



# 2023

## **RHODE ISLAND EMPLOYER'S INCOME TAX WITHHOLDING TABLES**



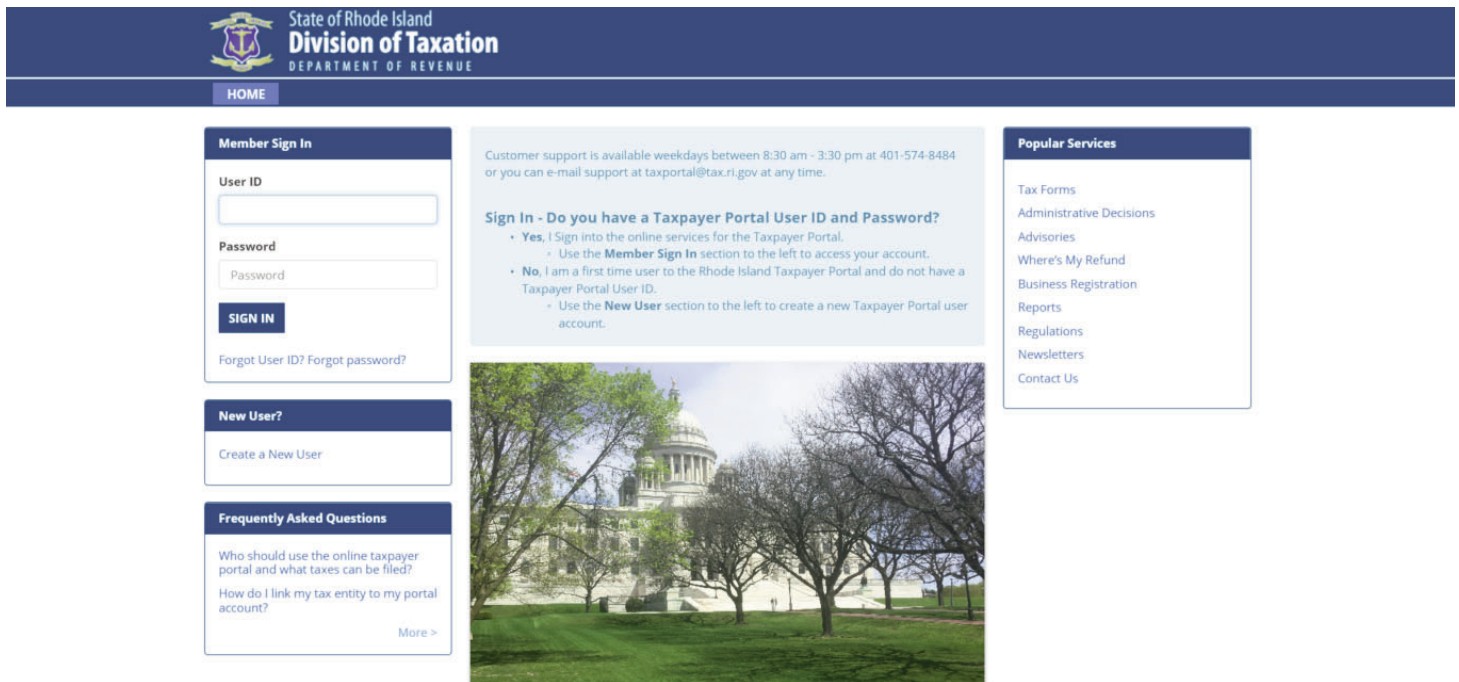
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**File Electronically Using the Rhode Island Division of Taxation's Self-Service Taxpayer Portal**  
 Visit: <https://taxportal.ri.gov>



The portal is a simple way to:

- File tax returns
- Make payments
- View your tax accounts within the RI Division of Taxation

Effective January 1, 2023, an employer may be required to file and pay electronically. See pages 3 - 7 for more details.

For more information or to request a PIN, contact the Tax Portal team via:

Email: [Tax.Portal@tax.ri.gov](mailto:Tax.Portal@tax.ri.gov)

Phone: (401) 574-8484

# EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
<b>WEEKLY</b> (see Section 6 of these instructions)		To be filed with the RI Division of Taxation on the Monday after the date the payroll is paid.  <b><u>NOTE - ELECTRONIC FILING MANDATE:</u></b> MUST be paid by electronic means or be subject to penalty.  If you have any questions, contact the Division's Tax Portal Team: Email: Tax.Portal@tax.ri.gov Phone: (401) 574-8484
<b>*MONTHLY</b> (see Section 6 of these instructions)	WTM/RI-941M Withholding Tax Return Monthly	For NON-QUARTER ENDING MONTHS: (Months of January, February, April, May, July, August, October and November) Form WTM (RI-941M) is to be filed with the RI Division of Taxation on or before the 20th day of the following month.
	RI-941 Employer's Quarterly Tax Return and Reconciliation	For QUARTER ENDING MONTHS: (Months of March, June, September and December) Form RI-941 - Employer's Quarterly Tax Return and Reconciliation - is to be filed on or before the last day of the following month.  <b><u>NOTE - ELECTRONIC FILING MANDATE:</u></b> Some employers will be required to file and pay Rhode Island withholding tax by electronic means or be subject to penalty.  If any of the statements below is true for the employer, the employer must file and pay Rhode Island withholding electronically or be penalized.  1) The employer's average Rhode Island withholding for the previous calendar year is \$200 or more per month;  2) The employer operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000;  3) The employer operates as a business whose annual gross income for the entity is over \$100,000.  If you have any questions, contact the Division's Tax Portal Team: Email: Tax.Portal@tax.ri.gov Phone: (401) 574-8484

(CONTINUED ON PAGE 4)

# EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
<b>*QUARTERLY</b> (see Section 6 of these instructions)	RI-941 Employer's Quarterly Tax Return and Reconciliation	For quarters ending March, June, September and December, Form RI-941 - Employer's Quarterly Tax Return and Reconciliation - is to be filed on or before the last day of the month following the end of the quarter or at the termination of business.  <b><u>NOTE - ELECTRONIC FILING MANDATE:</u></b> Some employers will be required to file and pay Rhode Island withholding tax by electronic means or be subject to penalty.  If any of the statements below is true for the employer, the employer must file and pay Rhode Island withholding electronically or be penalized.  1) The employer's average Rhode Island withholding for the previous calendar year is \$200 or more per month;  2) The employer operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000;  3) The employer operates as a business whose annual gross income for the entity is over \$100,000.  If you have any questions, contact the Division's Tax Portal Team: Email: <a href="mailto:Tax.Portal@tax.ri.gov">Tax.Portal@tax.ri.gov</a> Phone: (401) 574-8484
<b>* QUARTERLY RECONCILIATION</b> (see Section 9 of these instructions)	RI-941 Employer's Quarterly Tax Return and Reconciliation	For the months of March, June, September and December, Form RI-941 is to be filed on or before the last day of the following month.
<b>* ANNUAL RECONCILIATION</b> (see Section 10 of these instructions)	RI-W3 Transmittal of Wage and Tax Statements	To be filed with the Division of Taxation on or before January 31st or at the termination of business.  <b><u>NOTE - ELECTRONIC FILING MANDATE:</u></b> Some employers will be required to file and pay Rhode Island withholding tax by electronic means or be subject to penalty.  If an employer is required to file and pay withholding tax by electronic means (see statements above), the employer is also required to file Form RI-W3 by electronic means or be subject to penalty.

**\*NOTE:** These forms will normally be mailed to each employer in advance of the required reporting date. However, employers that are required to file electronically, employers that file electronically, and employers that use a payroll company will not receive any forms. If forms are not received in due course, please write directly to the Rhode Island Division of Taxation - One Capitol Hill - Providence, Rhode Island 02908-5800.

# INSTRUCTIONS

## 1. INTRODUCTION:

Rhode Island, like the Federal Government, has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees' wages and to periodically remit those withheld funds to the Division of Taxation. On or before April 15th each employee computes his Rhode Island income tax liability of the prior year. If the taxes withheld from his wages are less than his liability, he pays the balance to the Division; if greater, he is entitled to a refund from the state.

## 2. REGISTRATION FOR WITHHOLDING PURPOSES:

The Employer's Identification Number to be used for Rhode Island income tax purposes will be the identification number currently issued to an employer by the United States Internal Revenue Service.

## 3. EMPLOYEES FROM WHOSE WAGES RHODE ISLAND TAXES MUST BE WITHHELD:

A Rhode Island employer must withhold Rhode Island income tax from the wages of an employee if:

- (1) The employee's wages are subject to federal income tax withholding, and
- (2) Any part of the wages were for services performed in Rhode Island.
- (3) Even though the employee's wages are NOT subject to federal income tax withholding, the employer may withhold if the employee so requests.

Please note that Rhode Island employers are required to withhold Rhode Island income taxes from employees who are residents of other states, insofar as such employees receive compensation by reason of employment in Rhode Island. In addition, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to those employees. Information regarding such withholding should be requested from the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

## 4. COMPUTING THE AMOUNT OF RHODE ISLAND TAXES TO BE WITHHELD FROM AN EMPLOYEE:

For the convenience of employers, the attached tables show the amount of Rhode Island taxes to be withheld from employees earning various amounts on a weekly, bi-weekly, semimonthly, monthly and daily or miscellaneous basis. For those employers who find it more convenient to determine withholding by the percentage method, the tables on pages 6 and 7 of this booklet should be used. If supplemental wages, such as bonuses, commission, overtime pay and back pay are paid with regular wages, the income tax to be withheld must be determined as if the total were a single wage payment for the regular payroll period. However, if the supplemental wages are paid separately, the employer may add the supplemental wages to the regular wages paid to the employee for the last preceding payroll period, determine the amount to be withheld as if the aggregate amount were a single payment, subtract the tax withheld for the last preceding payroll period and withhold the remaining tax from the supplemental wage payment.

## 5. EXEMPTION FORMS (FORM W-4):

Effective January 1, 2020, employers must have employees complete Form RI W-4 showing the number of dependents or other personal exemptions claimed. The employer can no longer rely on federal withholding exemption certificates (Federal Form W-4) in computing both the Federal withholding and the Rhode Island withholding for employees. Employers must require employees complete Form RI W-4 in addition to Federal Form W-4. Employees electing additional federal withholding may also elect additional Rhode Island withholding by adjusting Form RI W-4. Form RI W-4, which the employer is required to keep on file, should be completed by the employee at the beginning of his employment or if he would like to adjust the current amount of Rhode Island taxes being withheld from his pay. Employers should also have employees complete Form RI W-4 if the employee does not already have one on file.

## 6. REPORTING RHODE ISLAND TAX WITHHELD:

Employers must report and remit to the Division of Taxation the Rhode Island income taxes they have withheld on the following basis:

**WEEKLY** - If the employer withholds \$600 or more for a calendar month from employees' wages, the employer must remit such withheld taxes on a weekly basis. The payment is due on the next banking day following the end of the week. The payment due date is generally a Monday unless Monday is a banking holiday or state holiday. In the case of the payment due date falling on a banking holiday or state holiday, the payment due date moves to the Tuesday.

The term "weekly basis" means the week that begins on Sunday and ends on Saturday. Consecutive returns for each weekly period accounting for all tax withheld during the year must be filed.

Payment MUST be made via electronic means. Use tax type code “01102” when making an EFT Credit payment.

If no tax was withheld during a particular weekly period, a return for such period is not required to be filed.

Change from a weekly return to a less frequent basis will be permitted only at the beginning of a calendar year.

**MONTHLY** - If the employer withholds \$50 or more but less than \$600 for any calendar month from employees' wages, the employer must report and remit such withheld taxes on a monthly basis. However, if the employer withholds \$200 or more but less than \$600 for any calendar month, the employer is required to report and remit such withheld taxes via electronic means on a monthly basis. [***If withholding is \$600 or more per calendar month, the employer must remit WEEKLY via electronic means.***] In addition, an employer that operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000; or operated as a business whose annual gross income for the entity is over \$100,000, is required to report and remit such withheld taxes via electronic means or be penalized.

**Withholding of \$200 or more but less than \$600 for any calendar month from employees' wages:**  
***Filing and payment of withholding taxes must be via electronic means.***

Use tax type code “01103” when making an EFT Credit payment.

For non-quarter ending months, Form WTM (941M) must accompany the payment. Both the return and payment are due within 20 days after the close of the month. Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return for such period is not required to be filed.

Returns for the months of March, June, September and December should be filed on or before the last day of the following month using Form RI-941. If no tax was withheld during a quarter-ending month, Form RI-941 must still be filed in order to reconcile the months for the quarter.

Change from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 the employer must begin to file weekly in accordance with the instructions above.

**Withholding of \$50 or more but less than \$200 for any calendar month from employees' wages:**  
**Filing and payment of withholding taxes via electronic means *is not* required **UNLESS** the employer operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000; or operated as a business whose annual gross income for the entity is over \$100,000,**  
**Use tax type code “01103” when making an EFT Credit payment.**

For non-quarter ending months, Form WTM (941M) must accompany the payment. Both the return and payment are due within 20 days after the close of the month. Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return for such period is not required to be filed.

Returns for the months of March, June, September and December should be filed on or before the last day of the following month using Form RI-941. If no tax was withheld during a quarter-ending month, Form RI-941 must still be filed in order to reconcile the months for the quarter.

Change from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 the employer must begin to file weekly in accordance with the instructions above.

**QUARTERLY** - If the employer withholds less than \$50 for any calendar month from employees' wages, the employer must report and remit such withheld taxes on a quarterly basis. Form RI-941 must accompany the payment. Both the return and payment are due on or before the last day of the month following the close of the quarter. Consecutive returns for each calendar quarter accounting for all tax withheld during the year must be filed by an employer required to report quarterly. If no tax was withheld during a particular quarter, a return for such period is still required to be filed in order to reconcile the quarter.

**Filing and payment of withholding taxes via electronic means *is not* required **UNLESS** the employer operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000; or operates as a business whose annual gross income for the entity is over \$100,000.**  
**Use tax type code “01104” when making an EFT Credit payment.**

Change from a quarterly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount withheld reaches or exceeds \$50 the employer must begin to file monthly or weekly as required by the instructions above.

## **7. ERRORS IN REPORTING WITHHOLDING:**

If an error has been made on a withholding return, the employer should make the necessary adjustment on a subsequent withholding return.

