166	159	153	146	140	134
5,180	5,200	199	193	187	180	174	167	161	154	148	141	135
5,200	5,220	201	194	188	181	175	168	162	155	149	143	136
5,220	5,240	202	196	189	183	176	170	163	157	150	144	138
5,240	5,260	204	197	191	184	178	171	165	158	152	145	139
5,260	5,280	205	198	192	185	179	172	166	160	153	147	140
5,280	5,300	206	200	193	187	180	174	167	161	154	148	142
5,300	5,320	208	201	195	188	182	175	169	162	156	149	143
5,320	5,340	209	203	196	190	183	177	170	164	157	151	144
5,340	5,360	210	204	197	191	184	178	171	165	158	152	146
5,360	5,380	212	205	199	192	186	179	173	166	160	153	147
5,380	5,400	213	207	200	194	187	181	174	168	161	155	148
5,400	5,420	214	208	201	195	189	182	176	169	163	156	150
5,420	5,440	216	209	203	196	190	183	177	170	164	157	151
5,440	5,460	217	211	204	198	191	185	178	172	165	159	152
5,460	5,480	219	212	206	199	193	186	180	173	167	160	154
5,480	5,500	220	213	207	200	194	187	181	174	168	162	155
5,500	5,520	221	215	208	202	195	189	182	176	169	163	156
5,520	5,540	223	216	210	203	197	190	184	177	171	164	158
5,540	5,560	224	217	211	205	198	192	185	179	172	166	159
5,560	5,580	225	219	212	206	199	193	186	180	173	167	160
5,580	5,600	227	220	214	207	201	194	188	181	175	168	162
5,600	5,620	228	222	215	209	202	196	189	183	176	170	163
5,620	5,640	229	223	216	210	203	197	190	184	178	171	165
5,640	5,660	231	224	218	211	205	198	192	185	179	172	166
5,660	5,680	232	226	219	213	206	200	193	187	180	174	167
5,680	5,700	233	227	221	214	208	201	195	188	182	175	169
5,700	5,720	235	228	222	215	209	202	196	189	183	176	170
5,720	5,740	236	230	223	217	210	204	197	191	184	178	171
5,740	5,760	238	231	225	218	212	205	199	192	186	179	173
5,760	5,780	239	232	226	219	213	206	200	194	187	181	174

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,780	5,800	240	234	227	221	214	208	201	195	188	182	175
5,800	5,820	242	235	229	222	216	209	203	196	190	183	177
5,820	5,840	243	237	230	224	217	211	204	198	191	185	178
5,840	5,860	244	238	231	225	218	212	205	199	192	186	180
5,860	5,880	246	239	233	226	220	213	207	200	194	187	181
5,880	5,900	247	241	234	228	221	215	208	202	195	189	182
5,900	5,920	248	242	235	229	223	216	210	203	197	190	184
5,920	5,940	250	243	237	230	224	217	211	204	198	191	185
5,940	5,960	251	245	238	232	225	219	212	206	199	193	186
5,960	5,980	253	246	240	233	227	220	214	207	201	194	188
5,980	6,000	254	247	241	234	228	221	215	208	202	196	189
6,000	6,020	255	249	242	236	229	223	216	210	203	197	190
6,020	6,040	257	250	244	237	231	224	218	211	205	198	192
6,040	6,060	258	251	245	239	232	226	219	213	206	200	193
6,060	6,080	259	253	246	240	233	227	220	214	207	201	194
6,080	6,100	261	254	248	241	235	228	222	215	209	202	196
6,100	6,120	262	256	249	243	236	230	223	217	210	204	197
6,120	6,140	263	257	250	244	237	231	224	218	212	205	199
6,140	6,160	265	258	252	245	239	232	226	219	213	206	200
6,160	6,180	266	260	253	247	240	234	227	221	214	208	201
6,180	6,200	267	261	255	248	242	235	229	222	216	209	203
6,200	6,220	269	262	256	249	243	236	230	223	217	210	204
6,220	6,240	270	264	257	251	244	238	231	225	218	212	205
6,240	6,260	272	265	259	252	246	239	233	226	220	213	207
6,260	6,280	273	266	260	253	247	240	234	228	221	215	208
6,280	6,300	274	268	261	255	248	242	235	229	222	216	209
6,300	6,320	276	269	263	256	250	243	237	230	224	217	211
6,320	6,340	277	271	264	258	251	245	238	232	225	219	212
6,340	6,360	278	272	265	259	252	246	239	233	226	220	214
6,360	6,380	280	273	267	260	254	247	241	234	228	221	215
6,380	6,400	281	275	268	262	255	249	242	236	229	223	216
6,400	6,420	283	276	269	263	257	250	244	237	231	224	218
6,420	6,440	284	277	271	264	258	251	245	238	232	225	219
6,440	6,460	286	279	272	266	259	253	246	240	233	227	220
6,460	6,480	287	280	274	267	261	254	248	241	235	228	222
6,480	6,500	288	282	275	268	262	255	249	242	236	230	223
6,500	6,520	290	283	276	270	263	257	250	244	237	231	224
6,520	6,540	291	284	278	271	265	258	252	245	239	232	226
6,540	6,560	293	286	279	273	266	260	253	247	240	234	227
6,560	6,580	294	287	280	274	267	261	254	248	241	235	228
6,580	6,600	296	289	282	275	269	262	256	249	243	236	230
6,600	6,620	297	290	283	277	270	264	257	251	244	238	231
6,620	6,640	298	292	285	278	271	265	258	252	246	239	233
6,640	6,660	300	293	286	279	273	266	260	253	247	240	234
6,660	6,680	301	294	288	281	274	268	261	255	248	242	235

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,680	6,700	303	296	289	282	276	269	263	256	250	243	237
6,700	6,720	304	297	290	284	277	270	264	257	251	244	238
6,720	6,740	306	299	292	285	278	272	265	259	252	246	239
6,740	6,760	307	300	293	287	280	273	267	260	254	247	241
6,760	6,780	309	302	295	288	281	274	268	262	255	249	242
6,780	6,800	310	303	296	289	283	276	269	263	256	250	243
6,800	6,820	311	305	298	291	284	277	271	264	258	251	245
6,820	6,840	313	306	299	292	285	279	272	266	259	253	246
6,840	6,860	314	307	301	294	287	280	273	267	260	254	248
6,860	6,880	316	309	302	295	288	281	275	268	262	255	249
6,880	6,900	317	310	303	297	290	283	276	270	263	257	250
6,900	6,920	319	312	305	298	291	284	278	271	265	258	252
6,920	6,940	320	313	306	299	293	286	279	272	266	259	253
6,940	6,960	322	315	308	301	294	287	280	274	267	261	254
6,960	6,980	323	316	309	302	295	289	282	275	269	262	256
6,980	7,000	324	318	311	304	297	290	283	276	270	264	257
7,000	7,020	326	319	312	305	298	292	285	278	271	265	258
7,020	7,040	327	320	314	307	300	293	286	279	273	266	260
7,040	7,060	329	322	315	308	301	294	288	281	274	268	261
7,060	7,080	330	323	316	310	303	296	289	282	275	269	262
7,080	7,100	332	325	318	311	304	297	290	284	277	270	264
7,100	7,120	333	326	319	312	306	299	292	285	278	272	265
7,120	7,140	334	328	321	314	307	300	293	286	280	273	267
7,140	7,160	336	329	322	315	308	302	295	288	281	274	268
7,160	7,180	337	330	324	317	310	303	296	289	282	276	269
7,180	7,200	339	332	325	318	311	304	298	291	284	277	271
7,200	7,220	340	333	326	320	313	306	299	292	285	278	272
7,220	7,240	342	335	328	321	314	307	300	294	287	280	273
7,240	7,260	343	336	329	323	316	309	302	295	288	281	275
7,260	7,280	345	338	331	324	317	310	303	296	290	283	276
7,280	7,300	346	339	332	325	319	312	305	298	291	284	277
7,300	7,320	347	341	334	327	320	313	306	299	293	286	279
7,320	7,340	349	342	335	328	321	315	308	301	294	287	280
7,340	7,360	350	343	337	330	323	316	309	302	295	289	282
7,360	7,380	352	345	338	331	324	317	311	304	297	290	283
7,380	7,400	353	346	339	333	326	319	312	305	298	291	285
7,400	7,420	355	348	341	334	327	320	313	307	300	293	286
7,420	7,440	356	349	342	335	329	322	315	308	301	294	287
7,440	7,460	358	351	344	337	330	323	316	309	303	296	289
7,460	7,480	359	352	345	338	331	325	318	311	304	297	290
7,480	7,500	360	354	347	340	333	326	319	312	305	299	292
7,500	7,520	362	355	348	341	334	328	321	314	307	300	293
7,520	7,540	363	356	350	343	336	329	322	315	308	301	295
7,540	7,560	365	358	351	344	337	330	324	317	310	303	296
7,560	7,580	366	359	352	346	339	332	325	318	311	304	298

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,580	7,600	368	361	354	347	340	333	326	320	313	306	299
7,600	7,620	369	362	355	348	342	335	328	321	314	307	300
7,620	7,640	370	364	357	350	343	336	329	322	316	309	302
7,640	7,660	372	365	358	351	344	338	331	324	317	310	303
7,660	7,680	373	366	360	353	346	339	332	325	318	312	305
7,680	7,700	375	368	361	354	347	340	334	327	320	313	306
7,700	7,720	376	369	362	356	349	342	335	328	321	314	308
7,720	7,740	378	371	364	357	350	343	336	330	323	316	309
7,740	7,760	379	372	365	359	352	345	338	331	324	317	310
7,760	7,780	381	374	367	360	353	346	339	332	326	319	312
7,780	7,800	382	375	368	361	355	348	341	334	327	320	313
7,800	7,820	383	377	370	363	356	349	342	335	329	322	315
7,820	7,840	385	378	371	364	357	351	344	337	330	323	316
7,840	7,860	386	379	373	366	359	352	345	338	331	325	318
7,860	7,880	388	381	374	367	360	353	347	340	333	326	319
7,880	7,900	389	382	375	369	362	355	348	341	334	327	321
7,900	7,920	391	384	377	370	363	356	349	343	336	329	322
7,920	7,940	392	385	378	371	365	358	351	344	337	330	323
7,940	7,960	394	387	380	373	366	359	352	345	339	332	325
7,960	7,980	395	388	381	374	367	361	354	347	340	333	326
7,980	8,000	396	390	383	376	369	362	355	348	341	335	328
8,000	8,020	398	391	384	377	370	364	357	350	343	336	329
8,020	8,040	399	392	386	379	372	365	358	351	344	337	331
8,040	8,060	401	394	387	380	373	366	360	353	346	339	332
8,060	8,080	402	395	388	382	375	368	361	354	347	340	334
8,080	8,100	404	397	390	383	376	369	362	356	349	342	335
8,100	8,120	405	398	391	384	378	371	364	357	350	343	336
8,120	8,140	406	400	393	386	379	372	365	358	352	345	338
8,140	8,160	408	401	394	387	380	374	367	360	353	346	339
8,160	8,180	409	402	396	389	382	375	368	361	354	348	341
8,180	8,200	411	404	397	390	383	376	370	363	356	349	342
8,200	8,220	412	405	398	392	385	378	371	364	357	350	344
8,220	8,240	414	407	400	393	386	379	372	366	359	352	345
8,240	8,260	415	408	401	395	388	381	374	367	360	353	346
8,260	8,280	417	410	403	396	389	382	375	368	362	355	348
8,280	8,300	418	411	404	397	391	384	377	370	363	356	349
8,300	8,320	419	413	406	399	392	385	378	371	365	358	351
8,320	8,340	421	414	407	400	393	387	380	373	366	359	352
8,340	8,360	422	415	409	402	395	388	381	374	367	361	354
8,360	8,380	424	417	410	403	396	389	383	376	369	362	355
8,380	8,400	425	418	411	405	398	391	384	377	370	363	357
8,400	8,420	427	420	413	406	399	392	385	379	372	365	358
8,420	8,440	428	421	414	407	401	394	387	380	373	366	359
8,440	8,460	430	423	416	409	402	395	388	381	375	368	361
8,460	8,480	431	424	417	410	403	397	390	383	376	369	362

