



2026

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 - 8 for more details.

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

Email: Tax.Portal@tax.ri.gov
 Phone: (401) 574-8484

EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
WEEKLY (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. <u>NOTE - ELECTRONIC FILING MANDATE:</u> 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
*MONTHLY (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. 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. <u>NOTE - ELECTRONIC FILING MANDATE:</u> 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
	RI-941 Employer's Quarterly Tax Return and Reconciliation	

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EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
*QUARTERLY (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. <u>NOTE - ELECTRONIC FILING MANDATE:</u> 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
* QUARTERLY RECONCILIATION (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.
* ANNUAL RECONCILIATION (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. <u>NOTE - ELECTRONIC FILING MANDATE:</u> 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 9 and 10 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 pay-

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ment 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.

See the Withholding Tax Payment Calendar near the end of this booklet for specific due dates.

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.

See the Withholding Tax Payment Calendar near the end of this booklet for specific due dates.

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

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order to reconcile the months for the quarter.

See the Withholding Tax Payment Calendar near the end of this booklet for specific due dates.

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.

See the Withholding Tax Payment Calendar near the end of this booklet for specific due dates.

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.

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INSTRUCTIONS

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 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.



STATE OF RHODE ISLAND

INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2026

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

Payroll Period	Amount of one withholding exemption	HOWEVER, IF:	Amount of one withholding exemption
Weekly.....	\$ 19.23	Weekly wages are more than.....	\$ 5,592.31 \$0.00
Biweekly.....	\$ 38.46	Biweekly wages are more than.....	\$ 11,184.62 \$0.00
Semimonthly.....	\$ 41.67	Semimonthly wages are more than.....	\$ 12,116.67 \$0.00
Monthly.....	\$ 83.33	Monthly wages are more than.....	\$ 24,233.33 \$0.00
Quarterly.....	\$ 250.00	Quarterly wages are more than.....	\$ 72,700.00 \$0.00
Semiannually.....	\$ 500.00	Semiannual wages are more than....	\$ 145,400.00 \$0.00
Annually.....	\$ 1,000.00	Annual wages are more than.....	\$ 290,800.00 \$0.00
Daily or Miscellaneous.....	\$ 3.85	Daily wages are more than.....	\$ 1,118.46 \$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	\$ 1,578.00 @ 3.75%	\$ 59.18
(6b.) Tax on remainder:	\$ 597.77 @ 4.75%	\$ 28.39
(7.) Total to be withheld		<u>\$ 87.57</u>

2026 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2026

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	\$ 1,578	\$ 0.00	PLUS	3.75%	\$ 0
1,578	3,586	59.18	PLUS	4.75%	1,578
3,586		154.56	PLUS	5.99%	3,586

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	\$ 20,513	\$ 0.00	PLUS	3.75%	\$ 0
20,513	46,613	769.24	PLUS	4.75%	20,513
46,613		2,008.99	PLUS	5.99%	46,613

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	\$ 3,156	\$ 0.00	PLUS	3.75%	\$ 0
3,156	7,171	118.35	PLUS	4.75%	3,156
7,171		309.06	PLUS	5.99%	7,171

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	\$ 41,025	\$ 0.00	PLUS	3.75%	\$ 0
41,025	93,225	1,538.44	PLUS	4.75%	41,025
93,225		4,017.94	PLUS	5.99%	93,225

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	\$ 3,419	\$ 0.00	PLUS	3.75%	\$ 0
3,419	7,769	128.21	PLUS	4.75%	3,419
7,769		334.84	PLUS	5.99%	7,769

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	\$ 82,050	\$ 0.00	PLUS	3.75%	\$ 0
82,050	186,450	3,076.88	PLUS	4.75%	82,050
186,450		8,035.88	PLUS	5.99%	186,450

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	\$ 6,838	\$ 0.00	PLUS	3.75%	\$ 0
6,838	15,538	256.43	PLUS	4.75%	6,838
15,538		669.68	PLUS	5.99%	15,538

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	\$ 315.58	\$ 0.00	PLUS	3.75%	\$ 0
315.58	717.12	11.83	PLUS	4.75%	315.58
717.12		30.90	PLUS	5.99%	717.12