## **8. WAGE AND TAX STATEMENT FOR EACH EMPLOYEE (FEDERAL OPTIONAL FORM W-2):**

Compliance with federal requirements as to furnishing W-2 forms to employees will satisfy state requirements. Please be sure to use the six part optional federal form, or a form which has been approved by the Rhode Island Division of Taxation.

## **9. QUARTERLY RECONCILIATION - FORM RI-941:**

On or before the last day of the month following the end of each quarter, or at the termination of business, employers must file a Rhode Island quarterly reconciliation return showing the reconciliation of income tax withheld with all individual wage and tax statements. The total income tax withheld as shown on the reconciliation return, should equal the total payments made to the Rhode Island Division of Taxation for the quarter.

This Quarterly Reconciliation Form RI-941 is the same form used by employers who file and pay withholding on a quarterly basis. These filers will only need to file one return - Form RI-941 - each quarter.

## **10. RECONCILIATION OF ALL RETURNS - FORM RI W-3:**

On or before January 31 of each year, or at the termination of business, employers must file a Rhode Island reconciliation return showing the reconciliation of all weekly, monthly or quarterly returns of income tax withheld with all individual wage and tax statements. The total income tax withheld as shown on the reconciliation return, should equal the total payments made to the Rhode Island Division of Taxation for the year and should also equal the total amount of Rhode Island tax withheld on all Forms W-2 furnished to employees.

## **11. FORMS:**

Insofar as possible, forms (other than forms W-2 and W-4) necessary for compliance with the withholding provision of the Rhode Island Income Tax Law will be automatically mailed to employers prior to due dates. However, employers that are required to file via electronic means, that file electronically and that use a payroll company will not receive any forms. If you should be mailed forms, but fail to receive them, please contact the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5800. You may also email [Tax.Forms@tax.ri.gov](mailto:Tax.Forms@tax.ri.gov) or call (401) 574-8970. The Rhode Island Division of Taxation does not supply W-2 forms. These forms should be obtained from the U.S. Internal Revenue Service. Form RI W-4 can be found at the end of this booklet.

## **12. SUPPLEMENTAL WAGES:**

Supplemental wages are compensation paid in addition to an employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan. How you withhold on supplemental payments depends on whether the supplemental payment is identified as a separate payment from regular wages (see part 4 for details). The Supplemental withholding rate is 5.99%.

## **13. CONVENIENCE WITHHOLDING:**

An employer may withhold Rhode Island personal income tax at the request of the employee even though the employee's wages are not subject to Federal income tax withholding. Additionally, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to these employees. Additional information regarding convenience withholding may be requested from the Division.

## **14. INFORMATION:**

Should specific questions arise which are not covered by these instructions, call: (401) 574-8829, write to: Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5800, or contact [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov) .



# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2023

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, must make a percentage computation based upon the following withholding exemption amounts and appropriate rate table.

### WITHHOLDING TAX EXEMPTION AMOUNTS

<u>Payroll Period</u>	Amount of one withholding exemption	<b>HOWEVER, IF:</b>	Amount of one withholding exemption
Weekly.....	\$ 19.23	Weekly wages are more than.....	\$ 5,010.58 .... \$0.00
Biweekly.....	\$ 38.46	Biweekly wages are more than.....	\$ 10,021.15 .... \$0.00
Semimonthly.....	\$ 41.67	Semimonthly wages are more than..	\$ 10,856.25 .... \$0.00
Monthly.....	\$ 83.33	Monthly wages are more than.....	\$ 21,712.50 .... \$0.00
Quarterly.....	\$ 250.00	Quarterly wages are more than.....	\$ 65,137.50 .... \$0.00
Semiannually.....	\$ 500.00	Semiannual wages are more than...	\$ 130,275.00 .... \$0.00
Annually.....	\$ 1,000.00	Annual wages are more than.....	\$ 260,550.00 .... \$0.00
Daily or Miscellaneous.....	\$ 3.85	Daily wages are more than.....	\$ 1,002.12 .... \$0.00

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

- (1.) Multiply the amount of one withholding exemption (see table above) by the number of exemptions and allowances claimed by the employee;
- (2.) Subtract the amount from the employee's wages;
- (3.) Determine the amount to be withheld from the appropriate rate table on the following pages.

### EXAMPLE

An unmarried employee has a weekly payroll period, for which he is paid \$2,195.00, and has in effect Form RI W-4 claiming one (1) exemption. His employer computes the income tax to be withheld as follows:

(1.) Total wage payment			\$	2,195.00
(2.) Amount of one (1) exemption		\$	19.23	
(3.) Number of exemptions claimed on Form RI W-4				1
(4.) Line 2 multiplied by line 3			\$	19.23
(5.) Amount subject to withholding (line 1 less line 4)			\$	2,175.77
(6.) Tax to be withheld				
(6a.) Tax on	\$ 1,413.00	@ 3.75%	\$	52.99
(6b.) Tax on remainder:	\$ 762.77	@ 4.75%	\$	36.23
(7.) Total to be withheld			\$	<u>89.22</u>



# 2023 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2023

TABLES ARE FOR ALL FILING STATUS TYPES

**TABLE 1 - WEEKLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 1,413	\$ 0.00	PLUS	3.75%	\$ 0
1,413	3,211	52.99	PLUS	4.75%	1,413
3,211	.....	138.40	PLUS	5.99%	3,211

**TABLE 5 - QUARTERLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 18,363	\$ 0.00	PLUS	3.75%	\$ 0
18,363	41,738	688.61	PLUS	4.75%	18,363
41,738	.....	1,798.92	PLUS	5.99%	41,738

**TABLE 2 - BIWEEKLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 2,825	\$ 0.00	PLUS	3.75%	\$ 0
2,825	6,421	105.94	PLUS	4.75%	2,825
6,421	.....	276.75	PLUS	5.99%	6,421

**TABLE 6 - SEMIANNUAL PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 36,725	\$ 0.00	PLUS	3.75%	\$ 0
36,725	83,475	1,377.19	PLUS	4.75%	36,725
83,475	.....	3,597.82	PLUS	5.99%	83,475

**TABLE 3 - SEMIMONTHLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 3,060	\$ 0.00	PLUS	3.75%	\$ 0
3,060	6,956	114.75	PLUS	4.75%	3,060
6,956	.....	299.81	PLUS	5.99%	6,956

**TABLE 7 - ANNUAL PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 73,450	\$ 0.00	PLUS	3.75%	\$ 0
73,450	166,950	2,754.38	PLUS	4.75%	73,450
166,950	.....	7,195.63	PLUS	5.99%	166,950

**TABLE 4 - MONTHLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 6,121	\$ 0.00	PLUS	3.75%	\$ 0
6,121	13,913	229.54	PLUS	4.75%	6,121
13,913	.....	599.66	PLUS	5.99%	13,913

**TABLE 8 - DAILY OR MISC PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 282.50	\$ 0.00	PLUS	3.75%	\$ 0
282.50	642.12	10.59	PLUS	4.75%	282.50
642.12	.....	27.67	PLUS	5.99%	642.12

**WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>10</b>	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>20</b>	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>20</b>	<b>30</b>	0.94	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>30</b>	<b>40</b>	1.31	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>50</b>	1.69	0.97	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>50</b>	<b>60</b>	2.06	1.34	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>60</b>	<b>70</b>	2.44	1.72	1.00	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>70</b>	<b>80</b>	2.81	2.09	1.37	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>90</b>	3.19	2.47	1.75	1.02	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>90</b>	<b>100</b>	3.56	2.84	2.12	1.40	0.68	0.00	0.00	0.00	0.00	0.00	0.00
<b>100</b>	<b>110</b>	3.94	3.22	2.50	1.77	1.05	0.33	0.00	0.00	0.00	0.00	0.00
<b>110</b>	<b>120</b>	4.31	3.59	2.87	2.15	1.43	0.71	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>130</b>	4.69	3.97	3.25	2.52	1.80	1.08	0.36	0.00	0.00	0.00	0.00
<b>130</b>	<b>140</b>	5.06	4.34	3.62	2.90	2.18	1.46	0.74	0.01	0.00	0.00	0.00
<b>140</b>	<b>150</b>	5.44	4.72	4.00	3.27	2.55	1.83	1.11	0.39	0.00	0.00	0.00
<b>150</b>	<b>160</b>	5.81	5.09	4.37	3.65	2.93	2.21	1.49	0.76	0.04	0.00	0.00
<b>160</b>	<b>170</b>	6.19	5.47	4.75	4.02	3.30	2.58	1.86	1.14	0.42	0.00	0.00
<b>170</b>	<b>180</b>	6.56	5.84	5.12	4.40	3.68	2.96	2.24	1.51	0.79	0.07	0.00
<b>180</b>	<b>190</b>	6.94	6.22	5.50	4.77	4.05	3.33	2.61	1.89	1.17	0.45	0.00
<b>190</b>	<b>200</b>	7.31	6.59	5.87	5.15	4.43	3.71	2.99	2.26	1.54	0.82	0.10
<b>200</b>	<b>210</b>	7.69	6.97	6.25	5.52	4.80	4.08	3.36	2.64	1.92	1.20	0.48
<b>210</b>	<b>220</b>	8.06	7.34	6.62	5.90	5.18	4.46	3.74	3.01	2.29	1.57	0.85
<b>220</b>	<b>230</b>	8.44	7.72	7.00	6.27	5.55	4.83	4.11	3.39	2.67	1.95	1.23
<b>230</b>	<b>240</b>	8.81	8.09	7.37	6.65	5.93	5.21	4.49	3.76	3.04	2.32	1.60
<b>240</b>	<b>250</b>	9.19	8.47	7.75	7.02	6.30	5.58	4.86	4.14	3.42	2.70	1.98
<b>250</b>	<b>260</b>	9.56	8.84	8.12	7.40	6.68	5.96	5.24	4.51	3.79	3.07	2.35
<b>260</b>	<b>270</b>	9.94	9.22	8.50	7.77	7.05	6.33	5.61	4.89	4.17	3.45	2.73
<b>270</b>	<b>280</b>	10.31	9.59	8.87	8.15	7.43	6.71	5.99	5.26	4.54	3.82	3.10
<b>280</b>	<b>290</b>	10.69	9.97	9.25	8.52	7.80	7.08	6.36	5.64	4.92	4.20	3.48
<b>290</b>	<b>300</b>	11.06	10.34	9.62	8.90	8.18	7.46	6.74	6.01	5.29	4.57	3.85
<b>300</b>	<b>310</b>	11.44	10.72	10.00	9.27	8.55	7.83	7.11	6.39	5.67	4.95	4.23
<b>310</b>	<b>320</b>	11.81	11.09	10.37	9.65	8.93	8.21	7.49	6.76	6.04	5.32	4.60
<b>320</b>	<b>330</b>	12.19	11.47	10.75	10.02	9.30	8.58	7.86	7.14	6.42	5.70	4.98
<b>330</b>	<b>340</b>	12.56	11.84	11.12	10.40	9.68	8.96	8.24	7.51	6.79	6.07	5.35
<b>340</b>	<b>350</b>	12.94	12.22	11.50	10.77	10.05	9.33	8.61	7.89	7.17	6.45	5.73
<b>350</b>	<b>360</b>	13.31	12.59	11.87	11.15	10.43	9.71	8.99	8.26	7.54	6.82	6.10
<b>360</b>	<b>370</b>	13.69	12.97	12.25	11.52	10.80	10.08	9.36	8.64	7.92	7.20	6.48
<b>370</b>	<b>380</b>	14.06	13.34	12.62	11.90	11.18	10.46	9.74	9.01	8.29	7.57	6.85
<b>380</b>	<b>390</b>	14.44	13.72	13.00	12.27	11.55	10.83	10.11	9.39	8.67	7.95	7.23
<b>390</b>	<b>400</b>	14.81	14.09	13.37	12.65	11.93	11.21	10.49	9.76	9.04	8.32	7.60
<b>400</b>	<b>410</b>	15.19	14.47	13.75	13.02	12.30	11.58	10.86	10.14	9.42	8.70	7.98
<b>410</b>	<b>420</b>	15.56	14.84	14.12	13.40	12.68	11.96	11.24	10.51	9.79	9.07	8.35
<b>420</b>	<b>430</b>	15.94	15.22	14.50	13.77	13.05	12.33	11.61	10.89	10.17	9.45	8.73
<b>430</b>	<b>440</b>	16.31	15.59	14.87	14.15	13.43	12.71	11.99	11.26	10.54	9.82	9.10
<b>440</b>	<b>450</b>	16.69	15.97	15.25	14.52	13.80	13.08	12.36	11.64	10.92	10.20	9.48
<b>450</b>	<b>460</b>	17.06	16.34	15.62	14.90	14.18	13.46	12.74	12.01	11.29	10.57	9.85
<b>460</b>	<b>470</b>	17.44	16.72	16.00	15.27	14.55	13.83	13.11	12.39	11.67	10.95	10.23
<b>470</b>	<b>480</b>	17.81	17.09	16.37	15.65	14.93	14.21	13.49	12.76	12.04	11.32	10.60
<b>480</b>	<b>490</b>	18.19	17.47	16.75	16.02	15.30	14.58	13.86	13.14	12.42	11.70	10.98
<b>490</b>	<b>500</b>	18.56	17.84	17.12	16.40	15.68	14.96	14.24	13.51	12.79	12.07	11.35
<b>500</b>	<b>510</b>	18.94	18.22	17.50	16.77	16.05	15.33	14.61	13.89	13.17	12.45	11.73
<b>510</b>	<b>520</b>	19.31	18.59	17.87	17.15	16.43	15.71	14.99	14.26	13.54	12.82	12.10
<b>520</b>	<b>530</b>	19.69	18.97	18.25	17.52	16.80	16.08	15.36	14.64	13.92	13.20	12.48
<b>530</b>	<b>540</b>	20.06	19.34	18.62	17.90	17.18	16.46	15.74	15.01	14.29	13.57	12.85
<b>540</b>	<b>550</b>	20.44	19.72	19.00	18.27	17.55	16.83	16.11	15.39	14.67	13.95	13.23
<b>550</b>	<b>560</b>	20.81	20.09	19.37	18.65	17.93	17.21	16.49	15.76	15.04	14.32	13.60
<b>560</b>	<b>570</b>	21.19	20.47	19.75	19.02	18.30	17.58	16.86	16.14	15.42	14.70	13.98
<b>570</b>	<b>580</b>	21.56	20.84	20.12	19.40	18.68	17.96	17.24	16.51	15.79	15.07	14.35
<b>580</b>	<b>590</b>	21.94	21.22	20.50	19.77	19.05	18.33	17.61	16.89	16.17	15.45	14.73
<b>590</b>	<b>600</b>	22.31	21.59	20.87	20.15	19.43	18.71	17.99	17.26	16.54	15.82	15.10