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,480	8,500	433	426	419	412	405	398	391	384	377	371	364
8,500	8,520	434	427	420	413	406	400	393	386	379	372	365
8,520	8,540	436	429	422	415	408	401	394	387	380	373	367
8,540	8,560	437	430	423	416	409	402	396	389	382	375	368
8,560	8,580	439	432	424	418	411	404	397	390	383	376	370
8,580	8,600	440	433	426	419	412	405	398	392	385	378	371
8,600	8,620	442	435	428	420	414	407	400	393	386	379	372
8,620	8,640	444	436	429	422	415	408	401	394	388	381	374
8,640	8,660	445	438	431	423	416	410	403	396	389	382	375
8,660	8,680	447	439	432	425	418	411	404	397	390	384	377
8,680	8,700	448	441	434	426	419	412	406	399	392	385	378
8,700	8,720	450	442	435	428	421	414	407	400	393	386	380
8,720	8,740	451	444	437	429	422	415	408	402	395	388	381
8,740	8,760	453	445	438	431	424	417	410	403	396	389	382
8,760	8,780	454	447	440	432	425	418	411	404	398	391	384
8,780	8,800	456	448	441	434	427	420	413	406	399	392	385
8,800	8,820	457	450	443	435	428	421	414	407	401	394	387
8,820	8,840	459	451	444	437	430	423	416	409	402	395	388
8,840	8,860	460	453	446	439	431	424	417	410	403	397	390
8,860	8,880	462	455	447	440	433	426	419	412	405	398	391
8,880	8,900	463	456	449	442	434	427	420	413	406	399	393
8,900	8,920	465	458	450	443	436	429	421	415	408	401	394
8,920	8,940	466	459	452	445	437	430	423	416	409	402	395
8,940	8,960	468	461	453	446	439	432	424	417	411	404	397
8,960	8,980	469	462	455	448	440	433	426	419	412	405	398
8,980	9,000	471	464	456	449	442	435	427	420	413	407	400
9,000	9,020	472	465	458	451	443	436	429	422	415	408	401
9,020	9,040	474	467	459	452	445	438	430	423	416	409	403
9,040	9,060	475	468	461	454	446	439	432	425	418	411	404
9,060	9,080	477	470	462	455	448	441	433	426	419	412	406
9,080	9,100	478	471	464	457	450	442	435	428	421	414	407
9,100	9,120	480	473	466	458	451	444	437	429	422	415	408
9,120	9,140	482	474	467	460	453	445	438	431	424	417	410
9,140	9,160	483	476	469	461	454	447	440	432	425	418	411
9,160	9,180	485	477	470	463	456	448	441	434	427	420	413
9,180	9,200	486	479	472	464	457	450	443	435	428	421	414
9,200	9,220	488	480	473	466	459	451	444	437	430	422	416
9,220	9,240	489	482	475	467	460	453	446	438	431	424	417
9,240	9,260	491	483	476	469	462	454	447	440	433	425	418
9,260	9,280	492	485	478	470	463	456	449	441	434	427	420
9,280	9,300	494	486	479	472	465	457	450	443	436	428	421
9,300	9,320	495	488	481	473	466	459	452	444	437	430	423
9,320	9,340	497	489	482	475	468	461	453	446	439	432	424
9,340	9,360	498	491	484	477	469	462	455	448	440	433	426
9,360	9,380	500	493	485	478	471	464	456	449	442	435	427

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,380	9,400	501	494	487	480	472	465	458	451	443	436	429
9,400	9,420	503	496	488	481	474	467	459	452	445	438	430
9,420	9,440	504	497	490	483	475	468	461	454	446	439	432
9,440	9,460	506	499	491	484	477	470	462	455	448	441	433
9,460	9,480	507	500	493	486	478	471	464	457	449	442	435
9,480	9,500	509	502	494	487	480	473	465	458	451	444	436
9,500	9,520	510	503	496	489	481	474	467	460	452	445	438
9,520	9,540	512	505	497	490	483	476	468	461	454	447	439
9,540	9,560	513	506	499	492	484	477	470	463	455	448	441
9,560	9,580	515	508	500	493	486	479	471	464	457	450	443
9,580	9,600	516	509	502	495	488	480	473	466	459	451	444
9,600	9,620	518	511	504	496	489	482	475	467	460	453	446
9,620	9,640	520	512	505	498	491	483	476	469	462	454	447
9,640	9,660	521	514	507	499	492	485	478	470	463	456	449
9,660	9,680	523	515	508	501	494	486	479	472	465	457	450
9,680	9,700	524	517	510	502	495	488	481	473	466	459	452
9,700	9,720	526	518	511	504	497	489	482	475	468	460	453
9,720	9,740	527	520	513	505	498	491	484	476	469	462	455
9,740	9,760	529	521	514	507	500	492	485	478	471	463	456
9,760	9,780	530	523	516	508	501	494	487	479	472	465	458
9,780	9,800	532	524	517	510	503	495	488	481	474	466	459
9,800	9,820	533	526	519	511	504	497	490	482	475	468	461
9,820	9,840	535	527	520	513	506	499	491	484	477	470	462
9,840	9,860	536	529	522	515	507	500	493	486	478	471	464
9,860	9,880	538	531	523	516	509	502	494	487	480	473	465
9,880	9,900	539	532	525	518	510	503	496	489	481	474	467
9,900	9,920	541	534	526	519	512	505	497	490	483	476	468
9,920	9,940	542	535	528	521	513	506	499	492	484	477	470
9,940	9,960	544	537	529	522	515	508	500	493	486	479	471
9,960	9,980	545	538	531	524	516	509	502	495	487	480	473
9,980	10,000	547	540	532	525	518	511	503	496	489	482	474
10,000	10,020	548	541	534	527	519	512	505	498	490	483	476
10,020	10,040	550	543	535	528	521	514	506	499	492	485	477
10,040	10,060	551	544	537	530	522	515	508	501	493	486	479
10,060	10,080	553	546	538	531	524	517	509	502	495	488	481
10,080	10,100	554	547	540	533	526	518	511	504	497	489	482
10,100	10,120	556	549	542	534	527	520	513	505	498	491	484
10,120	10,140	558	550	543	536	529	521	514	507	500	492	485
10,140	10,160	559	552	545	537	530	523	516	508	501	494	487
10,160	10,180	561	553	546	539	532	524	517	510	503	495	488
10,180	10,200	562	555	548	540	533	526	519	511	504	497	490
10,200	10,220	564	556	549	542	535	527	520	513	506	498	491
10,220	10,240	565	558	551	543	536	529	522	514	507	500	493
10,240	10,260	567	559	552	545	538	530	523	516	509	501	494
10,260	10,280	568	561	554	546	539	532	525	517	510	503	496

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,280	10,300	570	562	555	548	541	533	526	519	512	504	497
10,300	10,320	571	564	557	549	542	535	528	520	513	506	499
10,320	10,340	573	565	558	551	544	537	529	522	515	508	500
10,340	10,360	574	567	560	553	545	538	531	524	516	509	502
10,360	10,380	576	569	561	554	547	540	532	525	518	511	503
10,380	10,400	577	570	563	556	548	541	534	527	519	512	505
10,400	10,420	579	572	564	557	550	543	535	528	521	514	506
10,420	10,440	580	573	566	559	551	544	537	530	522	515	508
10,440	10,460	582	575	567	560	553	546	538	531	524	517	509
10,460	10,480	583	576	569	562	554	547	540	533	525	518	511
10,480	10,500	585	578	570	563	556	549	541	534	527	520	512
10,500	10,520	586	579	572	565	557	550	543	536	528	521	514
10,520	10,540	588	581	573	566	559	552	544	537	530	523	515
10,540	10,560	589	582	575	568	560	553	546	539	531	524	517
10,560	10,580	591	584	576	569	562	555	547	540	533	526	519
10,580	10,600	592	585	578	571	564	556	549	542	535	527	520
10,600	10,620	594	587	580	572	565	558	551	543	536	529	522
10,620	10,640	596	588	581	574	567	559	552	545	538	530	523
10,640	10,660	597	590	583	575	568	561	554	546	539	532	525
10,660	10,680	599	591	584	577	570	562	555	548	541	533	526
10,680	10,700	600	593	586	578	571	564	557	549	542	535	528
10,700	10,720	602	594	587	580	573	565	558	551	544	536	529
10,720	10,740	603	596	589	581	574	567	560	552	545	538	531
10,740	10,760	605	597	590	583	576	568	561	554	547	539	532
10,760	10,780	606	599	592	584	577	570	563	555	548	541	534
10,780	10,800	608	600	593	586	579	571	564	557	550	542	535
10,800	10,820	609	602	595	587	580	573	566	558	551	544	537
10,820	10,840	611	603	596	589	582	575	567	560	553	546	538
10,840	10,860	612	605	598	591	583	576	569	562	554	547	540
10,860	10,880	614	607	599	592	585	578	570	563	556	549	541
10,880	10,900	615	608	601	594	586	579	572	565	557	550	543
10,900	10,920	617	610	602	595	588	581	573	566	559	552	544
10,920	10,940	618	611	604	597	589	582	575	568	560	553	546
10,940	10,960	620	613	605	598	591	584	576	569	562	555	547
10,960	10,980	621	614	607	600	592	585	578	571	563	556	549
10,980	11,000	623	616	608	601	594	587	579	572	565	558	550
11,000	11,020	624	617	610	603	595	588	581	574	566	559	552
11,020	11,040	626	619	611	604	597	590	582	575	568	561	553
11,040	11,060	627	620	613	606	598	591	584	577	569	562	555
11,060	11,080	629	622	614	607	600	593	585	578	571	564	557
11,080	11,100	630	623	616	609	602	594	587	580	573	565	558
11,100	11,120	632	625	618	610	603	596	589	581	574	567	560
11,120	11,140	634	626	619	612	605	597	590	583	576	568	561
11,140	11,160	635	628	621	613	606	599	592	584	577	570	563
11,160	11,180	637	629	622	615	608	600	593	586	579	571	564