WEEKLY Payroll Period
(FOR WAGES PAID ON OR AFTER January 1, 2026)

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	10	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	20	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	30	0.94	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	40	1.31	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	50	1.69	0.97	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	60	2.06	1.34	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	2.44	1.72	1.00	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	80	2.81	2.09	1.37	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	3.19	2.47	1.75	1.02	0.30	0.00	0.00	0.00	0.00	0.00	0.00
90	100	3.56	2.84	2.12	1.40	0.68	0.00	0.00	0.00	0.00	0.00	0.00
100	110	3.94	3.22	2.50	1.77	1.05	0.33	0.00	0.00	0.00	0.00	0.00
110	120	4.31	3.59	2.87	2.15	1.43	0.71	0.00	0.00	0.00	0.00	0.00
120	130	4.69	3.97	3.25	2.52	1.80	1.08	0.36	0.00	0.00	0.00	0.00
130	140	5.06	4.34	3.62	2.90	2.18	1.46	0.74	0.01	0.00	0.00	0.00
140	150	5.44	4.72	4.00	3.27	2.55	1.83	1.11	0.39	0.00	0.00	0.00
150	160	5.81	5.09	4.37	3.65	2.93	2.21	1.49	0.76	0.04	0.00	0.00
160	170	6.19	5.47	4.75	4.02	3.30	2.58	1.86	1.14	0.42	0.00	0.00
170	180	6.56	5.84	5.12	4.40	3.68	2.96	2.24	1.51	0.79	0.07	0.00
180	190	6.94	6.22	5.50	4.77	4.05	3.33	2.61	1.89	1.17	0.45	0.00
190	200	7.31	6.59	5.87	5.15	4.43	3.71	2.99	2.26	1.54	0.82	0.10
200	210	7.69	6.97	6.25	5.52	4.80	4.08	3.36	2.64	1.92	1.20	0.48
210	220	8.06	7.34	6.62	5.90	5.18	4.46	3.74	3.01	2.29	1.57	0.85
220	230	8.44	7.72	7.00	6.27	5.55	4.83	4.11	3.39	2.67	1.95	1.23
230	240	8.81	8.09	7.37	6.65	5.93	5.21	4.49	3.76	3.04	2.32	1.60
240	250	9.19	8.47	7.75	7.02	6.30	5.58	4.86	4.14	3.42	2.70	1.98
250	260	9.56	8.84	8.12	7.40	6.68	5.96	5.24	4.51	3.79	3.07	2.35
260	270	9.94	9.22	8.50	7.77	7.05	6.33	5.61	4.89	4.17	3.45	2.73
270	280	10.31	9.59	8.87	8.15	7.43	6.71	5.99	5.26	4.54	3.82	3.10
280	290	10.69	9.97	9.25	8.52	7.80	7.08	6.36	5.64	4.92	4.20	3.48
290	300	11.06	10.34	9.62	8.90	8.18	7.46	6.74	6.01	5.29	4.57	3.85
300	310	11.44	10.72	10.00	9.27	8.55	7.83	7.11	6.39	5.67	4.95	4.23
310	320	11.81	11.09	10.37	9.65	8.93	8.21	7.49	6.76	6.04	5.32	4.60
320	330	12.19	11.47	10.75	10.02	9.30	8.58	7.86	7.14	6.42	5.70	4.98
330	340	12.56	11.84	11.12	10.40	9.68	8.96	8.24	7.51	6.79	6.07	5.35
340	350	12.94	12.22	11.50	10.77	10.05	9.33	8.61	7.89	7.17	6.45	5.73
350	360	13.31	12.59	11.87	11.15	10.43	9.71	8.99	8.26	7.54	6.82	6.10
360	370	13.69	12.97	12.25	11.52	10.80	10.08	9.36	8.64	7.92	7.20	6.48
370	380	14.06	13.34	12.62	11.90	11.18	10.46	9.74	9.01	8.29	7.57	6.85
380	390	14.44	13.72	13.00	12.27	11.55	10.83	10.11	9.39	8.67	7.95	7.23
390	400	14.81	14.09	13.37	12.65	11.93	11.21	10.49	9.76	9.04	8.32	7.60
400	410	15.19	14.47	13.75	13.02	12.30	11.58	10.86	10.14	9.42	8.70	7.98
410	420	15.56	14.84	14.12	13.40	12.68	11.96	11.24	10.51	9.79	9.07	8.35
420	430	15.94	15.22	14.50	13.77	13.05	12.33	11.61	10.89	10.17	9.45	8.73
430	440	16.31	15.59	14.87	14.15	13.43	12.71	11.99	11.26	10.54	9.82	9.10
440	450	16.69	15.97	15.25	14.52	13.80	13.08	12.36	11.64	10.92	10.20	9.48
450	460	17.06	16.34	15.62	14.90	14.18	13.46	12.74	12.01	11.29	10.57	9.85
460	470	17.44	16.72	16.00	15.27	14.55	13.83	13.11	12.39	11.67	10.95	10.23
470	480	17.81	17.09	16.37	15.65	14.93	14.21	13.49	12.76	12.04	11.32	10.60
480	490	18.19	17.47	16.75	16.02	15.30	14.58	13.86	13.14	12.42	11.70	10.98
490	500	18.56	17.84	17.12	16.40	15.68	14.96	14.24	13.51	12.79	12.07	11.35
500	510	18.94	18.22	17.50	16.77	16.05	15.33	14.61	13.89	13.17	12.45	11.73
510	520	19.31	18.59	17.87	17.15	16.43	15.71	14.99	14.26	13.54	12.82	12.10
520	530	19.69	18.97	18.25	17.52	16.80	16.08	15.36	14.64	13.92	13.20	12.48
530	540	20.06	19.34	18.62	17.90	17.18	16.46	15.74	15.01	14.29	13.57	12.85
540	550	20.44	19.72	19.00	18.27	17.55	16.83	16.11	15.39	14.67	13.95	13.23
550	560	20.81	20.09	19.37	18.65	17.93	17.21	16.49	15.76	15.04	14.32	13.60
560	570	21.19	20.47	19.75	19.02	18.30	17.58	16.86	16.14	15.42	14.70	13.98
570	580	21.56	20.84	20.12	19.40	18.68	17.96	17.24	16.51	15.79	15.07	14.35
580	590	21.94	21.22	20.50	19.77	19.05	18.33	17.61	16.89	16.17	15.45	14.73
590	600	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 12)

WEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2026)

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

BIWEEKLY Payroll Period
(FOR WAGES PAID ON OR AFTER January 1, 2026)

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	20	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	40	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	60	1.88	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	80	2.63	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	100	3.38	1.93	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	4.13	2.68	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	4.88	3.43	1.99	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	5.63	4.18	2.74	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	6.38	4.93	3.49	2.05	0.61	0.00	0.00	0.00	0.00	0.00	0.00
180	200	7.13	5.68	4.24	2.80	1.36	0.00	0.00	0.00	0.00	0.00	0.00
200	220	7.88	6.43	4.99	3.55	2.11	0.66	0.00	0.00	0.00	0.00	0.00
220	240	8.63	7.18	5.74	4.30	2.86	1.41	0.00	0.00	0.00	0.00	0.00
240	260	9.38	7.93	6.49	5.05	3.61	2.16	0.72	0.00	0.00	0.00	0.00
260	280	10.13	8.68	7.24	5.80	4.36	2.91	1.47	0.03	0.00	0.00	0.00
280	300	10.88	9.43	7.99	6.55	5.11	3.66	2.22	0.78	0.00	0.00	0.00
300	320	11.63	10.18	8.74	7.30	5.86	4.41	2.97	1.53	0.09	0.00	0.00
320	340	12.38	10.93	9.49	8.05	6.61	5.16	3.72	2.28	0.84	0.00	0.00
340	360	13.13	11.68	10.24	8.80	7.36	5.91	4.47	3.03	1.59	0.14	0.00
360	380	13.88	12.43	10.99	9.55	8.11	6.66	5.22	3.78	2.34	0.89	0.00
380	400	14.63	13.18	11.74	10.30	8.86	7.41	5.97	4.53	3.09	1.64	0.20
400	420	15.38	13.93	12.49	11.05	9.61	8.16	6.72	5.28	3.84	2.39	0.95
420	440	16.13	14.68	13.24	11.80	10.36	8.91	7.47	6.03	4.59	3.14	1.70
440	460	16.88	15.43	13.99	12.55	11.11	9.66	8.22	6.78	5.34	3.89	2.45
460	480	17.63	16.18	14.74	13.30	11.86	10.41	8.97	7.53	6.09	4.64	3.20
480	500	18.38	16.93	15.49	14.05	12.61	11.16	9.72	8.28	6.84	5.39	3.95
500	520	19.13	17.68	16.24	14.80	13.36	11.91	10.47	9.03	7.59	6.14	4.70
520	540	19.88	18.43	16.99	15.55	14.11	12.66	11.22	9.78	8.34	6.89	5.45
540	560	20.63	19.18	17.74	16.30	14.86	13.41	11.97	10.53	9.09	7.64	6.20
560	580	21.38	19.93	18.49	17.05	15.61	14.16	12.72	11.28	9.84	8.39	6.95
580	600	22.13	20.68	19.24	17.80	16.36	14.91	13.47	12.03	10.59	9.14	7.70