(continued on page 11)

## WEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>600</b>	<b>610</b>	22.69	21.97	21.25	20.52	19.80	19.08	18.36	17.64	16.92	16.20	15.48
<b>610</b>	<b>620</b>	23.06	22.34	21.62	20.90	20.18	19.46	18.74	18.01	17.29	16.57	15.85
<b>620</b>	<b>630</b>	23.44	22.72	22.00	21.27	20.55	19.83	19.11	18.39	17.67	16.95	16.23
<b>630</b>	<b>640</b>	23.81	23.09	22.37	21.65	20.93	20.21	19.49	18.76	18.04	17.32	16.60
<b>640</b>	<b>650</b>	24.19	23.47	22.75	22.02	21.30	20.58	19.86	19.14	18.42	17.70	16.98
<b>650</b>	<b>660</b>	24.56	23.84	23.12	22.40	21.68	20.96	20.24	19.51	18.79	18.07	17.35
<b>660</b>	<b>670</b>	24.94	24.22	23.50	22.77	22.05	21.33	20.61	19.89	19.17	18.45	17.73
<b>670</b>	<b>680</b>	25.31	24.59	23.87	23.15	22.43	21.71	20.99	20.26	19.54	18.82	18.10
<b>680</b>	<b>690</b>	25.69	24.97	24.25	23.52	22.80	22.08	21.36	20.64	19.92	19.20	18.48
<b>690</b>	<b>700</b>	26.06	25.34	24.62	23.90	23.18	22.46	21.74	21.01	20.29	19.57	18.85
<b>700</b>	<b>710</b>	26.44	25.72	25.00	24.27	23.55	22.83	22.11	21.39	20.67	19.95	19.23
<b>710</b>	<b>720</b>	26.81	26.09	25.37	24.65	23.93	23.21	22.49	21.76	21.04	20.32	19.60
<b>720</b>	<b>730</b>	27.19	26.47	25.75	25.02	24.30	23.58	22.86	22.14	21.42	20.70	19.98
<b>730</b>	<b>740</b>	27.56	26.84	26.12	25.40	24.68	23.96	23.24	22.51	21.79	21.07	20.35
<b>740</b>	<b>750</b>	27.94	27.22	26.50	25.77	25.05	24.33	23.61	22.89	22.17	21.45	20.73
<b>750</b>	<b>760</b>	28.31	27.59	26.87	26.15	25.43	24.71	23.99	23.26	22.54	21.82	21.10
<b>760</b>	<b>770</b>	28.69	27.97	27.25	26.52	25.80	25.08	24.36	23.64	22.92	22.20	21.48
<b>770</b>	<b>780</b>	29.06	28.34	27.62	26.90	26.18	25.46	24.74	24.01	23.29	22.57	21.85
<b>780</b>	<b>790</b>	29.44	28.72	28.00	27.27	26.55	25.83	25.11	24.39	23.67	22.95	22.23
<b>790</b>	<b>800</b>	29.81	29.09	28.37	27.65	26.93	26.21	25.49	24.76	24.04	23.32	22.60
<b>800</b>	<b>810</b>	30.19	29.47	28.75	28.02	27.30	26.58	25.86	25.14	24.42	23.70	22.98
<b>810</b>	<b>820</b>	30.56	29.84	29.12	28.40	27.68	26.96	26.24	25.51	24.79	24.07	23.35
<b>820</b>	<b>830</b>	30.94	30.22	29.50	28.77	28.05	27.33	26.61	25.89	25.17	24.45	23.73
<b>830</b>	<b>840</b>	31.31	30.59	29.87	29.15	28.43	27.71	26.99	26.26	25.54	24.82	24.10
<b>840</b>	<b>850</b>	31.69	30.97	30.25	29.52	28.80	28.08	27.36	26.64	25.92	25.20	24.48
<b>850</b>	<b>860</b>	32.06	31.34	30.62	29.90	29.18	28.46	27.74	27.01	26.29	25.57	24.85
<b>860</b>	<b>870</b>	32.44	31.72	31.00	30.27	29.55	28.83	28.11	27.39	26.67	25.95	25.23
<b>870</b>	<b>880</b>	32.81	32.09	31.37	30.65	29.93	29.21	28.49	27.76	27.04	26.32	25.60
<b>880</b>	<b>890</b>	33.19	32.47	31.75	31.02	30.30	29.58	28.86	28.14	27.42	26.70	25.98
<b>890</b>	<b>900</b>	33.56	32.84	32.12	31.40	30.68	29.96	29.24	28.51	27.79	27.07	26.35
<b>900</b>	<b>910</b>	33.94	33.22	32.50	31.77	31.05	30.33	29.61	28.89	28.17	27.45	26.73
<b>910</b>	<b>920</b>	34.31	33.59	32.87	32.15	31.43	30.71	29.99	29.26	28.54	27.82	27.10
<b>920</b>	<b>930</b>	34.69	33.97	33.25	32.52	31.80	31.08	30.36	29.64	28.92	28.20	27.48
<b>930</b>	<b>940</b>	35.06	34.34	33.62	32.90	32.18	31.46	30.74	30.01	29.29	28.57	27.85
<b>940</b>	<b>950</b>	35.44	34.72	34.00	33.27	32.55	31.83	31.11	30.39	29.67	28.95	28.23
<b>950</b>	<b>960</b>	35.81	35.09	34.37	33.65	32.93	32.21	31.49	30.76	30.04	29.32	28.60
<b>960</b>	<b>970</b>	36.19	35.47	34.75	34.02	33.30	32.58	31.86	31.14	30.42	29.70	28.98
<b>970</b>	<b>980</b>	36.56	35.84	35.12	34.40	33.68	32.96	32.24	31.51	30.79	30.07	29.35
<b>980</b>	<b>990</b>	36.94	36.22	35.50	34.77	34.05	33.33	32.61	31.89	31.17	30.45	29.73
<b>990</b>	<b>1,000</b>	37.31	36.59	35.87	35.15	34.43	33.71	32.99	32.26	31.54	30.82	30.10
<b>1,000</b>	<b>1,010</b>	37.69	36.97	36.25	35.52	34.80	34.08	33.36	32.64	31.92	31.20	30.48
<b>1,010</b>	<b>1,020</b>	38.06	37.34	36.62	35.90	35.18	34.46	33.74	33.01	32.29	31.57	30.85
<b>1,020</b>	<b>1,030</b>	38.44	37.72	37.00	36.27	35.55	34.83	34.11	33.39	32.67	31.95	31.23
<b>1,030</b>	<b>1,040</b>	38.81	38.09	37.37	36.65	35.93	35.21	34.49	33.76	33.04	32.32	31.60
<b>1,040</b>	<b>1,050</b>	39.19	38.47	37.75	37.02	36.30	35.58	34.86	34.14	33.42	32.70	31.98
<b>1,050</b>	<b>1,060</b>	39.56	38.84	38.12	37.40	36.68	35.96	35.24	34.51	33.79	33.07	32.35
<b>1,060</b>	<b>1,070</b>	39.94	39.22	38.50	37.77	37.05	36.33	35.61	34.89	34.17	33.45	32.73
<b>1,070</b>	<b>1,080</b>	40.31	39.59	38.87	38.15	37.43	36.71	35.99	35.26	34.54	33.82	33.10
<b>1,080</b>	<b>1,090</b>	40.69	39.97	39.25	38.52	37.80	37.08	36.36	35.64	34.92	34.20	33.48
<b>1,090</b>	<b>1,100</b>	41.06	40.34	39.62	38.90	38.18	37.46	36.74	36.01	35.29	34.57	33.85
<b>1,100</b>	<b>1,110</b>	41.44	40.72	40.00	39.27	38.55	37.83	37.11	36.39	35.67	34.95	34.23
<b>1,110</b>	<b>1,120</b>	41.81	41.09	40.37	39.65	38.93	38.21	37.49	36.76	36.04	35.32	34.60
<b>1,120</b>	<b>1,130</b>	42.19	41.47	40.75	40.02	39.30	38.58	37.86	37.14	36.42	35.70	34.98
<b>1,130</b>	<b>1,140</b>	42.56	41.84	41.12	40.40	39.68	38.96	38.24	37.51	36.79	36.07	35.35
<b>1,140</b>	<b>1,150</b>	42.94	42.22	41.50	40.77	40.05	39.33	38.61	37.89	37.17	36.45	35.73
<b>1,150</b>	<b>1,160</b>	43.31	42.59	41.87	41.15	40.43	39.71	38.99	38.26	37.54	36.82	36.10
<b>1,160</b>	<b>1,170</b>	43.69	42.97	42.25	41.52	40.80	40.08	39.36	38.64	37.92	37.20	36.48
<b>1,170</b>	<b>1,180</b>	44.06	43.34	42.62	41.90	41.18	40.46	39.74	39.01	38.29	37.57	36.85
<b>1,180</b>	<b>1,190</b>	44.44	43.72	43.00	42.27	41.55	40.83	40.11	39.39	38.67	37.95	37.23
<b>1,190</b>	<b>1,200</b>	44.81	44.09	43.37	42.65	41.93	41.21	40.49	39.76	39.04	38.32	37.60

**\$1,200 and over use Table 1 on page 9**

**BIWEEKLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>20</b>	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>20</b>	<b>40</b>	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>60</b>	1.88	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>60</b>	<b>80</b>	2.63	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>100</b>	3.38	1.93	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>100</b>	<b>120</b>	4.13	2.68	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>140</b>	4.88	3.43	1.99	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>140</b>	<b>160</b>	5.63	4.18	2.74	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>160</b>	<b>180</b>	6.38	4.93	3.49	2.05	0.61	0.00	0.00	0.00	0.00	0.00	0.00
<b>180</b>	<b>200</b>	7.13	5.68	4.24	2.80	1.36	0.00	0.00	0.00	0.00	0.00	0.00
<b>200</b>	<b>220</b>	7.88	6.43	4.99	3.55	2.11	0.66	0.00	0.00	0.00	0.00	0.00
<b>220</b>	<b>240</b>	8.63	7.18	5.74	4.30	2.86	1.41	0.00	0.00	0.00	0.00	0.00
<b>240</b>	<b>260</b>	9.38	7.93	6.49	5.05	3.61	2.16	0.72	0.00	0.00	0.00	0.00
<b>260</b>	<b>280</b>	10.13	8.68	7.24	5.80	4.36	2.91	1.47	0.03	0.00	0.00	0.00
<b>280</b>	<b>300</b>	10.88	9.43	7.99	6.55	5.11	3.66	2.22	0.78	0.00	0.00	0.00
<b>300</b>	<b>320</b>	11.63	10.18	8.74	7.30	5.86	4.41	2.97	1.53	0.09	0.00	0.00
<b>320</b>	<b>340</b>	12.38	10.93	9.49	8.05	6.61	5.16	3.72	2.28	0.84	0.00	0.00
<b>340</b>	<b>360</b>	13.13	11.68	10.24	8.80	7.36	5.91	4.47	3.03	1.59	0.14	0.00
<b>360</b>	<b>380</b>	13.88	12.43	10.99	9.55	8.11	6.66	5.22	3.78	2.34	0.89	0.00
<b>380</b>	<b>400</b>	14.63	13.18	11.74	10.30	8.86	7.41	5.97	4.53	3.09	1.64	0.20
<b>400</b>	<b>420</b>	15.38	13.93	12.49	11.05	9.61	8.16	6.72	5.28	3.84	2.39	0.95
<b>420</b>	<b>440</b>	16.13	14.68	13.24	11.80	10.36	8.91	7.47	6.03	4.59	3.14	1.70
<b>440</b>	<b>460</b>	16.88	15.43	13.99	12.55	11.11	9.66	8.22	6.78	5.34	3.89	2.45
<b>460</b>	<b>480</b>	17.63	16.18	14.74	13.30	11.86	10.41	8.97	7.53	6.09	4.64	3.20
<b>480</b>	<b>500</b>	18.38	16.93	15.49	14.05	12.61	11.16	9.72	8.28	6.84	5.39	3.95
<b>500</b>	<b>520</b>	19.13	17.68	16.24	14.80	13.36	11.91	10.47	9.03	7.59	6.14	4.70
<b>520</b>	<b>540</b>	19.88	18.43	16.99	15.55	14.11	12.66	11.22	9.78	8.34	6.89	5.45
<b>540</b>	<b>560</b>	20.63	19.18	17.74	16.30	14.86	13.41	11.97	10.53	9.09	7.64	6.20
<b>560</b>	<b>580</b>	21.38	19.93	18.49	17.05	15.61	14.16	12.72	11.28	9.84	8.39	6.95
<b>580</b>	<b>600</b>	22.13	20.68	19.24	17.80	16.36	14.91	13.47	12.03	10.59	9.14	7.70
<b>600</b>	<b>620</b>	22.88	21.43	19.99	18.55	17.11	15.66	14.22	12.78	11.34	9.89	8.45
<b>620</b>	<b>640</b>	23.63	22.18	20.74	19.30	17.86	16.41	14.97	13.53	12.09	10.64	9.20
<b>640</b>	<b>660</b>	24.38	22.93	21.49	20.05	18.61	17.16	15.72	14.28	12.84	11.39	9.95
<b>660</b>	<b>680</b>	25.13	23.68	22.24	20.80	19.36	17.91	16.47	15.03	13.59	12.14	10.70
<b>680</b>	<b>700</b>	25.88	24.43	22.99	21.55	20.11	18.66	17.22	15.78	14.34	12.89	11.45
<b>700</b>	<b>720</b>	26.63	25.18	23.74	22.30	20.86	19.41	17.97	16.53	15.09	13.64	12.20
<b>720</b>	<b>740</b>	27.38	25.93	24.49	23.05	21.61	20.16	18.72	17.28	15.84	14.39	12.95
<b>740</b>	<b>760</b>	28.13	26.68	25.24	23.80	22.36	20.91	19.47	18.03	16.59	15.14	13.70
<b>760</b>	<b>780</b>	28.88	27.43	25.99	24.55	23.11	21.66	20.22	18.78	17.34	15.89	14.45
<b>780</b>	<b>800</b>	29.63	28.18	26.74	25.30	23.86	22.41	20.97	19.53	18.09	16.64	15.20
<b>800</b>	<b>820</b>	30.38	28.93	27.49	26.05	24.61	23.16	21.72	20.28	18.84	17.39	15.95
<b>820</b>	<b>840</b>	31.13	29.68	28.24	26.80	25.36	23.91	22.47	21.03	19.59	18.14	16.70
<b>840</b>	<b>860</b>	31.88	30.43	28.99	27.55	26.11	24.66	23.22	21.78	20.34	18.89	17.45
<b>860</b>	<b>880</b>	32.63	31.18	29.74	28.30	26.86	25.41	23.97	22.53	21.09	19.64	18.20
<b>880</b>	<b>900</b>	33.38	31.93	30.49	29.05	27.61	26.16	24.72	23.28	21.84	20.39	18.95
<b>900</b>	<b>920</b>	34.13	32.68	31.24	29.80	28.36	26.91	25.47	24.03	22.59	21.14	19.70
<b>920</b>	<b>940</b>	34.88	33.43	31.99	30.55	29.11	27.66	26.22	24.78	23.34	21.89	20.45
<b>940</b>	<b>960</b>	35.63	34.18	32.74	31.30	29.86	28.41	26.97	25.53	24.09	22.64	21.20
<b>960</b>	<b>980</b>	36.38	34.93	33.49	32.05	30.61	29.16	27.72	26.28	24.84	23.39	21.95
<b>980</b>	<b>1,000</b>	37.13	35.68	34.24	32.80	31.36	29.91	28.47	27.03	25.59	24.14	22.70
<b>1,000</b>	<b>1,020</b>	37.88	36.43	34.99	33.55	32.11	30.66	29.22	27.78	26.34	24.89	23.45
<b>1,020</b>	<b>1,040</b>	38.63	37.18	35.74	34.30	32.86	31.41	29.97	28.53	27.09	25.64	24.20
<b>1,040</b>	<b>1,060</b>	39.38	37.93	36.49	35.05	33.61	32.16	30.72	29.28	27.84	26.39	24.95
<b>1,060</b>	<b>1,080</b>	40.13	38.68	37.24	35.80	34.36	32.91	31.47	30.03	28.59	27.14	25.70
<b>1,080</b>	<b>1,100</b>	40.88	39.43	37.99	36.55	35.11	33.66	32.22	30.78	29.34	27.89	26.45
<b>1,100</b>	<b>1,120</b>	41.63	40.18	38.74	37.30	35.86	34.41	32.97	31.53	30.09	28.64	27.20
<b>1,120</b>	<b>1,140</b>	42.38	40.93	39.49	38.05	36.61	35.16	33.72	32.28	30.84	29.39	27.95
<b>1,140</b>	<b>1,160</b>	43.13	41.68	40.24	38.80	37.36	35.91	34.47	33.03	31.59	30.14	28.70
<b>1,160</b>	<b>1,180</b>	43.88	42.43	40.99	39.55	38.11	36.66	35.22	33.78	32.34	30.89	29.45
<b>1,180</b>	<b>1,200</b>	44.63	43.18	41.74	40.30	38.86	37.41	35.97	34.53	33.09	31.64	30.20