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
11,180	11,200	638	631	624	616	609	602	595	587	580	573	566
11,200	11,220	640	632	625	618	611	603	596	589	582	574	567
11,220	11,240	641	634	627	619	612	605	598	590	583	576	569
11,240	11,260	643	635	628	621	614	606	599	592	585	577	570
11,260	11,280	644	637	630	622	615	608	601	593	586	579	572
11,280	11,300	646	638	631	624	617	609	602	595	588	580	573
11,300	11,320	647	640	633	625	618	611	604	596	589	582	575
11,320	11,340	649	641	634	627	620	613	605	598	591	584	576
11,340	11,360	650	643	636	629	621	614	607	600	592	585	578
11,360	11,380	652	645	637	630	623	616	608	601	594	587	579
11,380	11,400	653	646	639	632	624	617	610	603	595	588	581
11,400	11,420	655	648	640	633	626	619	611	604	597	590	582
11,420	11,440	656	649	642	635	627	620	613	606	598	591	584
11,440	11,460	658	651	643	636	629	622	614	607	600	593	585
11,460	11,480	659	652	645	638	630	623	616	609	601	594	587
11,480	11,500	661	654	646	639	632	625	617	610	603	596	588
11,500	11,520	662	655	648	641	633	626	619	612	604	597	590
11,520	11,540	664	657	649	642	635	628	620	613	606	599	591
11,540	11,560	665	658	651	644	636	629	622	615	607	600	593
11,560	11,580	667	660	652	645	638	631	623	616	609	602	595
11,580	11,600	668	661	654	647	640	632	625	618	611	603	596
11,600	11,620	670	663	656	648	641	634	627	619	612	605	598
11,620	11,640	672	664	657	650	643	635	628	621	614	606	599
11,640	11,660	673	666	659	651	644	637	630	622	615	608	601
11,660	11,680	675	667	660	653	646	638	631	624	617	609	602
11,680	11,700	676	669	662	654	647	640	633	625	618	611	604
11,700	11,720	678	670	663	656	649	641	634	627	620	612	605
11,720	11,740	679	672	665	657	650	643	636	628	621	614	607
11,740	11,760	681	673	666	659	652	644	637	630	623	615	608
11,760	11,780	682	675	668	660	653	646	639	631	624	617	610
11,780	11,800	684	676	669	662	655	647	640	633	626	618	611
11,800	11,820	685	678	671	663	656	649	642	634	627	620	613
11,820	11,840	687	679	672	665	658	651	643	636	629	622	614
11,840	11,860	688	681	674	667	659	652	645	638	630	623	616
11,860	11,880	690	683	675	668	661	654	646	639	632	625	617
11,880	11,900	691	684	677	670	662	655	648	641	633	626	619
11,900	11,920	693	686	678	671	664	657	649	642	635	628	620
11,920	11,940	694	687	680	673	665	658	651	644	636	629	622
11,940	11,960	696	689	681	674	667	660	652	645	638	631	623
11,960	11,980	697	690	683	676	668	661	654	647	639	632	625
11,980	12,000	699	692	684	677	670	663	655	648	641	634	626
12,000	12,020	700	693	686	679	671	664	657	650	642	635	628
12,020	12,040	702	695	687	680	673	666	658	651	644	637	629
12,040	12,060	703	696	689	682	674	667	660	653	645	638	631
12,060	12,080	705	698	690	683	676	669	661	654	647	640	633

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
12,080	12,100	706	699	692	685	678	670	663	656	649	641	634
12,100	12,120	708	701	694	686	679	672	665	657	650	643	636
12,120	12,140	710	702	695	688	681	673	666	659	652	644	637
12,140	12,160	711	704	697	689	682	675	668	660	653	646	639
12,160	12,180	713	705	698	691	684	676	669	662	655	647	640
12,180	12,200	714	707	700	692	685	678	671	663	656	649	642
12,200	12,220	716	708	701	694	687	679	672	665	658	650	643
12,220	12,240	717	710	703	695	688	681	674	666	659	652	645
12,240	12,260	719	711	704	697	690	682	675	668	661	653	646
12,260	12,280	720	713	706	698	691	684	677	669	662	655	648
12,280	12,300	722	714	707	700	693	685	678	671	664	656	649
12,300	12,320	723	716	709	701	694	687	680	672	665	658	651
12,320	12,340	725	717	710	703	696	689	681	674	667	660	652
12,340	12,360	726	719	712	705	697	690	683	676	668	661	654
12,360	12,380	728	721	713	706	699	692	684	677	670	663	655
12,380	12,400	729	722	715	708	700	693	686	679	671	664	657
12,400	12,420	731	724	716	709	702	695	687	680	673	666	658
12,420	12,440	732	725	718	711	703	696	689	682	674	667	660
12,440	12,460	734	727	719	712	705	698	690	683	676	669	661
12,460	12,480	735	728	721	714	706	699	692	685	677	670	663
12,480	12,500	737	730	722	715	708	701	693	686	679	672	664
12,500	12,520	738	731	724	717	709	702	695	688	680	673	666
12,520	12,540	740	733	725	718	711	704	696	689	682	675	667
12,540	12,560	741	734	727	720	712	705	698	691	683	676	669
12,560	12,580	743	736	728	721	714	707	699	692	685	678	671
12,580	12,600	744	737	730	723	716	708	701	694	687	679	672
12,600	12,620	746	739	732	724	717	710	703	695	688	681	674
12,620	12,640	748	740	733	726	719	711	704	697	690	682	675
12,640	12,660	749	742	735	727	720	713	706	698	691	684	677
12,660	12,680	751	743	736	729	722	714	707	700	693	685	678
12,680	12,700	752	745	738	730	723	716	709	701	694	687	680
12,700	12,720	754	746	739	732	725	717	710	703	696	688	681
12,720	12,740	755	748	741	733	726	719	712	704	697	690	683
12,740	12,760	757	749	742	735	728	720	713	706	699	691	684
12,760	12,780	758	751	744	736	729	722	715	707	700	693	686
12,780	12,800	760	752	745	738	731	723	716	709	702	694	687
12,800	12,820	761	754	747	739	732	725	718	710	703	696	689
12,820	12,840	763	755	748	741	734	727	719	712	705	698	690
12,840	12,860	764	757	750	743	735	728	721	714	706	699	692
12,860	12,880	766	759	751	744	737	730	722	715	708	701	693
12,880	12,900	767	760	753	746	738	731	724	717	709	702	695
12,900	12,920	769	762	754	747	740	733	725	718	711	704	696
12,920	12,940	770	763	756	749	741	734	727	720	712	705	698
12,940	12,960	772	765	757	750	743	736	728	721	714	707	699
12,960	12,980	773	766	759	752	744	737	730	723	715	708	701

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
12,980	13,000	775	768	760	753	746	739	731	724	717	710	702
13,000	13,020	776	769	762	755	747	740	733	726	718	711	704
13,020	13,040	778	771	763	756	749	742	734	727	720	713	705
13,040	13,060	779	772	765	758	750	743	736	729	721	714	707
13,060	13,080	781	774	766	759	752	745	737	730	723	716	709
13,080	13,100	782	775	768	761	754	746	739	732	725	717	710
13,100	13,120	784	777	770	762	755	748	741	733	726	719	712
13,120	13,140	786	778	771	764	757	749	742	735	728	720	713
13,140	13,160	787	780	773	765	758	751	744	736	729	722	715
13,160	13,180	789	781	774	767	760	752	745	738	731	723	716
13,180	13,200	790	783	776	768	761	754	747	739	732	725	718
13,200	13,220	792	784	777	770	763	755	748	741	734	726	719
13,220	13,240	793	786	779	771	764	757	750	742	735	728	721
13,240	13,260	795	787	780	773	766	758	751	744	737	729	722
13,260	13,280	796	789	782	774	767	760	753	745	738	731	724
13,280	13,300	798	790	783	776	769	761	754	747	740	732	725
13,300	13,320	799	792	785	777	770	763	756	748	741	734	727
13,320	13,340	801	793	786	779	772	765	757	750	743	736	728
13,340	13,360	802	795	788	781	773	766	759	752	744	737	730
13,360	13,380	804	797	789	782	775	768	760	753	746	739	731
13,380	13,400	805	798	791	784	776	769	762	755	747	740	733
13,400	13,420	807	800	792	785	778	771	763	756	749	742	734
13,420	13,440	808	801	794	787	779	772	765	758	750	743	736
13,440	13,460	810	803	795	788	781	774	766	759	752	745	737
13,460	13,480	811	804	797	790	782	775	768	761	753	746	739
13,480	13,500	813	806	798	791	784	777	769	762	755	748	740
13,500	13,520	814	807	800	793	785	778	771	764	756	749	742
13,520	13,540	816	809	801	794	787	780	772	765	758	751	743
13,540	13,560	817	810	803	796	788	781	774	767	759	752	745
13,560	13,580	819	812	804	797	790	783	775	768	761	754	747
13,580	13,600	820	813	806	799	792	784	777	770	763	755	748
13,600	13,620	822	815	808	800	793	786	779	771	764	757	750
13,620	13,640	824	816	809	802	795	787	780	773	766	758	751
13,640	13,660	825	818	811	803	796	789	782	774	767	760	753
13,660	13,680	827	819	812	805	798	790	783	776	769	761	754
13,680	13,700	828	821	814	806	799	792	785	777	770	763	756
13,700	13,720	830	822	815	808	801	793	786	779	772	764	757
13,720	13,740	831	824	817	809	802	795	788	780	773	766	759
13,740	13,760	833	825	818	811	804	796	789	782	775	767	760
13,760	13,780	834	827	820	812	805	798	791	783	776	769	762
13,780	13,800	836	828	821	814	807	799	792	785	778	770	763
13,800	13,820	837	830	823	815	808	801	794	786	779	772	765
13,820	13,840	839	831	824	817	810	803	795	788	781	774	766
13,840	13,860	840	833	826	819	811	804	797	790	782	775	768
13,860	13,880	842	835	827	820	813	806	798	791	784	777	769