600	620	22.88	21.43	19.99	18.55	17.11	15.66	14.22	12.78	11.34	9.89	8.45
620	640	23.63	22.18	20.74	19.30	17.86	16.41	14.97	13.53	12.09	10.64	9.20
640	660	24.38	22.93	21.49	20.05	18.61	17.16	15.72	14.28	12.84	11.39	9.95
660	680	25.13	23.68	22.24	20.80	19.36	17.91	16.47	15.03	13.59	12.14	10.70
680	700	25.88	24.43	22.99	21.55	20.11	18.66	17.22	15.78	14.34	12.89	11.45
700	720	26.63	25.18	23.74	22.30	20.86	19.41	17.97	16.53	15.09	13.64	12.20
720	740	27.38	25.93	24.49	23.05	21.61	20.16	18.72	17.28	15.84	14.39	12.95
740	760	28.13	26.68	25.24	23.80	22.36	20.91	19.47	18.03	16.59	15.14	13.70
760	780	28.88	27.43	25.99	24.55	23.11	21.66	20.22	18.78	17.34	15.89	14.45
780	800	29.63	28.18	26.74	25.30	23.86	22.41	20.97	19.53	18.09	16.64	15.20
800	820	30.38	28.93	27.49	26.05	24.61	23.16	21.72	20.28	18.84	17.39	15.95
820	840	31.13	29.68	28.24	26.80	25.36	23.91	22.47	21.03	19.59	18.14	16.70
840	860	31.88	30.43	28.99	27.55	26.11	24.66	23.22	21.78	20.34	18.89	17.45
860	880	32.63	31.18	29.74	28.30	26.86	25.41	23.97	22.53	21.09	19.64	18.20
880	900	33.38	31.93	30.49	29.05	27.61	26.16	24.72	23.28	21.84	20.39	18.95
900	920	34.13	32.68	31.24	29.80	28.36	26.91	25.47	24.03	22.59	21.14	19.70
920	940	34.88	33.43	31.99	30.55	29.11	27.66	26.22	24.78	23.34	21.89	20.45
940	960	35.63	34.18	32.74	31.30	29.86	28.41	26.97	25.53	24.09	22.64	21.20
960	980	36.38	34.93	33.49	32.05	30.61	29.16	27.72	26.28	24.84	23.39	21.95
980	1,000	37.13	35.68	34.24	32.80	31.36	29.91	28.47	27.03	25.59	24.14	22.70
1,000	1,020	37.88	36.43	34.99	33.55	32.11	30.66	29.22	27.78	26.34	24.89	23.45
1,020	1,040	38.63	37.18	35.74	34.30	32.86	31.41	29.97	28.53	27.09	25.64	24.20
1,040	1,060	39.38	37.93	36.49	35.05	33.61	32.16	30.72	29.28	27.84	26.39	24.95
1,060	1,080	40.13	38.68	37.24	35.80	34.36	32.91	31.47	30.03	28.59	27.14	25.70
1,080	1,100	40.88	39.43	37.99	36.55	35.11	33.66	32.22	30.78	29.34	27.89	26.45
1,100	1,120	41.63	40.18	38.74	37.30	35.86	34.41	32.97	31.53	30.09	28.64	27.20
1,120	1,140	42.38	40.93	39.49	38.05	36.61	35.16	33.72	32.28	30.84	29.39	27.95
1,140	1,160	43.13	41.68	40.24	38.80	37.36	35.91	34.47	33.03	31.59	30.14	28.70
1,160	1,180	43.88	42.43	40.99	39.55	38.11	36.66	35.22	33.78	32.34	30.89	29.45
1,180	1,200	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 14)

BIWEEKLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2026)

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

SEMIMONTHLY Payroll Period
(FOR WAGES PAID ON OR AFTER January 1, 2026)

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	20	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	40	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	60	1.88	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	80	2.63	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	100	3.38	1.81	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	4.13	2.56	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	4.88	3.31	1.75	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	5.63	4.06	2.50	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	6.38	4.81	3.25	1.69	0.13	0.00	0.00	0.00	0.00	0.00	0.00
180	200	7.13	5.56	4.00	2.44	0.88	0.00	0.00	0.00	0.00	0.00	0.00
200	220	7.88	6.31	4.75	3.19	1.63	0.06	0.00	0.00	0.00	0.00	0.00
220	240	8.63	7.06	5.50	3.94	2.38	0.81	0.00	0.00	0.00	0.00	0.00
240	260	9.38	7.81	6.25	4.69	3.13	1.56	0.00	0.00	0.00	0.00	0.00
260	280	10.13	8.56	7.00	5.44	3.88	2.31	0.75	0.00	0.00	0.00	0.00
280	300	10.88	9.31	7.75	6.19	4.63	3.06	1.50	0.00	0.00	0.00	0.00
300	320	11.63	10.06	8.50	6.94	5.38	3.81	2.25	0.69	0.00	0.00	0.00
320	340	12.38	10.81	9.25	7.69	6.13	4.56	3.00	1.44	0.00	0.00	0.00
340	360	13.13	11.56	10.00	8.44	6.88	5.31	3.75	2.19	0.63	0.00	0.00
360	380	13.88	12.31	10.75	9.19	7.63	6.06	4.50	2.94	1.38	0.00	0.00
380	400	14.63	13.06	11.50	9.94	8.38	6.81	5.25	3.69	2.13	0.56	0.00
400	420	15.38	13.81	12.25	10.69	9.13	7.56	6.00	4.44	2.88	1.31	0.00
420	440	16.13	14.56	13.00	11.44	9.88	8.31	6.75	5.19	3.63	2.06	0.50
440	460	16.88	15.31	13.75	12.19	10.63	9.06	7.50	5.94	4.38	2.81	1.25
460	480	17.63	16.06	14.50	12.94	11.38	9.81	8.25	6.69	5.13	3.56	2.00
480	500	18.38	16.81	15.25	13.69	12.13	10.56	9.00	7.44	5.88	4.31	2.75
500	520	19.13	17.56	16.00	14.44	12.88	11.31	9.75	8.19	6.63	5.06	3.50
520	540	19.88	18.31	16.75	15.19	13.63	12.06	10.50	8.94	7.38	5.81	4.25
540	560	20.63	19.06	17.50	15.94	14.38	12.81	11.25	9.69	8.13	6.56	5.00
560	580	21.38	19.81	18.25	16.69	15.13	13.56	12.00	10.44	8.88	7.31	5.75
580	600	22.13	20.56	19.00	17.44	15.88	14.31	12.75	11.19	9.63	8.06	6.50