(continued on page 13)

**BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>1,200</b>	<b>1,220</b>	45.38	43.93	42.49	41.05	39.61	38.16	36.72	35.28	33.84	32.39	30.95
<b>1,220</b>	<b>1,240</b>	46.13	44.68	43.24	41.80	40.36	38.91	37.47	36.03	34.59	33.14	31.70
<b>1,240</b>	<b>1,260</b>	46.88	45.43	43.99	42.55	41.11	39.66	38.22	36.78	35.34	33.89	32.45
<b>1,260</b>	<b>1,280</b>	47.63	46.18	44.74	43.30	41.86	40.41	38.97	37.53	36.09	34.64	33.20
<b>1,280</b>	<b>1,300</b>	48.38	46.93	45.49	44.05	42.61	41.16	39.72	38.28	36.84	35.39	33.95
<b>1,300</b>	<b>1,320</b>	49.13	47.68	46.24	44.80	43.36	41.91	40.47	39.03	37.59	36.14	34.70
<b>1,320</b>	<b>1,340</b>	49.88	48.43	46.99	45.55	44.11	42.66	41.22	39.78	38.34	36.89	35.45
<b>1,340</b>	<b>1,360</b>	50.63	49.18	47.74	46.30	44.86	43.41	41.97	40.53	39.09	37.64	36.20
<b>1,360</b>	<b>1,380</b>	51.38	49.93	48.49	47.05	45.61	44.16	42.72	41.28	39.84	38.39	36.95
<b>1,380</b>	<b>1,400</b>	52.13	50.68	49.24	47.80	46.36	44.91	43.47	42.03	40.59	39.14	37.70
<b>1,400</b>	<b>1,420</b>	52.88	51.43	49.99	48.55	47.11	45.66	44.22	42.78	41.34	39.89	38.45
<b>1,420</b>	<b>1,440</b>	53.63	52.18	50.74	49.30	47.86	46.41	44.97	43.53	42.09	40.64	39.20
<b>1,440</b>	<b>1,460</b>	54.38	52.93	51.49	50.05	48.61	47.16	45.72	44.28	42.84	41.39	39.95
<b>1,460</b>	<b>1,480</b>	55.13	53.68	52.24	50.80	49.36	47.91	46.47	45.03	43.59	42.14	40.70
<b>1,480</b>	<b>1,500</b>	55.88	54.43	52.99	51.55	50.11	48.66	47.22	45.78	44.34	42.89	41.45
<b>1,500</b>	<b>1,520</b>	56.63	55.18	53.74	52.30	50.86	49.41	47.97	46.53	45.09	43.64	42.20
<b>1,520</b>	<b>1,540</b>	57.38	55.93	54.49	53.05	51.61	50.16	48.72	47.28	45.84	44.39	42.95
<b>1,540</b>	<b>1,560</b>	58.13	56.68	55.24	53.80	52.36	50.91	49.47	48.03	46.59	45.14	43.70
<b>1,560</b>	<b>1,580</b>	58.88	57.43	55.99	54.55	53.11	51.66	50.22	48.78	47.34	45.89	44.45
<b>1,580</b>	<b>1,600</b>	59.63	58.18	56.74	55.30	53.86	52.41	50.97	49.53	48.09	46.64	45.20
<b>1,600</b>	<b>1,620</b>	60.38	58.93	57.49	56.05	54.61	53.16	51.72	50.28	48.84	47.39	45.95
<b>1,620</b>	<b>1,640</b>	61.13	59.68	58.24	56.80	55.36	53.91	52.47	51.03	49.59	48.14	46.70
<b>1,640</b>	<b>1,660</b>	61.88	60.43	58.99	57.55	56.11	54.66	53.22	51.78	50.34	48.89	47.45
<b>1,660</b>	<b>1,680</b>	62.63	61.18	59.74	58.30	56.86	55.41	53.97	52.53	51.09	49.64	48.20
<b>1,680</b>	<b>1,700</b>	63.38	61.93	60.49	59.05	57.61	56.16	54.72	53.28	51.84	50.39	48.95
<b>1,700</b>	<b>1,720</b>	64.13	62.68	61.24	59.80	58.36	56.91	55.47	54.03	52.59	51.14	49.70
<b>1,720</b>	<b>1,740</b>	64.88	63.43	61.99	60.55	59.11	57.66	56.22	54.78	53.34	51.89	50.45
<b>1,740</b>	<b>1,760</b>	65.63	64.18	62.74	61.30	59.86	58.41	56.97	55.53	54.09	52.64	51.20
<b>1,760</b>	<b>1,780</b>	66.38	64.93	63.49	62.05	60.61	59.16	57.72	56.28	54.84	53.39	51.95
<b>1,780</b>	<b>1,800</b>	67.13	65.68	64.24	62.80	61.36	59.91	58.47	57.03	55.59	54.14	52.70
<b>1,800</b>	<b>1,820</b>	67.88	66.43	64.99	63.55	62.11	60.66	59.22	57.78	56.34	54.89	53.45
<b>1,820</b>	<b>1,840</b>	68.63	67.18	65.74	64.30	62.86	61.41	59.97	58.53	57.09	55.64	54.20
<b>1,840</b>	<b>1,860</b>	69.38	67.93	66.49	65.05	63.61	62.16	60.72	59.28	57.84	56.39	54.95
<b>1,860</b>	<b>1,880</b>	70.13	68.68	67.24	65.80	64.36	62.91	61.47	60.03	58.59	57.14	55.70
<b>1,880</b>	<b>1,900</b>	70.88	69.43	67.99	66.55	65.11	63.66	62.22	60.78	59.34	57.89	56.45
<b>1,900</b>	<b>1,920</b>	71.63	70.18	68.74	67.30	65.86	64.41	62.97	61.53	60.09	58.64	57.20
<b>1,920</b>	<b>1,940</b>	72.38	70.93	69.49	68.05	66.61	65.16	63.72	62.28	60.84	59.39	57.95
<b>1,940</b>	<b>1,960</b>	73.13	71.68	70.24	68.80	67.36	65.91	64.47	63.03	61.59	60.14	58.70
<b>1,960</b>	<b>1,980</b>	73.88	72.43	70.99	69.55	68.11	66.66	65.22	63.78	62.34	60.89	59.45
<b>1,980</b>	<b>2,000</b>	74.63	73.18	71.74	70.30	68.86	67.41	65.97	64.53	63.09	61.64	60.20
<b>2,000</b>	<b>2,020</b>	75.38	73.93	72.49	71.05	69.61	68.16	66.72	65.28	63.84	62.39	60.95
<b>2,020</b>	<b>2,040</b>	76.13	74.68	73.24	71.80	70.36	68.91	67.47	66.03	64.59	63.14	61.70
<b>2,040</b>	<b>2,060</b>	76.88	75.43	73.99	72.55	71.11	69.66	68.22	66.78	65.34	63.89	62.45
<b>2,060</b>	<b>2,080</b>	77.63	76.18	74.74	73.30	71.86	70.41	68.97	67.53	66.09	64.64	63.20
<b>2,080</b>	<b>2,100</b>	78.38	76.93	75.49	74.05	72.61	71.16	69.72	68.28	66.84	65.39	63.95
<b>2,100</b>	<b>2,120</b>	79.13	77.68	76.24	74.80	73.36	71.91	70.47	69.03	67.59	66.14	64.70
<b>2,120</b>	<b>2,140</b>	79.88	78.43	76.99	75.55	74.11	72.66	71.22	69.78	68.34	66.89	65.45
<b>2,140</b>	<b>2,160</b>	80.63	79.18	77.74	76.30	74.86	73.41	71.97	70.53	69.09	67.64	66.20
<b>2,160</b>	<b>2,180</b>	81.38	79.93	78.49	77.05	75.61	74.16	72.72	71.28	69.84	68.39	66.95
<b>2,180</b>	<b>2,200</b>	82.13	80.68	79.24	77.80	76.36	74.91	73.47	72.03	70.59	69.14	67.70
<b>2,200</b>	<b>2,220</b>	82.88	81.43	79.99	78.55	77.11	75.66	74.22	72.78	71.34	69.89	68.45
<b>2,220</b>	<b>2,240</b>	83.63	82.18	80.74	79.30	77.86	76.41	74.97	73.53	72.09	70.64	69.20
<b>2,240</b>	<b>2,260</b>	84.38	82.93	81.49	80.05	78.61	77.16	75.72	74.28	72.84	71.39	69.95
<b>2,260</b>	<b>2,280</b>	85.13	83.68	82.24	80.80	79.36	77.91	76.47	75.03	73.59	72.14	70.70
<b>2,280</b>	<b>2,300</b>	85.88	84.43	82.99	81.55	80.11	78.66	77.22	75.78	74.34	72.89	71.45
<b>2,300</b>	<b>2,320</b>	86.63	85.18	83.74	82.30	80.86	79.41	77.97	76.53	75.09	73.64	72.20
<b>2,320</b>	<b>2,340</b>	87.38	85.93	84.49	83.05	81.61	80.16	78.72	77.28	75.84	74.39	72.95
<b>2,340</b>	<b>2,360</b>	88.13	86.68	85.24	83.80	82.36	80.91	79.47	78.03	76.59	75.14	73.70
<b>2,360</b>	<b>2,380</b>	88.88	87.43	85.99	84.55	83.11	81.66	80.22	78.78	77.34	75.89	74.45
<b>2,380</b>	<b>2,400</b>	89.63	88.18	86.74	85.30	83.86	82.41	80.97	79.53	78.09	76.64	75.20