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
13,880	13,900	843	836	829	822	814	807	800	793	785	778	771
13,900	13,920	845	838	830	823	816	809	801	794	787	780	772
13,920	13,940	846	839	832	825	817	810	803	796	788	781	774
13,940	13,960	848	841	833	826	819	812	804	797	790	783	775
13,960	13,980	849	842	835	828	820	813	806	799	791	784	777
13,980	14,000	851	844	836	829	822	815	807	800	793	786	778
14,000	14,020	852	845	838	831	823	816	809	802	794	787	780
14,020	14,040	854	847	839	832	825	818	810	803	796	789	781
14,040	14,060	855	848	841	834	826	819	812	805	797	790	783
14,060	14,080	857	850	842	835	828	821	813	806	799	792	785
14,080	14,100	858	851	844	837	830	822	815	808	801	793	786
14,100	14,120	860	853	846	838	831	824	817	809	802	795	788
14,120	14,140	862	854	847	840	833	825	818	811	804	796	789
14,140	14,160	863	856	849	841	834	827	820	812	805	798	791
14,160	14,180	865	857	850	843	836	828	821	814	807	799	792
14,180	14,200	866	859	852	844	837	830	823	815	808	801	794
14,200	14,220	868	860	853	846	839	831	824	817	810	802	795
14,220	14,240	869	862	855	847	840	833	826	818	811	804	797
14,240	14,260	871	863	856	849	842	834	827	820	813	805	798
14,260	14,280	872	865	858	850	843	836	829	821	814	807	800
14,280	14,300	874	866	859	852	845	837	830	823	816	808	801
14,300	14,320	875	868	861	853	846	839	832	824	817	810	803
14,320	14,340	877	869	862	855	848	841	833	826	819	812	804
14,340	14,360	878	871	864	857	849	842	835	828	820	813	806
14,360	14,380	880	873	865	858	851	844	836	829	822	815	807
14,380	14,400	881	874	867	860	852	845	838	831	823	816	809
14,400	14,420	883	876	868	861	854	847	839	832	825	818	810
14,420	14,440	884	877	870	863	855	848	841	834	826	819	812
14,440	14,460	886	879	871	864	857	850	842	835	828	821	813
14,460	14,480	887	880	873	866	858	851	844	837	829	822	815
14,480	14,500	889	882	874	867	860	853	845	838	831	824	816
14,500	14,520	890	883	876	869	861	854	847	840	832	825	818
14,520	14,540	892	885	877	870	863	856	848	841	834	827	819
14,540	14,560	893	886	879	872	864	857	850	843	835	828	821
14,560	14,580	895	888	880	873	866	859	851	844	837	830	823
14,580	14,600	896	889	882	875	868	860	853	846	839	831	824
14,600	14,620	898	891	884	876	869	862	855	847	840	833	826
14,620	14,640	900	892	885	878	871	863	856	849	842	834	827
14,640	14,660	901	894	887	879	872	865	858	850	843	836	829
14,660	14,680	903	895	888	881	874	866	859	852	845	837	830
14,680	14,700	904	897	890	882	875	868	861	853	846	839	832
14,700	14,720	906	898	891	884	877	869	862	855	848	840	833
14,720	14,740	907	900	893	885	878	871	864	856	849	842	835
14,740	14,760	909	901	894	887	880	872	865	858	851	843	836
14,760	14,780	910	903	896	888	881	874	867	859	852	845	838

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
14,780	14,800	912	904	897	890	883	875	868	861	854	846	839
14,800	14,820	913	906	899	891	884	877	870	862	855	848	841
14,820	14,840	915	907	900	893	886	879	871	864	857	850	842
14,840	14,860	916	909	902	895	887	880	873	866	858	851	844
14,860	14,880	918	911	903	896	889	882	874	867	860	853	845
14,880	14,900	919	912	905	898	890	883	876	869	861	854	847
14,900	14,920	921	914	906	899	892	885	877	870	863	856	848
14,920	14,940	922	915	908	901	893	886	879	872	864	857	850
14,940	14,960	924	917	909	902	895	888	880	873	866	859	851
14,960	14,980	925	918	911	904	896	889	882	875	867	860	853
14,980	15,000	927	920	912	905	898	891	883	876	869	862	854
15,000	15,020	928	921	914	907	899	892	885	878	870	863	856
15,020	15,040	930	923	915	908	901	894	886	879	872	865	857
15,040	15,060	931	924	917	910	902	895	888	881	873	866	859
15,060	15,080	933	926	918	911	904	897	889	882	875	868	861
15,080	15,100	934	927	920	913	906	898	891	884	877	869	862
15,100	15,120	936	929	922	914	907	900	893	885	878	871	864
15,120	15,140	938	930	923	916	909	901	894	887	880	872	865
15,140	15,160	939	932	925	917	910	903	896	888	881	874	867
15,160	15,180	941	933	926	919	912	904	897	890	883	875	868
15,180	15,200	942	935	928	920	913	906	899	891	884	877	870
15,200	15,220	944	936	929	922	915	907	900	893	886	878	871
15,220	15,240	945	938	931	923	916	909	902	894	887	880	873
15,240	15,260	947	939	932	925	918	910	903	896	889	881	874
15,260	15,280	948	941	934	926	919	912	905	897	890	883	876
15,280	15,300	950	942	935	928	921	913	906	899	892	884	877
15,300	15,320	951	944	937	929	922	915	908	900	893	886	879
15,320	15,340	953	945	938	931	924	917	909	902	895	888	880
15,340	15,360	954	947	940	933	925	918	911	904	896	889	882
15,360	15,380	956	949	941	934	927	920	912	905	898	891	883
15,380	15,400	957	950	943	936	928	921	914	907	899	892	885
15,400	15,420	959	952	944	937	930	923	915	908	901	894	886
15,420	15,440	960	953	946	939	931	924	917	910	902	895	888
15,440	15,460	962	955	947	940	933	926	918	911	904	897	889
15,460	15,480	963	956	949	942	934	927	920	913	905	898	891
15,480	15,500	965	958	950	943	936	929	921	914	907	900	892
15,500	15,520	966	959	952	945	937	930	923	916	908	901	894
15,520	15,540	968	961	953	946	939	932	924	917	910	903	895
15,540	15,560	969	962	955	948	940	933	926	919	911	904	897
15,560	15,580	971	964	956	949	942	935	927	920	913	906	899
15,580	15,600	972	965	958	951	944	936	929	922	915	907	900
15,600	15,620	974	967	960	952	945	938	931	923	916	909	902
15,620	15,640	976	968	961	954	947	939	932	925	918	910	903
15,640	15,660	977	970	963	955	948	941	934	926	919	912	905
15,660	15,680	979	971	964	957	950	942	935	928	921	913	906

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
15,680	15,700	980	973	966	958	951	944	937	929	922	915	908
15,700	15,720	982	974	967	960	953	945	938	931	924	916	909
15,720	15,740	983	976	969	961	954	947	940	932	925	918	911
15,740	15,760	985	977	970	963	956	948	941	934	927	919	912
15,760	15,780	986	979	972	964	957	950	943	935	928	921	914
15,780	15,800	988	980	973	966	959	951	944	937	930	922	915
15,800	15,820	989	982	975	967	960	953	946	938	931	924	917
15,820	15,840	991	983	976	969	962	955	947	940	933	926	918
15,840	15,860	992	985	978	971	963	956	949	942	934	927	920
15,860	15,880	994	987	979	972	965	958	950	943	936	929	921
15,880	15,900	995	988	981	974	966	959	952	945	937	930	923
15,900	15,920	997	990	982	975	968	961	953	946	939	932	924
15,920	15,940	998	991	984	977	969	962	955	948	940	933	926
15,940	15,960	1,000	993	985	978	971	964	956	949	942	935	927
15,960	15,980	1,001	994	987	980	972	965	958	951	943	936	929
15,980	16,000	1,003	996	988	981	974	967	959	952	945	938	930
16,000	16,020	1,004	997	990	983	975	968	961	954	946	939	932
16,020	16,040	1,006	999	991	984	977	970	962	955	948	941	933
16,040	16,060	1,007	1,000	993	986	978	971	964	957	949	942	935
16,060	16,080	1,009	1,002	994	987	980	973	965	958	951	944	937
16,080	16,100	1,010	1,003	996	989	982	974	967	960	953	945	938
16,100	16,120	1,012	1,005	998	990	983	976	969	961	954	947	940
16,120	16,140	1,014	1,006	999	992	985	977	970	963	956	948	941
16,140	16,160	1,015	1,008	1,001	993	986	979	972	964	957	950	943
16,160	16,180	1,017	1,009	1,002	995	988	980	973	966	959	951	944
16,180	16,200	1,018	1,011	1,004	996	989	982	975	967	960	953	946
16,200	16,220	1,020	1,012	1,005	998	991	983	976	969	962	954	947
16,220	16,240	1,021	1,014	1,007	999	992	985	978	970	963	956	949
16,240	16,260	1,023	1,015	1,008	1,001	994	986	979	972	965	957	950
16,260	16,280	1,024	1,017	1,010	1,002	995	988	981	973	966	959	952
16,280	16,300	1,026	1,018	1,011	1,004	997	989	982	975	968	960	953
16,300	16,320	1,027	1,020	1,013	1,005	998	991	984	976	969	962	955
16,320	16,340	1,029	1,021	1,014	1,007	1,000	993	985	978	971	964	956
16,340	16,360	1,030	1,023	1,016	1,009	1,001	994	987	980	972	965	958
16,360	16,380	1,032	1,025	1,017	1,010	1,003	996	988	981	974	967	959
16,380	16,400	1,033	1,026	1,019	1,012	1,004	997	990	983	975	968	961
16,400	16,420	1,035	1,028	1,020	1,013	1,006	999	991	984	977	970	962
16,420	16,440	1,036	1,029	1,022	1,015	1,007	1,000	993	986	978	971	964
16,440	16,460	1,038	1,031	1,023	1,016	1,009	1,002	994	987	980	973	965
16,460	16,480	1,039	1,032	1,025	1,018	1,010	1,003	996	989	981	974	967
16,480	16,500	1,041	1,034	1,026	1,019	1,012	1,005	997	990	983	976	968
16,500	16,520	1,042	1,035	1,028	1,021	1,013	1,006	999	992	984	977	970
16,520	16,540	1,044	1,037	1,029	1,022	1,015	1,008	1,000	993	986	979	971
16,540	16,560	1,045	1,038	1,031	1,024	1,016	1,009	1,002	995	987	980	973
16,560	16,580	1,047	1,040	1,032	1,025	1,018	1,011	1,003	996	989	982	975

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
16,580	16,600	1,048	1,041	1,034	1,027	1,020	1,012	1,005	998	991	983	976
16,600	16,620	1,050	1,043	1,036	1,028	1,021	1,014	1,007	999	992	985	978
16,620	16,640	1,052	1,044	1,037	1,030	1,023	1,015	1,008	1,001	994	986	979
16,640	16,660	1,053	1,046	1,039	1,031	1,024	1,017	1,010	1,002	995	988	981
16,660	16,680	1,055	1,047	1,040	1,033	1,026	1,018	1,011	1,004	997	989	982
16,680	16,700	1,056	1,049	1,042	1,034	1,027	1,020	1,013	1,005	998	991	984
16,700	16,720	1,058	1,050	1,043	1,036	1,029	1,021	1,014	1,007	1,000	992	985
16,720	16,740	1,059	1,052	1,045	1,037	1,030	1,023	1,016	1,008	1,001	994	987
16,740	16,760	1,061	1,053	1,046	1,039	1,032	1,024	1,017	1,010	1,003	995	988
16,760	16,780	1,062	1,055	1,048	1,040	1,033	1,026	1,019	1,011	1,004	997	990
16,780	16,800	1,064	1,056	1,049	1,042	1,035	1,027	1,020	1,013	1,006	998	991
16,800	16,820	1,065	1,058	1,051	1,043	1,036	1,029	1,022	1,014	1,007	1,000	993
16,820	16,840	1,067	1,059	1,052	1,045	1,038	1,031	1,023	1,016	1,009	1,002	994
16,840	16,860	1,068	1,061	1,054	1,047	1,039	1,032	1,025	1,018	1,010	1,003	996
16,860	16,880	1,070	1,063	1,055	1,048	1,041	1,034	1,026	1,019	1,012	1,005	997
16,880	16,900	1,071	1,064	1,057	1,050	1,042	1,035	1,028	1,021	1,013	1,006	999
16,900	16,920	1,073	1,066	1,058	1,051	1,044	1,037	1,029	1,022	1,015	1,008	1,000
16,920	16,940	1,074	1,067	1,060	1,053	1,045	1,038	1,031	1,024	1,016	1,009	1,002
16,940	16,960	1,076	1,069	1,061	1,054	1,047	1,040	1,032	1,025	1,018	1,011	1,003
16,960	16,980	1,077	1,070	1,063	1,056	1,048	1,041	1,034	1,027	1,019	1,012	1,005
16,980	17,000	1,079	1,072	1,064	1,057	1,050	1,043	1,035	1,028	1,021	1,014	1,006
17,000	17,020	1,080	1,073	1,066	1,059	1,051	1,044	1,037	1,030	1,022	1,015	1,008
17,020	17,040	1,082	1,075	1,067	1,060	1,053	1,046	1,038	1,031	1,024	1,017	1,009
17,040	17,060	1,083	1,076	1,069	1,062	1,054	1,047	1,040	1,033	1,025	1,018	1,011
17,060	17,080	1,085	1,078	1,070	1,063	1,056	1,049	1,041	1,034	1,027	1,020	1,013
17,080	17,100	1,086	1,079	1,072	1,065	1,058	1,050	1,043	1,036	1,029	1,021	1,014
17,100	17,120	1,088	1,081	1,074	1,066	1,059	1,052	1,045	1,037	1,030	1,023	1,016
17,120	17,140	1,090	1,082	1,075	1,068	1,061	1,053	1,046	1,039	1,032	1,024	1,017
17,140	17,160	1,091	1,084	1,077	1,069	1,062	1,055	1,048	1,040	1,033	1,026	1,019
17,160	17,180	1,093	1,085	1,078	1,071	1,064	1,056	1,049	1,042	1,035	1,027	1,020
17,180	17,200	1,094	1,087	1,080	1,072	1,065	1,058	1,051	1,043	1,036	1,029	1,022
17,200	17,220	1,096	1,088	1,081	1,074	1,067	1,059	1,052	1,045	1,038	1,030	1,023
17,220	17,240	1,097	1,090	1,083	1,075	1,068	1,061	1,054	1,046	1,039	1,032	1,025
17,240	17,260	1,099	1,091	1,084	1,077	1,070	1,062	1,055	1,048	1,041	1,033	1,026
17,260	17,280	1,100	1,093	1,086	1,078	1,071	1,064	1,057	1,049	1,042	1,035	1,028
17,280	17,300	1,102	1,094	1,087	1,080	1,073	1,065	1,058	1,051	1,044	1,036	1,029
17,300	17,320	1,103	1,096	1,089	1,081	1,074	1,067	1,060	1,052	1,045	1,038	1,031
17,320	17,340	1,105	1,097	1,090	1,083	1,076	1,069	1,061	1,054	1,047	1,040	1,032
17,340	17,360	1,106	1,099	1,092	1,085	1,077	1,070	1,063	1,056	1,048	1,041	1,034
17,360	17,380	1,108	1,101	1,093	1,086	1,079	1,072	1,064	1,057	1,050	1,043	1,035
17,380	17,400	1,109	1,102	1,095	1,088	1,080	1,073	1,066	1,059	1,051	1,044	1,037
17,400	17,420	1,111	1,104	1,096	1,089	1,082	1,075	1,067	1,060	1,053	1,046	1,038
17,420	17,440	1,112	1,105	1,098	1,091	1,083	1,076	1,069	1,062	1,054	1,047	1,040
17,440	17,460	1,114	1,107	1,099	1,092	1,085	1,078	1,070	1,063	1,056	1,049	1,041
17,460	17,480	1,115	1,108	1,101	1,094	1,086	1,079	1,072	1,065	1,057	1,050	1,043

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
17,480	17,500	1,117	1,110	1,102	1,095	1,088	1,081	1,073	1,066	1,059	1,052	1,044
17,500	17,520	1,118	1,111	1,104	1,097	1,089	1,082	1,075	1,068	1,060	1,053	1,046
17,520	17,540	1,120	1,113	1,105	1,098	1,091	1,084	1,076	1,069	1,062	1,055	1,047
17,540	17,560	1,121	1,114	1,107	1,100	1,092	1,085	1,078	1,071	1,063	1,056	1,049
17,560	17,580	1,123	1,116	1,108	1,101	1,094	1,087	1,079	1,072	1,065	1,058	1,051
17,580	17,600	1,124	1,117	1,110	1,103	1,096	1,088	1,081	1,074	1,067	1,059	1,052
17,600	17,620	1,126	1,119	1,112	1,104	1,097	1,090	1,083	1,075	1,068	1,061	1,054
17,620	17,640	1,128	1,120	1,113	1,106	1,099	1,091	1,084	1,077	1,070	1,062	1,055
17,640	17,660	1,129	1,122	1,115	1,107	1,100	1,093	1,086	1,078	1,071	1,064	1,057
17,660	17,680	1,131	1,123	1,116	1,109	1,102	1,094	1,087	1,080	1,073	1,065	1,058
17,680	17,700	1,132	1,125	1,118	1,110	1,103	1,096	1,089	1,081	1,074	1,067	1,060
17,700	17,720	1,134	1,126	1,119	1,112	1,105	1,097	1,090	1,083	1,076	1,068	1,061
17,720	17,740	1,135	1,128	1,121	1,113	1,106	1,099	1,092	1,084	1,077	1,070	1,063
17,740	17,760	1,137	1,129	1,122	1,115	1,108	1,100	1,093	1,086	1,079	1,071	1,064
17,760	17,780	1,138	1,131	1,124	1,116	1,109	1,102	1,095	1,087	1,080	1,073	1,066
17,780	17,800	1,140	1,132	1,125	1,118	1,111	1,103	1,096	1,089	1,082	1,074	1,067
17,800	17,820	1,141	1,134	1,127	1,119	1,112	1,105	1,098	1,090	1,083	1,076	1,069
17,820	17,840	1,143	1,135	1,128	1,121	1,114	1,107	1,099	1,092	1,085	1,078	1,070
17,840	17,860	1,144	1,137	1,130	1,123	1,115	1,108	1,101	1,094	1,086	1,079	1,072
17,860	17,880	1,146	1,139	1,131	1,124	1,117	1,110	1,102	1,095	1,088	1,081	1,073
17,880	17,900	1,147	1,140	1,133	1,126	1,118	1,111	1,104	1,097	1,089	1,082	1,075
17,900	17,920	1,149	1,142	1,134	1,127	1,120	1,113	1,105	1,098	1,091	1,084	1,076
17,920	17,940	1,150	1,143	1,136	1,129	1,121	1,114	1,107	1,100	1,092	1,085	1,078
17,940	17,960	1,152	1,145	1,137	1,130	1,123	1,116	1,108	1,101	1,094	1,087	1,079
17,960	17,980	1,153	1,146	1,139	1,132	1,124	1,117	1,110	1,103	1,095	1,088	1,081
17,980	18,000	1,155	1,148	1,140	1,133	1,126	1,119	1,111	1,104	1,097	1,090	1,082
18,000	18,020	1,156	1,149	1,142	1,135	1,127	1,120	1,113	1,106	1,098	1,091	1,084
18,020	18,040	1,158	1,151	1,143	1,136	1,129	1,122	1,114	1,107	1,100	1,093	1,085
18,040	18,060	1,159	1,152	1,145	1,138	1,130	1,123	1,116	1,109	1,101	1,094	1,087
18,060	18,080	1,161	1,154	1,146	1,139	1,132	1,125	1,117	1,110	1,103	1,096	1,089
18,080	18,100	1,162	1,155	1,148	1,141	1,134	1,126	1,119	1,112	1,105	1,097	1,090
18,100	18,120	1,164	1,157	1,150	1,142	1,135	1,128	1,121	1,113	1,106	1,099	1,092
18,120	18,140	1,166	1,158	1,151	1,144	1,137	1,129	1,122	1,115	1,108	1,100	1,093
18,140	18,160	1,167	1,160	1,153	1,145	1,138	1,131	1,124	1,116	1,109	1,102	1,095
18,160	18,180	1,169	1,161	1,154	1,147	1,140	1,132	1,125	1,118	1,111	1,103	1,096
18,180	18,200	1,170	1,163	1,156	1,148	1,141	1,134	1,127	1,119	1,112	1,105	1,098
18,200	18,220	1,172	1,164	1,157	1,150	1,143	1,135	1,128	1,121	1,114	1,106	1,099
18,220	18,240	1,173	1,166	1,159	1,151	1,144	1,137	1,130	1,122	1,115	1,108	1,101
18,240	18,260	1,175	1,167	1,160	1,153	1,146	1,138	1,131	1,124	1,117	1,109	1,102
18,260	18,280	1,176	1,169	1,162	1,154	1,147	1,140	1,133	1,125	1,118	1,111	1,104
18,280	18,300	1,178	1,170	1,163	1,156	1,149	1,141	1,134	1,127	1,120	1,112	1,105
18,300	18,320	1,179	1,172	1,165	1,157	1,150	1,143	1,136	1,128	1,121	1,114	1,107
18,320	18,340	1,181	1,173	1,166	1,159	1,152	1,145	1,137	1,130	1,123	1,116	1,108
18,340	18,360	1,182	1,175	1,168	1,161	1,153	1,146	1,139	1,132	1,124	1,117	1,110
18,360	18,380	1,184	1,177	1,169	1,162	1,155	1,148	1,140	1,133	1,126	1,119	1,111