\$2,400 and over use Table 2 on page 9

**SEMIMONTHLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>20</b>	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>20</b>	<b>40</b>	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>60</b>	1.88	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>60</b>	<b>80</b>	2.63	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>100</b>	3.38	1.81	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>100</b>	<b>120</b>	4.13	2.56	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>140</b>	4.88	3.31	1.75	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>140</b>	<b>160</b>	5.63	4.06	2.50	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>160</b>	<b>180</b>	6.38	4.81	3.25	1.69	0.13	0.00	0.00	0.00	0.00	0.00	0.00
<b>180</b>	<b>200</b>	7.13	5.56	4.00	2.44	0.88	0.00	0.00	0.00	0.00	0.00	0.00
<b>200</b>	<b>220</b>	7.88	6.31	4.75	3.19	1.63	0.06	0.00	0.00	0.00	0.00	0.00
<b>220</b>	<b>240</b>	8.63	7.06	5.50	3.94	2.38	0.81	0.00	0.00	0.00	0.00	0.00
<b>240</b>	<b>260</b>	9.38	7.81	6.25	4.69	3.13	1.56	0.00	0.00	0.00	0.00	0.00
<b>260</b>	<b>280</b>	10.13	8.56	7.00	5.44	3.88	2.31	0.75	0.00	0.00	0.00	0.00
<b>280</b>	<b>300</b>	10.88	9.31	7.75	6.19	4.63	3.06	1.50	0.00	0.00	0.00	0.00
<b>300</b>	<b>320</b>	11.63	10.06	8.50	6.94	5.38	3.81	2.25	0.69	0.00	0.00	0.00
<b>320</b>	<b>340</b>	12.38	10.81	9.25	7.69	6.13	4.56	3.00	1.44	0.00	0.00	0.00
<b>340</b>	<b>360</b>	13.13	11.56	10.00	8.44	6.88	5.31	3.75	2.19	0.63	0.00	0.00
<b>360</b>	<b>380</b>	13.88	12.31	10.75	9.19	7.63	6.06	4.50	2.94	1.38	0.00	0.00
<b>380</b>	<b>400</b>	14.63	13.06	11.50	9.94	8.38	6.81	5.25	3.69	2.13	0.56	0.00
<b>400</b>	<b>420</b>	15.38	13.81	12.25	10.69	9.13	7.56	6.00	4.44	2.88	1.31	0.00
<b>420</b>	<b>440</b>	16.13	14.56	13.00	11.44	9.88	8.31	6.75	5.19	3.63	2.06	0.50
<b>440</b>	<b>460</b>	16.88	15.31	13.75	12.19	10.63	9.06	7.50	5.94	4.38	2.81	1.25
<b>460</b>	<b>480</b>	17.63	16.06	14.50	12.94	11.38	9.81	8.25	6.69	5.13	3.56	2.00
<b>480</b>	<b>500</b>	18.38	16.81	15.25	13.69	12.13	10.56	9.00	7.44	5.88	4.31	2.75
<b>500</b>	<b>520</b>	19.13	17.56	16.00	14.44	12.88	11.31	9.75	8.19	6.63	5.06	3.50
<b>520</b>	<b>540</b>	19.88	18.31	16.75	15.19	13.63	12.06	10.50	8.94	7.38	5.81	4.25
<b>540</b>	<b>560</b>	20.63	19.06	17.50	15.94	14.38	12.81	11.25	9.69	8.13	6.56	5.00
<b>560</b>	<b>580</b>	21.38	19.81	18.25	16.69	15.13	13.56	12.00	10.44	8.88	7.31	5.75
<b>580</b>	<b>600</b>	22.13	20.56	19.00	17.44	15.88	14.31	12.75	11.19	9.63	8.06	6.50
<b>600</b>	<b>620</b>	22.88	21.31	19.75	18.19	16.63	15.06	13.50	11.94	10.38	8.81	7.25
<b>620</b>	<b>640</b>	23.63	22.06	20.50	18.94	17.38	15.81	14.25	12.69	11.13	9.56	8.00
<b>640</b>	<b>660</b>	24.38	22.81	21.25	19.69	18.13	16.56	15.00	13.44	11.88	10.31	8.75
<b>660</b>	<b>680</b>	25.13	23.56	22.00	20.44	18.88	17.31	15.75	14.19	12.63	11.06	9.50
<b>680</b>	<b>700</b>	25.88	24.31	22.75	21.19	19.63	18.06	16.50	14.94	13.38	11.81	10.25
<b>700</b>	<b>720</b>	26.63	25.06	23.50	21.94	20.38	18.81	17.25	15.69	14.13	12.56	11.00
<b>720</b>	<b>740</b>	27.38	25.81	24.25	22.69	21.13	19.56	18.00	16.44	14.88	13.31	11.75
<b>740</b>	<b>760</b>	28.13	26.56	25.00	23.44	21.88	20.31	18.75	17.19	15.63	14.06	12.50
<b>760</b>	<b>780</b>	28.88	27.31	25.75	24.19	22.63	21.06	19.50	17.94	16.38	14.81	13.25
<b>780</b>	<b>800</b>	29.63	28.06	26.50	24.94	23.38	21.81	20.25	18.69	17.13	15.56	14.00
<b>800</b>	<b>820</b>	30.38	28.81	27.25	25.69	24.13	22.56	21.00	19.44	17.88	16.31	14.75
<b>820</b>	<b>840</b>	31.13	29.56	28.00	26.44	24.88	23.31	21.75	20.19	18.63	17.06	15.50
<b>840</b>	<b>860</b>	31.88	30.31	28.75	27.19	25.63	24.06	22.50	20.94	19.38	17.81	16.25
<b>860</b>	<b>880</b>	32.63	31.06	29.50	27.94	26.38	24.81	23.25	21.69	20.13	18.56	17.00
<b>880</b>	<b>900</b>	33.38	31.81	30.25	28.69	27.13	25.56	24.00	22.44	20.88	19.31	17.75
<b>900</b>	<b>920</b>	34.13	32.56	31.00	29.44	27.88	26.31	24.75	23.19	21.63	20.06	18.50
<b>920</b>	<b>940</b>	34.88	33.31	31.75	30.19	28.63	27.06	25.50	23.94	22.38	20.81	19.25
<b>940</b>	<b>960</b>	35.63	34.06	32.50	30.94	29.38	27.81	26.25	24.69	23.13	21.56	20.00
<b>960</b>	<b>980</b>	36.38	34.81	33.25	31.69	30.13	28.56	27.00	25.44	23.88	22.31	20.75
<b>980</b>	<b>1000</b>	37.13	35.56	34.00	32.44	30.88	29.31	27.75	26.19	24.63	23.06	21.50
<b>1000</b>	<b>1020</b>	37.88	36.31	34.75	33.19	31.63	30.06	28.50	26.94	25.38	23.81	22.25
<b>1020</b>	<b>1040</b>	38.63	37.06	35.50	33.94	32.38	30.81	29.25	27.69	26.13	24.56	23.00
<b>1040</b>	<b>1060</b>	39.38	37.81	36.25	34.69	33.13	31.56	30.00	28.44	26.88	25.31	23.75
<b>1060</b>	<b>1080</b>	40.13	38.56	37.00	35.44	33.88	32.31	30.75	29.19	27.63	26.06	24.50
<b>1080</b>	<b>1100</b>	40.88	39.31	37.75	36.19	34.63	33.06	31.50	29.94	28.38	26.81	25.25
<b>1100</b>	<b>1120</b>	41.63	40.06	38.50	36.94	35.38	33.81	32.25	30.69	29.13	27.56	26.00
<b>1120</b>	<b>1140</b>	42.38	40.81	39.25	37.69	36.13	34.56	33.00	31.44	29.88	28.31	26.75
<b>1140</b>	<b>1160</b>	43.13	41.56	40.00	38.44	36.88	35.31	33.75	32.19	30.63	29.06	27.50
<b>1160</b>	<b>1180</b>	43.88	42.31	40.75	39.19	37.63	36.06	34.50	32.94	31.38	29.81	28.25
<b>1180</b>	<b>1200</b>	44.63	43.06	41.50	39.94	38.38	36.81	35.25	33.69	32.13	30.56	29.00

(continued on page 15)

## SEMIMONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>1,200</b>	<b>1220</b>	45.38	43.81	42.25	40.69	39.13	37.56	36.00	34.44	32.88	31.31	29.75
<b>1220</b>	<b>1240</b>	46.13	44.56	43.00	41.44	39.88	38.31	36.75	35.19	33.63	32.06	30.50
<b>1240</b>	<b>1260</b>	46.88	45.31	43.75	42.19	40.63	39.06	37.50	35.94	34.38	32.81	31.25
<b>1260</b>	<b>1280</b>	47.63	46.06	44.50	42.94	41.38	39.81	38.25	36.69	35.13	33.56	32.00
<b>1280</b>	<b>1300</b>	48.38	46.81	45.25	43.69	42.13	40.56	39.00	37.44	35.88	34.31	32.75
<b>1300</b>	<b>1320</b>	49.13	47.56	46.00	44.44	42.88	41.31	39.75	38.19	36.63	35.06	33.50
<b>1320</b>	<b>1340</b>	49.88	48.31	46.75	45.19	43.63	42.06	40.50	38.94	37.38	35.81	34.25
<b>1340</b>	<b>1360</b>	50.63	49.06	47.50	45.94	44.38	42.81	41.25	39.69	38.13	36.56	35.00
<b>1360</b>	<b>1380</b>	51.38	49.81	48.25	46.69	45.13	43.56	42.00	40.44	38.88	37.31	35.75
<b>1380</b>	<b>1400</b>	52.13	50.56	49.00	47.44	45.88	44.31	42.75	41.19	39.63	38.06	36.50
<b>1400</b>	<b>1420</b>	52.88	51.31	49.75	48.19	46.63	45.06	43.50	41.94	40.38	38.81	37.25
<b>1420</b>	<b>1440</b>	53.63	52.06	50.50	48.94	47.38	45.81	44.25	42.69	41.13	39.56	38.00
<b>1440</b>	<b>1460</b>	54.38	52.81	51.25	49.69	48.13	46.56	45.00	43.44	41.88	40.31	38.75
<b>1460</b>	<b>1480</b>	55.13	53.56	52.00	50.44	48.88	47.31	45.75	44.19	42.63	41.06	39.50
<b>1480</b>	<b>1500</b>	55.88	54.31	52.75	51.19	49.63	48.06	46.50	44.94	43.38	41.81	40.25
<b>1500</b>	<b>1520</b>	56.63	55.06	53.50	51.94	50.38	48.81	47.25	45.69	44.13	42.56	41.00
<b>1520</b>	<b>1540</b>	57.38	55.81	54.25	52.69	51.13	49.56	48.00	46.44	44.88	43.31	41.75
<b>1540</b>	<b>1560</b>	58.13	56.56	55.00	53.44	51.88	50.31	48.75	47.19	45.63	44.06	42.50
<b>1560</b>	<b>1580</b>	58.88	57.31	55.75	54.19	52.63	51.06	49.50	47.94	46.38	44.81	43.25
<b>1580</b>	<b>1600</b>	59.63	58.06	56.50	54.94	53.38	51.81	50.25	48.69	47.13	45.56	44.00
<b>1600</b>	<b>1620</b>	60.38	58.81	57.25	55.69	54.13	52.56	51.00	49.44	47.88	46.31	44.75
<b>1620</b>	<b>1640</b>	61.13	59.56	58.00	56.44	54.88	53.31	51.75	50.19	48.63	47.06	45.50
<b>1640</b>	<b>1660</b>	61.88	60.31	58.75	57.19	55.63	54.06	52.50	50.94	49.38	47.81	46.25
<b>1660</b>	<b>1680</b>	62.63	61.06	59.50	57.94	56.38	54.81	53.25	51.69	50.13	48.56	47.00
<b>1680</b>	<b>1700</b>	63.38	61.81	60.25	58.69	57.13	55.56	54.00	52.44	50.88	49.31	47.75
<b>1700</b>	<b>1720</b>	64.13	62.56	61.00	59.44	57.88	56.31	54.75	53.19	51.63	50.06	48.50
<b>1720</b>	<b>1740</b>	64.88	63.31	61.75	60.19	58.63	57.06	55.50	53.94	52.38	50.81	49.25
<b>1740</b>	<b>1760</b>	65.63	64.06	62.50	60.94	59.38	57.81	56.25	54.69	53.13	51.56	50.00
<b>1760</b>	<b>1780</b>	66.38	64.81	63.25	61.69	60.13	58.56	57.00	55.44	53.88	52.31	50.75
<b>1780</b>	<b>1800</b>	67.13	65.56	64.00	62.44	60.88	59.31	57.75	56.19	54.63	53.06	51.50
<b>1800</b>	<b>1820</b>	67.88	66.31	64.75	63.19	61.63	60.06	58.50	56.94	55.38	53.81	52.25
<b>1820</b>	<b>1840</b>	68.63	67.06	65.50	63.94	62.38	60.81	59.25	57.69	56.13	54.56	53.00
<b>1840</b>	<b>1860</b>	69.38	67.81	66.25	64.69	63.13	61.56	60.00	58.44	56.88	55.31	53.75
<b>1860</b>	<b>1880</b>	70.13	68.56	67.00	65.44	63.88	62.31	60.75	59.19	57.63	56.06	54.50
<b>1880</b>	<b>1900</b>	70.88	69.31	67.75	66.19	64.63	63.06	61.50	59.94	58.38	56.81	55.25
<b>1900</b>	<b>1920</b>	71.63	70.06	68.50	66.94	65.38	63.81	62.25	60.69	59.13	57.56	56.00
<b>1920</b>	<b>1940</b>	72.38	70.81	69.25	67.69	66.13	64.56	63.00	61.44	59.88	58.31	56.75
<b>1940</b>	<b>1960</b>	73.13	71.56	70.00	68.44	66.88	65.31	63.75	62.19	60.63	59.06	57.50
<b>1960</b>	<b>1980</b>	73.88	72.31	70.75	69.19	67.63	66.06	64.50	62.94	61.38	59.81	58.25
<b>1980</b>	<b>2000</b>	74.63	73.06	71.50	69.94	68.38	66.81	65.25	63.69	62.13	60.56	59.00
<b>2000</b>	<b>2020</b>	75.38	73.81	72.25	70.69	69.13	67.56	66.00	64.44	62.88	61.31	59.75
<b>2020</b>	<b>2040</b>	76.13	74.56	73.00	71.44	69.88	68.31	66.75	65.19	63.63	62.06	60.50
<b>2040</b>	<b>2060</b>	76.88	75.31	73.75	72.19	70.63	69.06	67.50	65.94	64.38	62.81	61.25
<b>2060</b>	<b>2080</b>	77.63	76.06	74.50	72.94	71.38	69.81	68.25	66.69	65.13	63.56	62.00
<b>2080</b>	<b>2100</b>	78.38	76.81	75.25	73.69	72.13	70.56	69.00	67.44	65.88	64.31	62.75
<b>2100</b>	<b>2120</b>	79.13	77.56	76.00	74.44	72.88	71.31	69.75	68.19	66.63	65.06	63.50
<b>2120</b>	<b>2140</b>	79.88	78.31	76.75	75.19	73.63	72.06	70.50	68.94	67.38	65.81	64.25
<b>2140</b>	<b>2160</b>	80.63	79.06	77.50	75.94	74.38	72.81	71.25	69.69	68.13	66.56	65.00
<b>2160</b>	<b>2180</b>	81.38	79.81	78.25	76.69	75.13	73.56	72.00	70.44	68.88	67.31	65.75
<b>2180</b>	<b>2200</b>	82.13	80.56	79.00	77.44	75.88	74.31	72.75	71.19	69.63	68.06	66.50
<b>2200</b>	<b>2220</b>	82.88	81.31	79.75	78.19	76.63	75.06	73.50	71.94	70.38	68.81	67.25
<b>2220</b>	<b>2240</b>	83.63	82.06	80.50	78.94	77.38	75.81	74.25	72.69	71.13	69.56	68.00
<b>2240</b>	<b>2260</b>	84.38	82.81	81.25	79.69	78.13	76.56	75.00	73.44	71.88	70.31	68.75
<b>2260</b>	<b>2280</b>	85.13	83.56	82.00	80.44	78.88	77.31	75.75	74.19	72.63	71.06	69.50
<b>2280</b>	<b>2300</b>	85.88	84.31	82.75	81.19	79.63	78.06	76.50	74.94	73.38	71.81	70.25
<b>2300</b>	<b>2320</b>	86.63	85.06	83.50	81.94	80.38	78.81	77.25	75.69	74.13	72.56	71.00
<b>2320</b>	<b>2340</b>	87.38	85.81	84.25	82.69	81.13	79.56	78.00	76.44	74.88	73.31	71.75
<b>2340</b>	<b>2360</b>	88.13	86.56	85.00	83.44	81.88	80.31	78.75	77.19	75.63	74.06	72.50
<b>2360</b>	<b>2380</b>	88.88	87.31	85.75	84.19	82.63	81.06	79.50	77.94	76.38	74.81	73.25
<b>2380</b>	<b>2400</b>	89.63	88.06	86.50	84.94	83.38	81.81	80.25	78.69	77.13	75.56	74.00