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
18,380	18,400	1,185	1,178	1,171	1,164	1,156	1,149	1,142	1,135	1,127	1,120	1,113
18,400	18,420	1,187	1,180	1,172	1,165	1,158	1,151	1,143	1,136	1,129	1,122	1,114
18,420	18,440	1,188	1,181	1,174	1,167	1,159	1,152	1,145	1,138	1,130	1,123	1,116
18,440	18,460	1,190	1,183	1,175	1,168	1,161	1,154	1,146	1,139	1,132	1,125	1,117
18,460	18,480	1,191	1,184	1,177	1,170	1,162	1,155	1,148	1,141	1,133	1,126	1,119
18,480	18,500	1,193	1,186	1,178	1,171	1,164	1,157	1,149	1,142	1,135	1,128	1,120
18,500	18,520	1,194	1,187	1,180	1,173	1,165	1,158	1,151	1,144	1,136	1,129	1,122
18,520	18,540	1,196	1,189	1,181	1,174	1,167	1,160	1,152	1,145	1,138	1,131	1,123
18,540	18,560	1,197	1,190	1,183	1,176	1,168	1,161	1,154	1,147	1,139	1,132	1,125
18,560	18,580	1,199	1,192	1,184	1,177	1,170	1,163	1,155	1,148	1,141	1,134	1,127
18,580	18,600	1,200	1,193	1,186	1,179	1,172	1,164	1,157	1,150	1,143	1,135	1,128
18,600	18,620	1,202	1,195	1,188	1,180	1,173	1,166	1,159	1,151	1,144	1,137	1,130
18,620	18,640	1,204	1,196	1,189	1,182	1,175	1,167	1,160	1,153	1,146	1,138	1,131
18,640	18,660	1,205	1,198	1,191	1,183	1,176	1,169	1,162	1,154	1,147	1,140	1,133
18,660	18,680	1,207	1,199	1,192	1,185	1,178	1,170	1,163	1,156	1,149	1,141	1,134
18,680	18,700	1,208	1,201	1,194	1,186	1,179	1,172	1,165	1,157	1,150	1,143	1,136
18,700	18,720	1,210	1,202	1,195	1,188	1,181	1,173	1,166	1,159	1,152	1,144	1,137
18,720	18,740	1,211	1,204	1,197	1,189	1,182	1,175	1,168	1,160	1,153	1,146	1,139
18,740	18,760	1,213	1,205	1,198	1,191	1,184	1,176	1,169	1,162	1,155	1,147	1,140
18,760	18,780	1,214	1,207	1,200	1,192	1,185	1,178	1,171	1,163	1,156	1,149	1,142
18,780	18,800	1,216	1,208	1,201	1,194	1,187	1,179	1,172	1,165	1,158	1,150	1,143
18,800	18,820	1,217	1,210	1,203	1,195	1,188	1,181	1,174	1,166	1,159	1,152	1,145
18,820	18,840	1,219	1,211	1,204	1,197	1,190	1,183	1,175	1,168	1,161	1,154	1,146
18,840	18,860	1,220	1,213	1,206	1,199	1,191	1,184	1,177	1,170	1,162	1,155	1,148
18,860	18,880	1,222	1,215	1,207	1,200	1,193	1,186	1,178	1,171	1,164	1,157	1,149
18,880	18,900	1,223	1,216	1,209	1,202	1,194	1,187	1,180	1,173	1,165	1,158	1,151
18,900	18,920	1,225	1,218	1,210	1,203	1,196	1,189	1,181	1,174	1,167	1,160	1,152
18,920	18,940	1,226	1,219	1,212	1,205	1,197	1,190	1,183	1,176	1,168	1,161	1,154
18,940	18,960	1,228	1,221	1,213	1,206	1,199	1,192	1,184	1,177	1,170	1,163	1,155
18,960	18,980	1,229	1,222	1,215	1,208	1,200	1,193	1,186	1,179	1,171	1,164	1,157
18,980	19,000	1,231	1,224	1,216	1,209	1,202	1,195	1,187	1,180	1,173	1,166	1,158
19,000	19,020	1,232	1,225	1,218	1,211	1,203	1,196	1,189	1,182	1,174	1,167	1,160
19,020	19,040	1,234	1,227	1,219	1,212	1,205	1,198	1,190	1,183	1,176	1,169	1,161
19,040	19,060	1,235	1,228	1,221	1,214	1,206	1,199	1,192	1,185	1,177	1,170	1,163
19,060	19,080	1,237	1,230	1,222	1,215	1,208	1,201	1,193	1,186	1,179	1,172	1,165
19,080	19,100	1,238	1,231	1,224	1,217	1,210	1,202	1,195	1,188	1,181	1,173	1,166
19,100	19,120	1,240	1,233	1,226	1,218	1,211	1,204	1,197	1,189	1,182	1,175	1,168
19,120	19,140	1,242	1,234	1,227	1,220	1,213	1,205	1,198	1,191	1,184	1,176	1,169
19,140	19,160	1,243	1,236	1,229	1,221	1,214	1,207	1,200	1,192	1,185	1,178	1,171
19,160	19,180	1,245	1,237	1,230	1,223	1,216	1,208	1,201	1,194	1,187	1,179	1,172
19,180	19,200	1,246	1,239	1,232	1,224	1,217	1,210	1,203	1,195	1,188	1,181	1,174
19,200	19,220	1,248	1,240	1,233	1,226	1,219	1,211	1,204	1,197	1,190	1,182	1,175
19,220	19,240	1,249	1,242	1,235	1,227	1,220	1,213	1,206	1,198	1,191	1,184	1,177
19,240	19,260	1,251	1,243	1,236	1,229	1,222	1,214	1,207	1,200	1,193	1,185	1,178
19,260	19,280	1,252	1,245	1,238	1,230	1,223	1,216	1,209	1,201	1,194	1,187	1,180

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
19,280	19,300	1,254	1,246	1,239	1,232	1,225	1,217	1,210	1,203	1,196	1,188	1,181
19,300	19,320	1,255	1,248	1,241	1,233	1,226	1,219	1,212	1,204	1,197	1,190	1,183
19,320	19,340	1,257	1,249	1,242	1,235	1,228	1,221	1,213	1,206	1,199	1,192	1,184
19,340	19,360	1,258	1,251	1,244	1,237	1,229	1,222	1,215	1,208	1,200	1,193	1,186
19,360	19,380	1,260	1,253	1,245	1,238	1,231	1,224	1,216	1,209	1,202	1,195	1,187
19,380	19,400	1,261	1,254	1,247	1,240	1,232	1,225	1,218	1,211	1,203	1,196	1,189
19,400	19,420	1,263	1,256	1,248	1,241	1,234	1,227	1,219	1,212	1,205	1,198	1,190
19,420	19,440	1,264	1,257	1,250	1,243	1,235	1,228	1,221	1,214	1,206	1,199	1,192
19,440	19,460	1,266	1,259	1,251	1,244	1,237	1,230	1,222	1,215	1,208	1,201	1,193
19,460	19,480	1,267	1,260	1,253	1,246	1,238	1,231	1,224	1,217	1,209	1,202	1,195
19,480	19,500	1,269	1,262	1,254	1,247	1,240	1,233	1,225	1,218	1,211	1,204	1,196
19,500	19,520	1,270	1,263	1,256	1,249	1,241	1,234	1,227	1,220	1,212	1,205	1,198
19,520	19,540	1,272	1,265	1,257	1,250	1,243	1,236	1,228	1,221	1,214	1,207	1,199
19,540	19,560	1,273	1,266	1,259	1,252	1,244	1,237	1,230	1,223	1,215	1,208	1,201
19,560	19,580	1,275	1,268	1,260	1,253	1,246	1,239	1,231	1,224	1,217	1,210	1,203
19,580	19,600	1,276	1,269	1,262	1,255	1,248	1,240	1,233	1,226	1,219	1,211	1,204
19,600	19,620	1,278	1,271	1,264	1,256	1,249	1,242	1,235	1,227	1,220	1,213	1,206
19,620	19,640	1,280	1,272	1,265	1,258	1,251	1,243	1,236	1,229	1,222	1,214	1,207
19,640	19,660	1,281	1,274	1,267	1,259	1,252	1,245	1,238	1,230	1,223	1,216	1,209
19,660	19,680	1,283	1,275	1,268	1,261	1,254	1,246	1,239	1,232	1,225	1,217	1,210
19,680	19,700	1,284	1,277	1,270	1,262	1,255	1,248	1,241	1,233	1,226	1,219	1,212
19,700	19,720	1,286	1,278	1,271	1,264	1,257	1,249	1,242	1,235	1,228	1,220	1,213
19,720	19,740	1,287	1,280	1,273	1,265	1,258	1,251	1,244	1,236	1,229	1,222	1,215
19,740	19,760	1,289	1,281	1,274	1,267	1,260	1,252	1,245	1,238	1,231	1,223	1,216
19,760	19,780	1,290	1,283	1,276	1,268	1,261	1,254	1,247	1,239	1,232	1,225	1,218
19,780	19,800	1,292	1,284	1,277	1,270	1,263	1,255	1,248	1,241	1,234	1,226	1,219
19,800	19,820	1,293	1,286	1,279	1,271	1,264	1,257	1,250	1,242	1,235	1,228	1,221
19,820	19,840	1,295	1,287	1,280	1,273	1,266	1,259	1,251	1,244	1,237	1,230	1,222
19,840	19,860	1,296	1,289	1,282	1,275	1,267	1,260	1,253	1,246	1,238	1,231	1,224
19,860	19,880	1,298	1,291	1,283	1,276	1,269	1,262	1,254	1,247	1,240	1,233	1,225
19,880	19,900	1,299	1,292	1,285	1,278	1,270	1,263	1,256	1,249	1,241	1,234	1,227
19,900	19,920	1,301	1,294	1,286	1,279	1,272	1,265	1,257	1,250	1,243	1,236	1,228
19,920	19,940	1,302	1,295	1,288	1,281	1,273	1,266	1,259	1,252	1,244	1,237	1,230
19,940	19,960	1,304	1,297	1,289	1,282	1,275	1,268	1,260	1,253	1,246	1,239	1,231
19,960	19,980	1,305	1,298	1,291	1,284	1,276	1,269	1,262	1,255	1,247	1,240	1,233
19,980	20,000	1,307	1,300	1,292	1,285	1,278	1,271	1,263	1,256	1,249	1,242	1,234
20,000	20,020	1,308	1,301	1,294	1,287	1,279	1,272	1,265	1,258	1,250	1,243	1,236
20,020	20,040	1,310	1,303	1,295	1,288	1,281	1,274	1,266	1,259	1,252	1,245	1,237
20,040	20,060	1,311	1,304	1,297	1,290	1,282	1,275	1,268	1,261	1,253	1,246	1,239
20,060	20,080	1,313	1,306	1,298	1,291	1,284	1,277	1,269	1,262	1,255	1,248	1,241
20,080	20,100	1,314	1,307	1,300	1,293	1,286	1,278	1,271	1,264	1,257	1,249	1,242
20,100	20,120	1,316	1,309	1,302	1,294	1,287	1,280	1,273	1,265	1,258	1,251	1,244
20,120	20,140	1,318	1,310	1,303	1,296	1,289	1,281	1,274	1,267	1,260	1,252	1,245
20,140	20,160	1,319	1,312	1,305	1,297	1,290	1,283	1,276	1,268	1,261	1,254	1,247
20,160	20,180	1,321	1,313	1,306	1,299	1,292	1,284	1,277	1,270	1,263	1,255	1,248

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
20,180	20,200	1,322	1,315	1,308	1,300	1,293	1,286	1,279	1,271	1,264	1,257	1,250
20,200	20,220	1,324	1,316	1,309	1,302	1,295	1,287	1,280	1,273	1,266	1,258	1,251
20,220	20,240	1,325	1,318	1,311	1,303	1,296	1,289	1,282	1,274	1,267	1,260	1,253
20,240	20,260	1,327	1,319	1,312	1,305	1,298	1,290	1,283	1,276	1,269	1,261	1,254
20,260	20,280	1,328	1,321	1,314	1,306	1,299	1,292	1,285	1,277	1,270	1,263	1,256
20,280	20,300	1,330	1,322	1,315	1,308	1,301	1,293	1,286	1,279	1,272	1,264	1,257
20,300	20,320	1,331	1,324	1,317	1,309	1,302	1,295	1,288	1,280	1,273	1,266	1,259
20,320	20,340	1,333	1,325	1,318	1,311	1,304	1,297	1,289	1,282	1,275	1,268	1,260
20,340	20,360	1,334	1,327	1,320	1,313	1,305	1,298	1,291	1,284	1,276	1,269	1,262
20,360	20,380	1,336	1,329	1,321	1,314	1,307	1,300	1,292	1,285	1,278	1,271	1,263
20,380	20,400	1,337	1,330	1,323	1,316	1,308	1,301	1,294	1,287	1,279	1,272	1,265
20,400	20,420	1,339	1,332	1,324	1,317	1,310	1,303	1,295	1,288	1,281	1,274	1,266
20,420	20,440	1,340	1,333	1,326	1,319	1,311	1,304	1,297	1,290	1,282	1,275	1,268
20,440	20,460	1,342	1,335	1,327	1,320	1,313	1,306	1,298	1,291	1,284	1,277	1,269
20,460	20,480	1,343	1,336	1,329	1,322	1,314	1,307	1,300	1,293	1,285	1,278	1,271
20,480	20,500	1,345	1,338	1,330	1,323	1,316	1,309	1,301	1,294	1,287	1,280	1,272
20,500	20,520	1,346	1,339	1,332	1,325	1,317	1,310	1,303	1,296	1,288	1,281	1,274
20,520	20,540	1,348	1,341	1,333	1,326	1,319	1,312	1,304	1,297	1,290	1,283	1,275
20,540	20,560	1,349	1,342	1,335	1,328	1,320	1,313	1,306	1,299	1,291	1,284	1,277
20,560	20,580	1,351	1,344	1,336	1,329	1,322	1,315	1,307	1,300	1,293	1,286	1,279
20,580	20,600	1,352	1,345	1,338	1,331	1,324	1,316	1,309	1,302	1,295	1,287	1,280
20,600	20,620	1,354	1,347	1,340	1,332	1,325	1,318	1,311	1,303	1,296	1,289	1,282
20,620	20,640	1,356	1,348	1,341	1,334	1,327	1,319	1,312	1,305	1,298	1,290	1,283
20,640	20,660	1,357	1,350	1,343	1,335	1,328	1,321	1,314	1,306	1,299	1,292	1,285
20,660	20,680	1,359	1,351	1,344	1,337	1,330	1,322	1,315	1,308	1,301	1,293	1,286
20,680	20,700	1,360	1,353	1,346	1,338	1,331	1,324	1,317	1,309	1,302	1,295	1,288
20,700	20,720	1,362	1,354	1,347	1,340	1,333	1,325	1,318	1,311	1,304	1,296	1,289
20,720	20,740	1,363	1,356	1,349	1,341	1,334	1,327	1,320	1,312	1,305	1,298	1,291
20,740	20,760	1,365	1,357	1,350	1,343	1,336	1,328	1,321	1,314	1,307	1,299	1,292
20,760	20,780	1,366	1,359	1,352	1,344	1,337	1,330	1,323	1,315	1,308	1,301	1,294
20,780	20,800	1,368	1,360	1,353	1,346	1,339	1,331	1,324	1,317	1,310	1,302	1,295
20,800	20,820	1,369	1,362	1,355	1,347	1,340	1,333	1,326	1,318	1,311	1,304	1,297
20,820	20,840	1,371	1,363	1,356	1,349	1,342	1,335	1,327	1,320	1,313	1,306	1,298
20,840	20,860	1,372	1,365	1,358	1,351	1,343	1,336	1,329	1,322	1,314	1,307	1,300
20,860	20,880	1,374	1,367	1,359	1,352	1,345	1,338	1,330	1,323	1,316	1,309	1,301
20,880	20,900	1,375	1,368	1,361	1,354	1,346	1,339	1,332	1,325	1,317	1,310	1,303
20,900	20,920	1,377	1,370	1,362	1,355	1,348	1,341	1,333	1,326	1,319	1,312	1,304
20,920	20,940	1,378	1,371	1,364	1,357	1,349	1,342	1,335	1,328	1,320	1,313	1,306
20,940	20,960	1,380	1,373	1,365	1,358	1,351	1,344	1,336	1,329	1,322	1,315	1,307
20,960	20,980	1,381	1,374	1,367	1,360	1,352	1,345	1,338	1,331	1,323	1,316	1,309
20,980	21,000	1,383	1,376	1,368	1,361	1,354	1,347	1,339	1,332	1,325	1,318	1,310
21,000	21,020	1,384	1,377	1,370	1,363	1,355	1,348	1,341	1,334	1,326	1,319	1,312
21,020	21,040	1,386	1,379	1,371	1,364	1,357	1,350	1,342	1,335	1,328	1,321	1,313
21,040	21,060	1,387	1,380	1,373	1,366	1,358	1,351	1,344	1,337	1,329	1,322	1,315
21,060	21,080	1,389	1,382	1,374	1,367	1,360	1,353	1,345	1,338	1,331	1,324	1,317

Monthly **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
21,080	21,100	1,390	1,383	1,376	1,369	1,362	1,354	1,347	1,340	1,333	1,325	1,318
21,100	21,120	1,392	1,385	1,378	1,370	1,363	1,356	1,349	1,341	1,334	1,327	1,320
21,120	21,140	1,394	1,386	1,379	1,372	1,365	1,357	1,350	1,343	1,336	1,328	1,321
21,140	21,160	1,395	1,388	1,381	1,373	1,366	1,359	1,352	1,344	1,337	1,330	1,323
21,160	21,180	1,397	1,389	1,382	1,375	1,368	1,360	1,353	1,346	1,339	1,331	1,324
21,180	21,200	1,398	1,391	1,384	1,376	1,369	1,362	1,355	1,347	1,340	1,333	1,326
21,200	21,220	1,400	1,392	1,385	1,378	1,371	1,363	1,356	1,349	1,342	1,334	1,327
21,220	21,240	1,401	1,394	1,387	1,379	1,372	1,365	1,358	1,350	1,343	1,336	1,329
21,240	21,260	1,403	1,395	1,388	1,381	1,374	1,366	1,359	1,352	1,345	1,337	1,330
21,260	21,280	1,404	1,397	1,390	1,382	1,375	1,368	1,361	1,353	1,346	1,339	1,332
21,280	21,300	1,406	1,398	1,391	1,384	1,377	1,369	1,362	1,355	1,348	1,340	1,333
21,300	21,320	1,408	1,400	1,393	1,385	1,378	1,371	1,364	1,356	1,349	1,342	1,335
21,320	21,340	1,409	1,402	1,394	1,387	1,380	1,373	1,365	1,358	1,351	1,344	1,336
21,340	21,360	1,411	1,403	1,396	1,389	1,381	1,374	1,367	1,360	1,352	1,345	1,338
21,360	21,380	1,412	1,405	1,397	1,390	1,383	1,376	1,368	1,361	1,354	1,347	1,339
21,380	21,400	1,414	1,406	1,399	1,392	1,384	1,377	1,370	1,363	1,355	1,348	1,341
21,400	21,420	1,415	1,408	1,400	1,393	1,386	1,379	1,371	1,364	1,357	1,350	1,342
21,420	21,440	1,417	1,410	1,402	1,395	1,387	1,380	1,373	1,366	1,358	1,351	1,344
21,440	21,460	1,419	1,411	1,404	1,396	1,389	1,382	1,374	1,367	1,360	1,353	1,345
21,460	21,480	1,420	1,413	1,405	1,398	1,390	1,383	1,376	1,369	1,361	1,354	1,347
21,480	21,500	1,422	1,414	1,407	1,399	1,392	1,385	1,377	1,370	1,363	1,356	1,348
21,500	21,520	1,423	1,416	1,408	1,401	1,393	1,386	1,379	1,372	1,364	1,357	1,350
21,520	21,540	1,425	1,417	1,410	1,402	1,395	1,388	1,380	1,373	1,366	1,359	1,351
21,540	21,560	1,427	1,419	1,411	1,404	1,396	1,389	1,382	1,375	1,367	1,360	1,353
21,560	21,580	1,428	1,421	1,413	1,406	1,398	1,391	1,383	1,376	1,369	1,362	1,355
21,580	21,600	1,430	1,422	1,415	1,407	1,400	1,392	1,385	1,378	1,371	1,363	1,356
21,600	21,620	1,431	1,424	1,416	1,409	1,401	1,394	1,387	1,379	1,372	1,365	1,358
21,620	21,640	1,433	1,425	1,418	1,410	1,403	1,395	1,388	1,381	1,374	1,366	1,359
21,640	21,660	1,434	1,427	1,419	1,412	1,404	1,397	1,390	1,382	1,375	1,368	1,361
21,660	21,680	1,436	1,428	1,421	1,413	1,406	1,398	1,391	1,384	1,377	1,369	1,362
21,680	21,700	1,438	1,430	1,423	1,415	1,407	1,400	1,393	1,385	1,378	1,371	1,364
21,700	21,720	1,439	1,432	1,424	1,417	1,409	1,402	1,394	1,387	1,380	1,372	1,365
21,720	21,740	1,441	1,433	1,426	1,418	1,411	1,403	1,396	1,388	1,381	1,374	1,367
21,740	21,760	1,442	1,435	1,427	1,420	1,412	1,405	1,397	1,390	1,383	1,375	1,368
21,760	21,780	1,444	1,436	1,429	1,421	1,414	1,406	1,399	1,391	1,384	1,377	1,370
21,780	21,800	1,445	1,438	1,430	1,423	1,415	1,408	1,400	1,393	1,386	1,378	1,371
21,800	21,820	1,447	1,440	1,432	1,424	1,417	1,409	1,402	1,394	1,387	1,380	1,373
21,820	21,840	1,449	1,441	1,434	1,426	1,419	1,411	1,403	1,396	1,389	1,382	1,374
21,840	21,860	1,450	1,443	1,435	1,428	1,420	1,413	1,405	1,398	1,390	1,383	1,376
21,860	21,880	1,452	1,444	1,437	1,429	1,422	1,414	1,407	1,399	1,392	1,385	1,377
21,880	21,900	1,453	1,446	1,438	1,431	1,423	1,416	1,408	1,401	1,393	1,386	1,379
21,900	21,920	1,455	1,447	1,440	1,432	1,425	1,417	1,410	1,402	1,395	1,388	1,380
21,920	21,940	1,457	1,449	1,441	1,434	1,426	1,419	1,411	1,404	1,396	1,389	1,382
21,940	21,960	1,458	1,451	1,443	1,436	1,428	1,420	1,413	1,405	1,398	1,391	1,383
21,960	21,980	1,460	1,452	1,445	1,437	1,430	1,422	1,415	1,407	1,399	1,392	1,385
21,980	22,000	1,461	1,454	1,446	1,439	1,431	1,424	1,416	1,409	1,401	1,394	1,386
		AMOUNT OF INCOME TAX TO BE WITHHELD 7.9% of excess over $22,000 plus										
22,000	& over	1,462	1,455	1,447	1,439	1,432	1,424	1,417	1,409	1,402	1,394	1,387