\$2,400 and over use Table 3 on page 9

**MONTHLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>0</b>	<b>40</b>	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>80</b>	2.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>120</b>	3.75	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>160</b>	5.25	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>160</b>	<b>200</b>	6.75	3.63	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>200</b>	<b>240</b>	8.25	5.13	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>240</b>	<b>280</b>	9.75	6.63	3.50	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>280</b>	<b>320</b>	11.25	8.13	5.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>320</b>	<b>360</b>	12.75	9.63	6.50	3.38	0.25	0.00	0.00	0.00	0.00	0.00	0.00
<b>360</b>	<b>400</b>	14.25	11.13	8.00	4.88	1.75	0.00	0.00	0.00	0.00	0.00	0.00
<b>400</b>	<b>440</b>	15.75	12.63	9.50	6.38	3.25	0.13	0.00	0.00	0.00	0.00	0.00
<b>440</b>	<b>480</b>	17.25	14.13	11.00	7.88	4.75	1.63	0.00	0.00	0.00	0.00	0.00
<b>480</b>	<b>520</b>	18.75	15.63	12.50	9.38	6.25	3.13	0.00	0.00	0.00	0.00	0.00
<b>520</b>	<b>560</b>	20.25	17.13	14.00	10.88	7.75	4.63	1.50	0.00	0.00	0.00	0.00
<b>560</b>	<b>600</b>	21.75	18.63	15.50	12.38	9.25	6.13	3.00	0.00	0.00	0.00	0.00
<b>600</b>	<b>640</b>	23.25	20.13	17.00	13.88	10.75	7.63	4.50	1.38	0.00	0.00	0.00
<b>640</b>	<b>680</b>	24.75	21.63	18.50	15.38	12.25	9.13	6.00	2.88	0.00	0.00	0.00
<b>680</b>	<b>720</b>	26.25	23.13	20.00	16.88	13.75	10.63	7.50	4.38	1.25	0.00	0.00
<b>720</b>	<b>760</b>	27.75	24.63	21.50	18.38	15.25	12.13	9.00	5.88	2.75	0.00	0.00
<b>760</b>	<b>800</b>	29.25	26.13	23.00	19.88	16.75	13.63	10.50	7.38	4.25	1.13	0.00
<b>800</b>	<b>840</b>	30.75	27.63	24.50	21.38	18.25	15.13	12.00	8.88	5.75	2.63	0.00
<b>840</b>	<b>880</b>	32.25	29.13	26.00	22.88	19.75	16.63	13.50	10.38	7.25	4.13	1.00
<b>880</b>	<b>920</b>	33.75	30.63	27.50	24.38	21.25	18.13	15.00	11.88	8.75	5.63	2.50
<b>920</b>	<b>960</b>	35.25	32.13	29.00	25.88	22.75	19.63	16.50	13.38	10.25	7.13	4.00
<b>960</b>	<b>1,000</b>	36.75	33.63	30.50	27.38	24.25	21.13	18.00	14.88	11.75	8.63	5.50
<b>1,000</b>	<b>1,040</b>	38.25	35.13	32.00	28.88	25.75	22.63	19.50	16.38	13.25	10.13	7.00
<b>1,040</b>	<b>1,080</b>	39.75	36.63	33.50	30.38	27.25	24.13	21.00	17.88	14.75	11.63	8.50
<b>1,080</b>	<b>1,120</b>	41.25	38.13	35.00	31.88	28.75	25.63	22.50	19.38	16.25	13.13	10.00
<b>1,120</b>	<b>1,160</b>	42.75	39.63	36.50	33.38	30.25	27.13	24.00	20.88	17.75	14.63	11.50
<b>1,160</b>	<b>1,200</b>	44.25	41.13	38.00	34.88	31.75	28.63	25.50	22.38	19.25	16.13	13.00
<b>1,200</b>	<b>1,240</b>	45.75	42.63	39.50	36.38	33.25	30.13	27.00	23.88	20.75	17.63	14.50
<b>1,240</b>	<b>1,280</b>	47.25	44.13	41.00	37.88	34.75	31.63	28.50	25.38	22.25	19.13	16.00
<b>1,280</b>	<b>1,320</b>	48.75	45.63	42.50	39.38	36.25	33.13	30.00	26.88	23.75	20.63	17.50
<b>1,320</b>	<b>1,360</b>	50.25	47.13	44.00	40.88	37.75	34.63	31.50	28.38	25.25	22.13	19.00
<b>1,360</b>	<b>1,400</b>	51.75	48.63	45.50	42.38	39.25	36.13	33.00	29.88	26.75	23.63	20.50
<b>1,400</b>	<b>1,440</b>	53.25	50.13	47.00	43.88	40.75	37.63	34.50	31.38	28.25	25.13	22.00
<b>1,440</b>	<b>1,480</b>	54.75	51.63	48.50	45.38	42.25	39.13	36.00	32.88	29.75	26.63	23.50
<b>1,480</b>	<b>1,520</b>	56.25	53.13	50.00	46.88	43.75	40.63	37.50	34.38	31.25	28.13	25.00
<b>1,520</b>	<b>1,560</b>	57.75	54.63	51.50	48.38	45.25	42.13	39.00	35.88	32.75	29.63	26.50
<b>1,560</b>	<b>1,600</b>	59.25	56.13	53.00	49.88	46.75	43.63	40.50	37.38	34.25	31.13	28.00
<b>1,600</b>	<b>1,640</b>	60.75	57.63	54.50	51.38	48.25	45.13	42.00	38.88	35.75	32.63	29.50
<b>1,640</b>	<b>1,680</b>	62.25	59.13	56.00	52.88	49.75	46.63	43.50	40.38	37.25	34.13	31.00
<b>1,680</b>	<b>1,720</b>	63.75	60.63	57.50	54.38	51.25	48.13	45.00	41.88	38.75	35.63	32.50
<b>1,720</b>	<b>1,760</b>	65.25	62.13	59.00	55.88	52.75	49.63	46.50	43.38	40.25	37.13	34.00
<b>1,760</b>	<b>1,800</b>	66.75	63.63	60.50	57.38	54.25	51.13	48.00	44.88	41.75	38.63	35.50
<b>1,800</b>	<b>1,840</b>	68.25	65.13	62.00	58.88	55.75	52.63	49.50	46.38	43.25	40.13	37.00
<b>1,840</b>	<b>1,880</b>	69.75	66.63	63.50	60.38	57.25	54.13	51.00	47.88	44.75	41.63	38.50
<b>1,880</b>	<b>1,920</b>	71.25	68.13	65.00	61.88	58.75	55.63	52.50	49.38	46.25	43.13	40.00
<b>1,920</b>	<b>1,960</b>	72.75	69.63	66.50	63.38	60.25	57.13	54.00	50.88	47.75	44.63	41.50
<b>1,960</b>	<b>2,000</b>	74.25	71.13	68.00	64.88	61.75	58.63	55.50	52.38	49.25	46.13	43.00
<b>2,000</b>	<b>2,040</b>	75.75	72.63	69.50	66.38	63.25	60.13	57.00	53.88	50.75	47.63	44.50
<b>2,040</b>	<b>2,080</b>	77.25	74.13	71.00	67.88	64.75	61.63	58.50	55.38	52.25	49.13	46.00
<b>2,080</b>	<b>2,120</b>	78.75	75.63	72.50	69.38	66.25	63.13	60.00	56.88	53.75	50.63	47.50
<b>2,120</b>	<b>2,160</b>	80.25	77.13	74.00	70.88	67.75	64.63	61.50	58.38	55.25	52.13	49.00
<b>2,160</b>	<b>2,200</b>	81.75	78.63	75.50	72.38	69.25	66.13	63.00	59.88	56.75	53.63	50.50
<b>2,200</b>	<b>2,240</b>	83.25	80.13	77.00	73.88	70.75	67.63	64.50	61.38	58.25	55.13	52.00
<b>2,240</b>	<b>2,280</b>	84.75	81.63	78.50	75.38	72.25	69.13	66.00	62.88	59.75	56.63	53.50
<b>2,280</b>	<b>2,320</b>	86.25	83.13	80.00	76.88	73.75	70.63	67.50	64.38	61.25	58.13	55.00
<b>2,320</b>	<b>2,360</b>	87.75	84.63	81.50	78.38	75.25	72.13	69.00	65.88	62.75	59.63	56.50
<b>2,360</b>	<b>2,400</b>	89.25	86.13	83.00	79.88	76.75	73.63	70.50	67.38	64.25	61.13	58.00

(continued on page 17)



## MONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>2,400</b>	<b>2,440</b>	90.75	87.63	84.50	81.38	78.25	75.13	72.00	68.88	65.75	62.63	59.50
<b>2,440</b>	<b>2,480</b>	92.25	89.13	86.00	82.88	79.75	76.63	73.50	70.38	67.25	64.13	61.00
<b>2,480</b>	<b>2,520</b>	93.75	90.63	87.50	84.38	81.25	78.13	75.00	71.88	68.75	65.63	62.50
<b>2,520</b>	<b>2,560</b>	95.25	92.13	89.00	85.88	82.75	79.63	76.50	73.38	70.25	67.13	64.00
<b>2,560</b>	<b>2,600</b>	96.75	93.63	90.50	87.38	84.25	81.13	78.00	74.88	71.75	68.63	65.50
<b>2,600</b>	<b>2,640</b>	98.25	95.13	92.00	88.88	85.75	82.63	79.50	76.38	73.25	70.13	67.00
<b>2,640</b>	<b>2,680</b>	99.75	96.63	93.50	90.38	87.25	84.13	81.00	77.88	74.75	71.63	68.50
<b>2,680</b>	<b>2,720</b>	101.25	98.13	95.00	91.88	88.75	85.63	82.50	79.38	76.25	73.13	70.00
<b>2,720</b>	<b>2,760</b>	102.75	99.63	96.50	93.38	90.25	87.13	84.00	80.88	77.75	74.63	71.50
<b>2,760</b>	<b>2,800</b>	104.25	101.13	98.00	94.88	91.75	88.63	85.50	82.38	79.25	76.13	73.00
<b>2,800</b>	<b>2,840</b>	105.75	102.63	99.50	96.38	93.25	90.13	87.00	83.88	80.75	77.63	74.50
<b>2,840</b>	<b>2,880</b>	107.25	104.13	101.00	97.88	94.75	91.63	88.50	85.38	82.25	79.13	76.00
<b>2,880</b>	<b>2,920</b>	108.75	105.63	102.50	99.38	96.25	93.13	90.00	86.88	83.75	80.63	77.50
<b>2,920</b>	<b>2,960</b>	110.25	107.13	104.00	100.88	97.75	94.63	91.50	88.38	85.25	82.13	79.00
<b>2,960</b>	<b>3,000</b>	111.75	108.63	105.50	102.38	99.25	96.13	93.00	89.88	86.75	83.63	80.50
<b>3,000</b>	<b>3,040</b>	113.25	110.13	107.00	103.88	100.75	97.63	94.50	91.38	88.25	85.13	82.00
<b>3,040</b>	<b>3,080</b>	114.75	111.63	108.50	105.38	102.25	99.13	96.00	92.88	89.75	86.63	83.50
<b>3,080</b>	<b>3,120</b>	116.25	113.13	110.00	106.88	103.75	100.63	97.50	94.38	91.25	88.13	85.00
<b>3,120</b>	<b>3,160</b>	117.75	114.63	111.50	108.38	105.25	102.13	99.00	95.88	92.75	89.63	86.50
<b>3,160</b>	<b>3,200</b>	119.25	116.13	113.00	109.88	106.75	103.63	100.50	97.38	94.25	91.13	88.00
<b>3,200</b>	<b>3,240</b>	120.75	117.63	114.50	111.38	108.25	105.13	102.00	98.88	95.75	92.63	89.50
<b>3,240</b>	<b>3,280</b>	122.25	119.13	116.00	112.88	109.75	106.63	103.50	100.38	97.25	94.13	91.00
<b>3,280</b>	<b>3,320</b>	123.75	120.63	117.50	114.38	111.25	108.13	105.00	101.88	98.75	95.63	92.50
<b>3,320</b>	<b>3,360</b>	125.25	122.13	119.00	115.88	112.75	109.63	106.50	103.38	100.25	97.13	94.00
<b>3,360</b>	<b>3,400</b>	126.75	123.63	120.50	117.38	114.25	111.13	108.00	104.88	101.75	98.63	95.50
<b>3,400</b>	<b>3,440</b>	128.25	125.13	122.00	118.88	115.75	112.63	109.50	106.38	103.25	100.13	97.00
<b>3,440</b>	<b>3,480</b>	129.75	126.63	123.50	120.38	117.25	114.13	111.00	107.88	104.75	101.63	98.50
<b>3,480</b>	<b>3,520</b>	131.25	128.13	125.00	121.88	118.75	115.63	112.50	109.38	106.25	103.13	100.00
<b>3,520</b>	<b>3,560</b>	132.75	129.63	126.50	123.38	120.25	117.13	114.00	110.88	107.75	104.63	101.50
<b>3,560</b>	<b>3,600</b>	134.25	131.13	128.00	124.88	121.75	118.63	115.50	112.38	109.25	106.13	103.00
<b>3,600</b>	<b>3,640</b>	135.75	132.63	129.50	126.38	123.25	120.13	117.00	113.88	110.75	107.63	104.50
<b>3,640</b>	<b>3,680</b>	137.25	134.13	131.00	127.88	124.75	121.63	118.50	115.38	112.25	109.13	106.00
<b>3,680</b>	<b>3,720</b>	138.75	135.63	132.50	129.38	126.25	123.13	120.00	116.88	113.75	110.63	107.50
<b>3,720</b>	<b>3,760</b>	140.25	137.13	134.00	130.88	127.75	124.63	121.50	118.38	115.25	112.13	109.00
<b>3,760</b>	<b>3,800</b>	141.75	138.63	135.50	132.38	129.25	126.13	123.00	119.88	116.75	113.63	110.50
<b>3,800</b>	<b>3,840</b>	143.25	140.13	137.00	133.88	130.75	127.63	124.50	121.38	118.25	115.13	112.00
<b>3,840</b>	<b>3,880</b>	144.75	141.63	138.50	135.38	132.25	129.13	126.00	122.88	119.75	116.63	113.50
<b>3,880</b>	<b>3,920</b>	146.25	143.13	140.00	136.88	133.75	130.63	127.50	124.38	121.25	118.13	115.00
<b>3,920</b>	<b>3,960</b>	147.75	144.63	141.50	138.38	135.25	132.13	129.00	125.88	122.75	119.63	116.50
<b>3,960</b>	<b>4,000</b>	149.25	146.13	143.00	139.88	136.75	133.63	130.50	127.38	124.25	121.13	118.00
<b>4,000</b>	<b>4,040</b>	150.75	147.63	144.50	141.38	138.25	135.13	132.00	128.88	125.75	122.63	119.50
<b>4,040</b>	<b>4,080</b>	152.25	149.13	146.00	142.88	139.75	136.63	133.50	130.38	127.25	124.13	121.00
<b>4,080</b>	<b>4,120</b>	153.75	150.63	147.50	144.38	141.25	138.13	135.00	131.88	128.75	125.63	122.50
<b>4,120</b>	<b>4,160</b>	155.25	152.13	149.00	145.88	142.75	139.63	136.50	133.38	130.25	127.13	124.00
<b>4,160</b>	<b>4,200</b>	156.75	153.63	150.50	147.38	144.25	141.13	138.00	134.88	131.75	128.63	125.50
<b>4,200</b>	<b>4,240</b>	158.25	155.13	152.00	148.88	145.75	142.63	139.50	136.38	133.25	130.13	127.00
<b>4,240</b>	<b>4,280</b>	159.75	156.63	153.50	150.38	147.25	144.13	141.00	137.88	134.75	131.63	128.50
<b>4,280</b>	<b>4,320</b>	161.25	158.13	155.00	151.88	148.75	145.63	142.50	139.38	136.25	133.13	130.00
<b>4,320</b>	<b>4,360</b>	162.75	159.63	156.50	153.38	150.25	147.13	144.00	140.88	137.75	134.63	131.50
<b>4,360</b>	<b>4,400</b>	164.25	161.13	158.00	154.88	151.75	148.63	145.50	142.38	139.25	136.13	133.00
<b>4,400</b>	<b>4,440</b>	165.75	162.63	159.50	156.38	153.25	150.13	147.00	143.88	140.75	137.63	134.50
<b>4,440</b>	<b>4,480</b>	167.25	164.13	161.00	157.88	154.75	151.63	148.50	145.38	142.25	139.13	136.00
<b>4,480</b>	<b>4,520</b>	168.75	165.63	162.50	159.38	156.25	153.13	150.00	146.88	143.75	140.63	137.50
<b>4,520</b>	<b>4,560</b>	170.25	167.13	164.00	160.88	157.75	154.63	151.50	148.38	145.25	142.13	139.00
<b>4,560</b>	<b>4,600</b>	171.75	168.63	165.50	162.38	159.25	156.13	153.00	149.88	146.75	143.63	140.50
<b>4,600</b>	<b>4,640</b>	173.25	170.13	167.00	163.88	160.75	157.63	154.50	151.38	148.25	145.13	142.00
<b>4,640</b>	<b>4,680</b>	174.75	171.63	168.50	165.38	162.25	159.13	156.00	152.88	149.75	146.63	143.50
<b>4,680</b>	<b>4,720</b>	176.25	173.13	170.00	166.88	163.75	160.63	157.50	154.38	151.25	148.13	145.00
<b>4,720</b>	<b>4,760</b>	177.75	174.63	171.50	168.38	165.25	162.13	159.00	155.88	152.75	149.63	146.50
<b>4,760</b>	<b>4,800</b>	179.25	176.13	173.00	169.88	166.75	163.63	160.50	157.38	154.25	151.13	148.00

**\$4,800 and over use Table 4 on page 9**

**DAILY or MISCELLANEOUS Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	3	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	6	0.17	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	9	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	12	0.39	0.25	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	15	0.51	0.36	0.22	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	18	0.62	0.47	0.33	0.19	0.04	0.00	0.00	0.00	0.00	0.00	0.00
18	21	0.73	0.59	0.44	0.30	0.15	0.01	0.00	0.00	0.00	0.00	0.00
21	24	0.84	0.70	0.56	0.41	0.27	0.12	0.00	0.00	0.00	0.00	0.00
24	27	0.96	0.81	0.67	0.52	0.38	0.24	0.09	0.00	0.00	0.00	0.00
27	30	1.07	0.92	0.78	0.64	0.49	0.35	0.20	0.06	0.00	0.00	0.00
30	33	1.18	1.04	0.89	0.75	0.60	0.46	0.32	0.17	0.03	0.00	0.00
33	36	1.29	1.15	1.01	0.86	0.72	0.57	0.43	0.28	0.14	0.00	0.00
36	39	1.41	1.26	1.12	0.97	0.83	0.69	0.54	0.40	0.25	0.11	0.00
39	42	1.52	1.37	1.23	1.09	0.94	0.80	0.65	0.51	0.36	0.22	0.08
42	45	1.63	1.49	1.34	1.20	1.05	0.91	0.77	0.62	0.48	0.33	0.19
45	48	1.74	1.60	1.46	1.31	1.17	1.02	0.88	0.73	0.59	0.45	0.30
48	51	1.86	1.71	1.57	1.42	1.28	1.14	0.99	0.85	0.70	0.56	0.41
51	54	1.97	1.82	1.68	1.54	1.39	1.25	1.10	0.96	0.81	0.67	0.53
54	57	2.08	1.94	1.79	1.65	1.50	1.36	1.22	1.07	0.93	0.78	0.64
57	60	2.19	2.05	1.91	1.76	1.62	1.47	1.33	1.18	1.04	0.90	0.75
60	63	2.31	2.16	2.02	1.87	1.73	1.59	1.44	1.30	1.15	1.01	0.86
63	66	2.42	2.27	2.13	1.99	1.84	1.70	1.55	1.41	1.26	1.12	0.98
66	69	2.53	2.39	2.24	2.10	1.95	1.81	1.67	1.52	1.38	1.23	1.09
69	72	2.64	2.50	2.36	2.21	2.07	1.92	1.78	1.63	1.49	1.35	1.20
72	75	2.76	2.61	2.47	2.32	2.18	2.04	1.89	1.75	1.60	1.46	1.31
75	78	2.87	2.72	2.58	2.44	2.29	2.15	2.00	1.86	1.71	1.57	1.43
78	81	2.98	2.84	2.69	2.55	2.40	2.26	2.12	1.97	1.83	1.68	1.54
81	84	3.09	2.95	2.81	2.66	2.52	2.37	2.23	2.08	1.94	1.80	1.65
84	87	3.21	3.06	2.92	2.77	2.63	2.49	2.34	2.20	2.05	1.91	1.76
87	90	3.32	3.17	3.03	2.89	2.74	2.60	2.45	2.31	2.16	2.02	1.88
90	93	3.43	3.29	3.14	3.00	2.85	2.71	2.57	2.42	2.28	2.13	1.99
93	96	3.54	3.40	3.26	3.11	2.97	2.82	2.68	2.53	2.39	2.25	2.10
96	99	3.66	3.51	3.37	3.22	3.08	2.94	2.79	2.65	2.50	2.36	2.21
99	102	3.77	3.62	3.48	3.34	3.19	3.05	2.90	2.76	2.61	2.47	2.33
102	105	3.88	3.74	3.59	3.45	3.30	3.16	3.02	2.87	2.73	2.58	2.44
105	108	3.99	3.85	3.71	3.56	3.42	3.27	3.13	2.98	2.84	2.70	2.55
108	111	4.11	3.96	3.82	3.67	3.53	3.39	3.24	3.10	2.95	2.81	2.66
111	114	4.22	4.07	3.93	3.79	3.64	3.50	3.35	3.21	3.06	2.92	2.78
114	117	4.33	4.19	4.04	3.90	3.75	3.61	3.47	3.32	3.18	3.03	2.89
117	120	4.44	4.30	4.16	4.01	3.87	3.72	3.58	3.43	3.29	3.15	3.00
120	123	4.56	4.41	4.27	4.12	3.98	3.84	3.69	3.55	3.40	3.26	3.11
123	126	4.67	4.52	4.38	4.24	4.09	3.95	3.80	3.66	3.51	3.37	3.23
126	129	4.78	4.64	4.49	4.35	4.20	4.06	3.92	3.77	3.63	3.48	3.34
129	132	4.89	4.75	4.61	4.46	4.32	4.17	4.03	3.88	3.74	3.60	3.45
132	135	5.01	4.86	4.72	4.57	4.43	4.29	4.14	4.00	3.85	3.71	3.56
135	138	5.12	4.97	4.83	4.69	4.54	4.40	4.25	4.11	3.96	3.82	3.68
138	141	5.23	5.09	4.94	4.80	4.65	4.51	4.37	4.22	4.08	3.93	3.79
141	144	5.34	5.20	5.06	4.91	4.77	4.62	4.48	4.33	4.19	4.05	3.90
144	147	5.46	5.31	5.17	5.02	4.88	4.74	4.59	4.45	4.30	4.16	4.01
147	150	5.57	5.42	5.28	5.14	4.99	4.85	4.70	4.56	4.41	4.27	4.13
150	153	5.68	5.54	5.39	5.25	5.10	4.96	4.82	4.67	4.53	4.38	4.24
153	156	5.79	5.65	5.51	5.36	5.22	5.07	4.93	4.78	4.64	4.50	4.35
156	159	5.91	5.76	5.62	5.47	5.33	5.19	5.04	4.90	4.75	4.61	4.46
159	162	6.02	5.87	5.73	5.59	5.44	5.30	5.15	5.01	4.86	4.72	4.58
162	165	6.13	5.99	5.84	5.70	5.55	5.41	5.27	5.12	4.98	4.83	4.69
165	168	6.24	6.10	5.96	5.81	5.67	5.52	5.38	5.23	5.09	4.95	4.80
168	171	6.36	6.21	6.07	5.92	5.78	5.64	5.49	5.35	5.20	5.06	4.91
171	174	6.47	6.32	6.18	6.04	5.89	5.75	5.60	5.46	5.31	5.17	5.03
174	177	6.58	6.44	6.29	6.15	6.00	5.86	5.72	5.57	5.43	5.28	5.14
177	180	6.69	6.55	6.41	6.26	6.12	5.97	5.83	5.68	5.54	5.40	5.25

(continued on page 19)

## DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2023)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>180</b>	<b>183</b>	6.81	6.66	6.52	6.37	6.23	6.09	5.94	5.80	5.65	5.51	5.36
<b>183</b>	<b>186</b>	6.92	6.77	6.63	6.49	6.34	6.20	6.05	5.91	5.76	5.62	5.48
<b>186</b>	<b>189</b>	7.03	6.89	6.74	6.60	6.45	6.31	6.17	6.02	5.88	5.73	5.59
<b>189</b>	<b>192</b>	7.14	7.00	6.86	6.71	6.57	6.42	6.28	6.13	5.99	5.85	5.70
<b>192</b>	<b>195</b>	7.26	7.11	6.97	6.82	6.68	6.54	6.39	6.25	6.10	5.96	5.81
<b>195</b>	<b>198</b>	7.37	7.22	7.08	6.94	6.79	6.65	6.50	6.36	6.21	6.07	5.93
<b>198</b>	<b>201</b>	7.48	7.34	7.19	7.05	6.90	6.76	6.62	6.47	6.33	6.18	6.04
<b>201</b>	<b>204</b>	7.59	7.45	7.31	7.16	7.02	6.87	6.73	6.58	6.44	6.30	6.15
<b>204</b>	<b>207</b>	7.71	7.56	7.42	7.27	7.13	6.99	6.84	6.70	6.55	6.41	6.26
<b>207</b>	<b>210</b>	7.82	7.67	7.53	7.39	7.24	7.10	6.95	6.81	6.66	6.52	6.38
<b>210</b>	<b>213</b>	7.93	7.79	7.64	7.50	7.35	7.21	7.07	6.92	6.78	6.63	6.49
<b>213</b>	<b>216</b>	8.04	7.90	7.76	7.61	7.47	7.32	7.18	7.03	6.89	6.75	6.60
<b>216</b>	<b>219</b>	8.16	8.01	7.87	7.72	7.58	7.44	7.29	7.15	7.00	6.86	6.71
<b>219</b>	<b>222</b>	8.27	8.12	7.98	7.84	7.69	7.55	7.40	7.26	7.11	6.97	6.83
<b>222</b>	<b>225</b>	8.38	8.24	8.09	7.95	7.80	7.66	7.52	7.37	7.23	7.08	6.94
<b>225</b>	<b>228</b>	8.49	8.35	8.21	8.06	7.92	7.77	7.63	7.48	7.34	7.20	7.05
<b>228</b>	<b>231</b>	8.61	8.46	8.32	8.17	8.03	7.89	7.74	7.60	7.45	7.31	7.16
<b>231</b>	<b>234</b>	8.72	8.57	8.43	8.29	8.14	8.00	7.85	7.71	7.56	7.42	7.28
<b>234</b>	<b>237</b>	8.83	8.69	8.54	8.40	8.25	8.11	7.97	7.82	7.68	7.53	7.39
<b>237</b>	<b>240</b>	8.94	8.80	8.66	8.51	8.37	8.22	8.08	7.93	7.79	7.65	7.50
<b>240</b>	<b>243</b>	9.06	8.91	8.77	8.62	8.48	8.34	8.19	8.05	7.90	7.76	7.61
<b>243</b>	<b>246</b>	9.17	9.02	8.88	8.74	8.59	8.45	8.30	8.16	8.01	7.87	7.73
<b>246</b>	<b>249</b>	9.28	9.14	8.99	8.85	8.70	8.56	8.42	8.27	8.13	7.98	7.84
<b>249</b>	<b>252</b>	9.39	9.25	9.11	8.96	8.82	8.67	8.53	8.38	8.24	8.10	7.95
<b>252</b>	<b>255</b>	9.51	9.36	9.22	9.07	8.93	8.79	8.64	8.50	8.35	8.21	8.06
<b>255</b>	<b>258</b>	9.62	9.47	9.33	9.19	9.04	8.90	8.75	8.61	8.46	8.32	8.18
<b>258</b>	<b>261</b>	9.73	9.59	9.44	9.30	9.15	9.01	8.87	8.72	8.58	8.43	8.29
<b>261</b>	<b>264</b>	9.84	9.70	9.56	9.41	9.27	9.12	8.98	8.83	8.69	8.55	8.40
<b>264</b>	<b>267</b>	9.96	9.81	9.67	9.52	9.38	9.24	9.09	8.95	8.80	8.66	8.51
<b>267</b>	<b>270</b>	10.07	9.92	9.78	9.64	9.49	9.35	9.20	9.06	8.91	8.77	8.63
<b>270</b>	<b>273</b>	10.18	10.04	9.89	9.75	9.60	9.46	9.32	9.17	9.03	8.88	8.74
<b>273</b>	<b>276</b>	10.29	10.15	10.01	9.86	9.72	9.57	9.43	9.28	9.14	9.00	8.85
<b>276</b>	<b>279</b>	10.41	10.26	10.12	9.97	9.83	9.69	9.54	9.40	9.25	9.11	8.96
<b>279</b>	<b>282</b>	10.52	10.37	10.23	10.09	9.94	9.80	9.65	9.51	9.36	9.22	9.08
<b>282</b>	<b>285</b>	10.64	10.49	10.34	10.20	10.05	9.91	9.77	9.62	9.48	9.33	9.19
<b>285</b>	<b>288</b>	10.78	10.60	10.46	10.31	10.17	10.02	9.88	9.73	9.59	9.45	9.30
<b>288</b>	<b>291</b>	10.92	10.74	10.57	10.42	10.28	10.14	9.99	9.85	9.70	9.56	9.41
<b>291</b>	<b>294</b>	11.07	10.88	10.70	10.54	10.39	10.25	10.10	9.96	9.81	9.67	9.53
<b>294</b>	<b>297</b>	11.21	11.02	10.84	10.66	10.50	10.36	10.22	10.07	9.93	9.78	9.64
<b>297</b>	<b>300</b>	11.35	11.17	10.98	10.80	10.62	10.47	10.33	10.18	10.04	9.90	9.75
<b>300</b>	<b>303</b>	11.49	11.31	11.13	10.94	10.76	10.59	10.44	10.30	10.15	10.01	9.86
<b>303</b>	<b>306</b>	11.64	11.45	11.27	11.09	10.90	10.72	10.55	10.41	10.26	10.12	9.98
<b>306</b>	<b>309</b>	11.78	11.59	11.41	11.23	11.05	10.86	10.68	10.52	10.38	10.23	10.09
<b>309</b>	<b>312</b>	11.92	11.74	11.55	11.37	11.19	11.01	10.82	10.64	10.49	10.35	10.20
<b>312</b>	<b>315</b>	12.06	11.88	11.70	11.51	11.33	11.15	10.97	10.78	10.60	10.46	10.31
<b>315</b>	<b>318</b>	12.21	12.02	11.84	11.66	11.47	11.29	11.11	10.93	10.74	10.57	10.43
<b>318</b>	<b>321</b>	12.35	12.16	11.98	11.80	11.62	11.43	11.25	11.07	10.89	10.70	10.54
<b>321</b>	<b>324</b>	12.49	12.31	12.12	11.94	11.76	11.58	11.39	11.21	11.03	10.85	10.66
<b>324</b>	<b>327</b>	12.63	12.45	12.27	12.08	11.90	11.72	11.54	11.35	11.17	10.99	10.81
<b>327</b>	<b>330</b>	12.78	12.59	12.41	12.23	12.04	11.86	11.68	11.50	11.31	11.13	10.95
<b>330</b>	<b>333</b>	12.92	12.73	12.55	12.37	12.19	12.00	11.82	11.64	11.46	11.27	11.09
<b>333</b>	<b>336</b>	13.06	12.88	12.69	12.51	12.33	12.15	11.96	11.78	11.60	11.42	11.23
<b>336</b>	<b>339</b>	13.20	13.02	12.84	12.65	12.47	12.29	12.11	11.92	11.74	11.56	11.38
<b>339</b>	<b>342</b>	13.35	13.16	12.98	12.80	12.61	12.43	12.25	12.07	11.88	11.70	11.52
<b>342</b>	<b>345</b>	13.49	13.30	13.12	12.94	12.76	12.57	12.39	12.21	12.03	11.84	11.66
<b>345</b>	<b>348</b>	13.63	13.45	13.26	13.08	12.90	12.72	12.53	12.35	12.17	11.99	11.80
<b>348</b>	<b>351</b>	13.77	13.59	13.41	13.22	13.04	12.86	12.68	12.49	12.31	12.13	11.95
<b>351</b>	<b>354</b>	13.92	13.73	13.55	13.37	13.18	13.00	12.82	12.64	12.45	12.27	12.09
<b>354</b>	<b>357</b>	14.06	13.87	13.69	13.51	13.33	13.14	12.96	12.78	12.60	12.41	12.23
<b>357</b>	<b>360</b>	14.20	14.02	13.83	13.65	13.47	13.29	13.10	12.92	12.74	12.56	12.37

**\$360 and over use Table 8 on page 9**

# RHODE ISLAND DIVISION OF TAXATION 2023 WITHHOLDING TAX PAYMENT CALENDAR

MONTHLY PAYMENT FREQUENCY SCHEDULE			
Month	Days in Month	Filing Period	WH Due On
January	31	01	<b>02/21/2023</b>
February	28	02	03/20/2023
March	31	03	<b>05/01/2023</b>
April	30	04	<b>05/22/2023</b>
May	31	05	06/20/2023
June	30	06	07/31/2023
July	31	07	<b>08/21/2023</b>
August	31	08	09/20/2023
September	30	09	10/31/2023
October	31	10	11/20/2023
November	30	11	12/20/2023
December	31	12	01/31/2024

WEEKLY PAYMENT FREQUENCY SCHEDULE			
Week	Payroll Paid Between	WH Due On	WH Due On
For the final week of calendar year 2022:			
52	12/25/2022	12/31/2022	<b>01/03/2023</b>

WEEKLY PAYMENT FREQUENCY SCHEDULE			
Week	Payroll Paid Between	WH Due On	WH Due On
1	01/01/2023	01/07/2023	01/09/2023
2	01/08/2023	01/14/2023	<b>01/17/2023</b>
3	01/15/2023	01/21/2023	01/23/2023
4	01/22/2023	01/28/2023	01/30/2023
5	01/29/2023	02/04/2023	02/06/2023
6	02/05/2023	02/11/2023	02/13/2023
7	02/12/2023	02/18/2023	<b>02/21/2023</b>
8	02/19/2023	02/25/2023	02/27/2023
9	02/26/2023	03/04/2023	03/06/2023
10	03/05/2023	03/11/2023	03/13/2023
11	03/12/2023	03/18/2023	03/20/2023
12	03/19/2023	03/25/2023	03/27/2023
13	03/26/2023	03/31/2023	04/03/2023
14	04/01/2023	04/08/2023	04/10/2023
15	04/09/2023	04/15/2023	04/17/2023
16	04/16/2023	04/22/2023	04/24/2023
17	04/23/2023	04/29/2023	05/01/2023
18	04/30/2023	05/06/2023	05/08/2023
19	05/07/2023	05/13/2023	05/15/2023
20	05/14/2023	05/20/2023	05/22/2023
21	05/21/2023	05/27/2023	<b>05/30/2023</b>
22	05/28/2023	06/03/2023	06/05/2023
23	06/04/2023	06/10/2023	06/12/2023
24	06/11/2023	06/17/2023	<b>06/20/2023</b>
25	06/18/2023	06/24/2023	06/26/2023
26	06/25/2023	06/30/2023	07/03/2023
27	07/01/2023	07/08/2023	07/10/2023
28	07/09/2023	07/15/2023	07/17/2023
29	07/16/2023	07/22/2023	07/24/2023
30	07/23/2023	07/29/2023	07/31/2023
31	07/30/2023	08/05/2023	08/07/2023
32	08/06/2023	08/12/2023	<b>08/15/2023</b>
33	08/13/2023	08/19/2023	08/21/2023
34	08/20/2023	08/26/2023	08/28/2023
35	08/27/2023	09/02/2023	<b>09/05/2023</b>
36	09/03/2023	09/09/2023	09/11/2023
37	09/10/2023	09/16/2023	09/18/2023
38	09/17/2023	09/23/2023	09/25/2023
39	09/24/2023	09/30/2023	10/02/2023
40	10/01/2023	10/07/2023	<b>10/10/2023</b>
41	10/08/2023	10/14/2023	10/16/2023
42	10/15/2023	10/21/2023	10/23/2023
43	10/22/2023	10/28/2023	10/30/2023
44	10/29/2023	11/04/2023	11/06/2023
45	11/05/2023	11/11/2023	11/13/2023
46	11/12/2023	11/18/2023	11/20/2023
47	11/19/2023	11/25/2023	11/27/2023
48	11/26/2023	12/02/2023	12/04/2023
49	12/03/2023	12/09/2023	12/11/2023
50	12/10/2023	12/16/2023	12/18/2023
51	12/17/2023	12/23/2023	<b>12/26/2023</b>
52	12/24/2023	12/31/2023	<b>01/02/2024</b>

Blue highlighted dates indicate either a weekend day or a Federal or State holiday. In these instances, the due date moves to the next business day.

Red highlighted dates indicate either a Federal or a State holiday. In these instances, the due date moves to the Tuesday.

**State of Rhode Island Division of Taxation  
Employee's Withholding Allowance Certificate**

Federal Form W-4 can no longer be used for Rhode Island withholding purposes. You must complete Form RI W-4 for your employer(s). Once you have completed Form RI W-4 for your employer, Form RI W-4 only needs to be completed if you are making changes to your withholding allowance or have a new employer. Form RI W-4 must be completed each year if you claim "EXEMPT" or "EXEMPT-MS" on line 3 below.

If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form RI W-4 for the highest-paying job and claim zero on all of your other RI W-4 forms. You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld. Also, keep in mind that if your annual wages exceed \$260,550, your exemption amount will be phased out and be equal to zero.

**Line 1: Figure your personal allowances (including allowances for dependents)**

- A. No one else can claim me as a dependent. If yes, enter "1" on line 1A..... 1A. \_\_\_\_\_
- B. I can claim my spouse as a dependent. If yes, enter "1" on line 1B..... 1B. \_\_\_\_\_
- C. Enter the number of dependents (other than you or your spouse) you will claim on your tax return..... 1C. \_\_\_\_\_
- D. Enter any additional allowances (review carefully to avoid underwithholding) ..... 1D. \_\_\_\_\_
- E. Add lines A, B, C and D and enter here. However, if line E is more than 10, enter 10.  
This is the total number of personal allowances to which you are entitled. Enter on line 1 below..... 1E. \_\_\_\_\_

**Line 2: Additional withholding amounts**

If you want additional withholding taken out of your pay, enter that dollar amount which is to be withheld **each pay period** on line 2 below.

**Line 3: Exempt Taxpayer**

**Exempt Status #1**

If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2023:

- a) Last year I had a right to a refund of all Rhode Island income tax withheld because I had **no** tax liability **AND**
- b) This year I expect a refund of all Rhode Island income tax because I expect to have **no** tax liability.

**If you meet both of the above conditions, write "EXEMPT" on line 3 below.**

**Exempt Status #2**

If you are the spouse of a servicemember stationed in Rhode Island, your wages may be exempt under the Military Spouses Residency Relief Act. If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2023.

- a) You moved to Rhode Island solely to be with your servicemember spouse in compliance with military orders sending the servicemember to Rhode Island **AND**
- b) You have the same non-Rhode Island domicile as your servicemember spouse.

**If you meet both of the above conditions, write "EXEMPT-MS" on line 3 below.**

**RI W-4** **2023**  
**State of Rhode Island Division of Taxation**  
**Employee's Withholding Allowance Certificate**

PLEASE PRINT

Name - first, middle initial, last

Present home address (Number and street, including apartment number or rural route)

City, town or post office                      State                      ZIP code

Your social security number

- 1. Enter the number of allowances from line 1E above ..... 1. \_\_\_\_\_
- 2. Enter any additional dollar amount which you would like withheld from your pay ..... 2. \$ \_\_\_\_\_
- 3. If you meet the conditions above, write "EXEMPT" or "EXEMPT-MS" whichever applies ..... 3. \_\_\_\_\_

**Employee:** File this form with your employer to indicate the number of dependents or other personal exemptions to be claimed as allowances for your Rhode Island withholding. You should make a copy for your own records.

**Employer:** Keep this certificate with your payroll records. The form must be available to the Division of Taxation upon request.

Under penalties of perjury, I declare that I have examined this certificate, and to the best of my knowledge and belief, it is true, correct and complete.

Employee  
Signature    ⇨

Date