Daily **PAYROLL PERIOD**
For Calendar Year 2026
Single* PERSONS - UNMARRIED *Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	40	0	0	0	0	0	0	0	0	0	0	0
40	50	1	0	0	0	0	0	0	0	0	0	0
50	60	1	1	1	1	1	0	0	0	0	0	0
60	70	2	1	1	1	1	1	1	1	0	0	0
70	80	2	2	2	2	1	1	1	1	1	1	1
80	90	3	3	2	2	2	2	2	1	1	1	1
90	100	4	3	3	3	3	2	2	2	2	2	1
100	110	4	4	4	4	3	3	3	3	3	2	2
110	120	5	5	4	4	4	4	4	3	3	3	3
120	130	6	5	5	5	5	5	4	4	4	4	3
130	140	6	6	6	6	5	5	5	5	5	4	4
140	150	7	7	7	6	6	6	6	5	5	5	5
150	160	8	8	7	7	7	7	6	6	6	6	6
160	170	9	8	8	8	8	7	7	7	7	6	6
170	180	9	9	9	9	8	8	8	8	7	7	7
180	190	10	10	10	9	9	9	9	8	8	8	8
190	200	11	11	10	10	10	10	9	9	9	9	9
200	210	12	11	11	11	11	10	10	10	10	10	9
210	220	12	12	12	12	11	11	11	11	10	10	10
220	230	13	13	13	12	12	12	12	11	11	11	11
230	240	14	14	13	13	13	13	12	12	12	12	12
240	250	15	14	14	14	14	13	13	13	13	13	12
250	260	15	15	15	15	14	14	14	14	14	13	13
260	270	16	16	16	15	15	15	15	15	14	14	14
270	280	17	17	16	16	16	16	16	15	15	15	15
280	290	18	17	17	17	17	17	16	16	16	16	15
290	300	18	18	18	18	18	17	17	17	17	16	16
300	310	19	19	19	19	18	18	18	18	17	17	17
310	320	20	20	20	19	19	19	19	18	18	18	18
320	330	21	21	20	20	20	20	19	19	19	19	18
330	340	22	21	21	21	21	20	20	20	20	19	19
340	350	22	22	22	22	21	21	21	21	20	20	20
350	360	23	23	23	22	22	22	22	21	21	21	21
360	370	24	24	23	23	23	23	22	22	22	22	21
370	380	25	24	24	24	24	23	23	23	23	22	22
380	390	25	25	25	25	24	24	24	24	23	23	23
390	400	26	26	26	25	25	25	25	24	24	24	24
		7.9% of excess over $400 plus										
400	& over	27	26	26	26	26	25	25	25	25	24	24

Daily **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	50	0	0	0	0	0	0	0	0	0	0	0
50	60	1	1	1	0	0	0	0	0	0	0	0
60	70	1	1	1	1	1	1	0	0	0	0	0
70	80	1	1	1	1	1	1	1	1	1	0	0
80	90	1	1	1	1	1	1	1	1	1	1	1
90	100	2	2	2	1	1	1	1	1	1	1	1
100	110	2	2	2	2	2	2	1	1	1	1	1
110	120	3	3	3	2	2	2	2	2	2	1	1
120	130	4	3	3	3	3	3	2	2	2	2	2
130	140	4	4	4	4	3	3	3	3	3	2	2
140	150	5	5	4	4	4	4	4	3	3	3	3
150	160	5	5	5	5	5	4	4	4	4	4	3
160	170	6	6	6	6	5	5	5	5	4	4	4
170	180	7	7	6	6	6	6	6	5	5	5	5
180	190	8	7	7	7	7	6	6	6	6	6	5
190	200	8	8	8	8	7	7	7	7	7	6	6
200	210	9	9	8	8	8	8	8	7	7	7	7
210	220	10	9	9	9	9	8	8	8	8	8	7
220	230	10	10	10	10	9	9	9	9	9	8	8
230	240	11	11	11	10	10	10	10	9	9	9	9
240	250	12	12	11	11	11	11	10	10	10	10	9
250	260	12	12	12	12	12	11	11	11	11	10	10
260	270	13	13	13	13	12	12	12	12	11	11	11
270	280	14	14	13	13	13	13	13	12	12	12	12
280	290	15	14	14	14	14	14	13	13	13	13	12
290	300	15	15	15	15	14	14	14	14	14	13	13
300	310	16	16	16	15	15	15	15	15	14	14	14
310	320	17	17	16	16	16	16	16	15	15	15	15
320	330	18	17	17	17	17	17	16	16	16	16	15
330	340	18	18	18	18	18	17	17	17	17	16	16
340	350	19	19	19	19	18	18	18	18	17	17	17
350	360	20	20	20	19	19	19	19	18	18	18	18
360	370	21	21	20	20	20	20	19	19	19	19	18
370	380	22	21	21	21	21	20	20	20	20	19	19
380	390	22	22	22	22	21	21	21	21	20	20	20
390	400	23	23	23	22	22	22	22	21	21	21	21
400	410	24	24	23	23	23	23	22	22	22	22	21
410	420	25	24	24	24	24	23	23	23	23	22	22
420	430	25	25	25	25	24	24	24	24	23	23	23
430	440	26	26	26	25	25	25	25	24	24	24	24
440	450	27	27	26	26	26	26	25	25	25	25	24
450	460	28	27	27	27	27	26	26	26	26	25	25
460	470	28	28	28	28	27	27	27	27	26	26	26
470	480	29	29	29	28	28	28	28	27	27	27	27
480	490	30	30	29	29	29	29	28	28	28	28	27

Daily **PAYROLL PERIOD**
For Calendar Year 2026
Married Persons

WAGES ARE		**NUMBER OF WITHHOLDING ALLOWANCES CLAIMED**										
AT LEAST	**BUT LESS THAN**	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 or more**
		AMOUNT OF INCOME TAX TO BE WITHHELD										
490	500	31	30	30	30	30	29	29	29	29	28	28
500	510	31	31	31	31	30	30	30	30	29	29	29
510	520	32	32	32	31	31	31	31	30	30	30	30
520	530	33	33	32	32	32	32	31	31	31	31	31
530	540	34	33	33	33	33	32	32	32	32	32	31
540	550	34	34	34	34	33	33	33	33	33	32	32
550	560	35	35	35	34	34	34	34	34	33	33	33
560	570	36	36	35	35	35	35	35	34	34	34	34
570	580	37	36	36	36	36	36	35	35	35	35	34
580	590	37	37	37	37	37	36	36	36	36	35	35
590	600	38	38	38	38	37	37	37	37	36	36	36
600	610	39	39	39	38	38	38	38	37	37	37	37
610	620	40	40	39	39	39	39	38	38	38	38	37
620	630	41	40	40	40	40	39	39	39	39	38	38
630	640	41	41	41	41	40	40	40	40	39	39	39
640	650	42	42	42	41	41	41	41	40	40	40	40
650	660	43	43	42	42	42	42	41	41	41	41	40
660	670	44	43	43	43	43	42	42	42	42	41	41
670	680	44	44	44	44	43	43	43	43	42	42	42
680	690	45	45	45	44	44	44	44	43	43	43	43
690	700	46	46	45	45	45	45	44	44	44	44	43
700	710	47	46	46	46	46	45	45	45	45	44	44
710	720	47	47	47	47	46	46	46	46	45	45	45
720	730	48	48	48	47	47	47	47	46	46	46	46
730	740	49	49	48	48	48	48	47	47	47	47	47
740	750	50	50	49	49	49	49	48	48	48	48	47
750	760	51	50	50	50	50	49	49	49	49	48	48
760	770	51	51	51	51	50	50	50	50	49	49	49
770	780	52	52	52	51	51	51	51	50	50	50	50
780	790	53	53	52	52	52	52	51	51	51	51	50
790	800	54	53	53	53	53	52	52	52	52	51	51
		7.9% of excess over $800 plus										
800	& over	54	54	54	53	53	53	53	52	52	52	52