600	620	22.88	21.31	19.75	18.19	16.63	15.06	13.50	11.94	10.38	8.81	7.25
620	640	23.63	22.06	20.50	18.94	17.38	15.81	14.25	12.69	11.13	9.56	8.00
640	660	24.38	22.81	21.25	19.69	18.13	16.56	15.00	13.44	11.88	10.31	8.75
660	680	25.13	23.56	22.00	20.44	18.88	17.31	15.75	14.19	12.63	11.06	9.50
680	700	25.88	24.31	22.75	21.19	19.63	18.06	16.50	14.94	13.38	11.81	10.25
700	720	26.63	25.06	23.50	21.94	20.38	18.81	17.25	15.69	14.13	12.56	11.00
720	740	27.38	25.81	24.25	22.69	21.13	19.56	18.00	16.44	14.88	13.31	11.75
740	760	28.13	26.56	25.00	23.44	21.88	20.31	18.75	17.19	15.63	14.06	12.50
760	780	28.88	27.31	25.75	24.19	22.63	21.06	19.50	17.94	16.38	14.81	13.25
780	800	29.63	28.06	26.50	24.94	23.38	21.81	20.25	18.69	17.13	15.56	14.00
800	820	30.38	28.81	27.25	25.69	24.13	22.56	21.00	19.44	17.88	16.31	14.75
820	840	31.13	29.56	28.00	26.44	24.88	23.31	21.75	20.19	18.63	17.06	15.50
840	860	31.88	30.31	28.75	27.19	25.63	24.06	22.50	20.94	19.38	17.81	16.25
860	880	32.63	31.06	29.50	27.94	26.38	24.81	23.25	21.69	20.13	18.56	17.00
880	900	33.38	31.81	30.25	28.69	27.13	25.56	24.00	22.44	20.88	19.31	17.75
900	920	34.13	32.56	31.00	29.44	27.88	26.31	24.75	23.19	21.63	20.06	18.50
920	940	34.88	33.31	31.75	30.19	28.63	27.06	25.50	23.94	22.38	20.81	19.25
940	960	35.63	34.06	32.50	30.94	29.38	27.81	26.25	24.69	23.13	21.56	20.00
960	980	36.38	34.81	33.25	31.69	30.13	28.56	27.00	25.44	23.88	22.31	20.75
980	1000	37.13	35.56	34.00	32.44	30.88	29.31	27.75	26.19	24.63	23.06	21.50
1000	1020	37.88	36.31	34.75	33.19	31.63	30.06	28.50	26.94	25.38	23.81	22.25
1020	1040	38.63	37.06	35.50	33.94	32.38	30.81	29.25	27.69	26.13	24.56	23.00
1040	1060	39.38	37.81	36.25	34.69	33.13	31.56	30.00	28.44	26.88	25.31	23.75
1060	1080	40.13	38.56	37.00	35.44	33.88	32.31	30.75	29.19	27.63	26.06	24.50
1080	1100	40.88	39.31	37.75	36.19	34.63	33.06	31.50	29.94	28.38	26.81	25.25
1100	1120	41.63	40.06	38.50	36.94	35.38	33.81	32.25	30.69	29.13	27.56	26.00
1120	1140	42.38	40.81	39.25	37.69	36.13	34.56	33.00	31.44	29.88	28.31	26.75
1140	1160	43.13	41.56	40.00	38.44	36.88	35.31	33.75	32.19	30.63	29.06	27.50
1160	1180	43.88	42.31	40.75	39.19	37.63	36.06	34.50	32.94	31.38	29.81	28.25
1180	1200	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 16)

SEMIMONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2026)

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

MONTHLY Payroll Period
(FOR WAGES PAID ON OR AFTER January 1, 2026)

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	40	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	80	2.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	120	3.75	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	160	5.25	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	200	6.75	3.63	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	240	8.25	5.13	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	280	9.75	6.63	3.50	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	320	11.25	8.13	5.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	360	12.75	9.63	6.50	3.38	0.25	0.00	0.00	0.00	0.00	0.00	0.00
360	400	14.25	11.13	8.00	4.88	1.75	0.00	0.00	0.00	0.00	0.00	0.00
400	440	15.75	12.63	9.50	6.38	3.25	0.13	0.00	0.00	0.00	0.00	0.00
440	480	17.25	14.13	11.00	7.88	4.75	1.63	0.00	0.00	0.00	0.00	0.00
480	520	18.75	15.63	12.50	9.38	6.25	3.13	0.00	0.00	0.00	0.00	0.00
520	560	20.25	17.13	14.00	10.88	7.75	4.63	1.50	0.00	0.00	0.00	0.00
560	600	21.75	18.63	15.50	12.38	9.25	6.13	3.00	0.00	0.00	0.00	0.00
600	640	23.25	20.13	17.00	13.88	10.75	7.63	4.50	1.38	0.00	0.00	0.00
640	680	24.75	21.63	18.50	15.38	12.25	9.13	6.00	2.88	0.00	0.00	0.00
680	720	26.25	23.13	20.00	16.88	13.75	10.63	7.50	4.38	1.25	0.00	0.00
720	760	27.75	24.63	21.50	18.38	15.25	12.13	9.00	5.88	2.75	0.00	0.00
760	800	29.25	26.13	23.00	19.88	16.75	13.63	10.50	7.38	4.25	1.13	0.00
800	840	30.75	27.63	24.50	21.38	18.25	15.13	12.00	8.88	5.75	2.63	0.00
840	880	32.25	29.13	26.00	22.88	19.75	16.63	13.50	10.38	7.25	4.13	1.00
880	920	33.75	30.63	27.50	24.38	21.25	18.13	15.00	11.88	8.75	5.63	2.50
920	960	35.25	32.13	29.00	25.88	22.75	19.63	16.50	13.38	10.25	7.13	4.00
960	1,000	36.75	33.63	30.50	27.38	24.25	21.13	18.00	14.88	11.75	8.63	5.50
1,000	1,040	38.25	35.13	32.00	28.88	25.75	22.63	19.50	16.38	13.25	10.13	7.00
1,040	1,080	39.75	36.63	33.50	30.38	27.25	24.13	21.00	17.88	14.75	11.63	8.50
1,080	1,120	41.25	38.13	35.00	31.88	28.75	25.63	22.50	19.38	16.25	13.13	10.00
1,120	1,160	42.75	39.63	36.50	33.38	30.25	27.13	24.00	20.88	17.75	14.63	11.50
1,160	1,200	44.25	41.13	38.00	34.88	31.75	28.63	25.50	22.38	19.25	16.13	13.00
1,200	1,240	45.75	42.63	39.50	36.38	33.25	30.13	27.00	23.88	20.75	17.63	14.50
1,240	1,280	47.25	44.13	41.00	37.88	34.75	31.63	28.50	25.38	22.25	19.13	16.00
1,280	1,320	48.75	45.63	42.50	39.38	36.25	33.13	30.00	26.88	23.75	20.63	17.50
1,320	1,360	50.25	47.13	44.00	40.88	37.75	34.63	31.50	28.38	25.25	22.13	19.00
1,360	1,400	51.75	48.63	45.50	42.38	39.25	36.13	33.00	29.88	26.75	23.63	20.50
1,400	1,440	53.25	50.13	47.00	43.88	40.75	37.63	34.50	31.38	28.25	25.13	22.00
1,440	1,480	54.75	51.63	48.50	45.38	42.25	39.13	36.00	32.88	29.75	26.63	23.50
1,480	1,520	56.25	53.13	50.00	46.88	43.75	40.63	37.50	34.38	31.25	28.13	25.00
1,520	1,560	57.75	54.63	51.50	48.38	45.25	42.13	39.00	35.88	32.75	29.63	26.50
1,560	1,600	59.25	56.13	53.00	49.88	46.75	43.63	40.50	37.38	34.25	31.13	28.00
1,600	1,640	60.75	57.63	54.50	51.38	48.25	45.13	42.00	38.88	35.75	32.63	29.50
1,640	1,680	62.25	59.13	56.00	52.88	49.75	46.63	43.50	40.38	37.25	34.13	31.00
1,680	1,720	63.75	60.63	57.50	54.38	51.25	48.13	45.00	41.88	38.75	35.63	32.50
1,720	1,760	65.25	62.13	59.00	55.88	52.75	49.63	46.50	43.38	40.25	37.13	34.00
1,760	1,800	66.75	63.63	60.50	57.38	54.25	51.13	48.00	44.88	41.75	38.63	35.50
1,800	1,840	68.25	65.13	62.00	58.88	55.75	52.63	49.50	46.38	43.25	40.13	37.00
1,840	1,880	69.75	66.63	63.50	60.38	57.25	54.13	51.00	47.88	44.75	41.63	38.50
1,880	1,920	71.25	68.13	65.00	61.88	58.75	55.63	52.50	49.38	46.25	43.13	40.00
1,920	1,960	72.75	69.63	66.50	63.38	60.25	57.13	54.00	50.88	47.75	44.63	41.50
1,960	2,000	74.25	71.13	68.00	64.88	61.75	58.63	55.50	52.38	49.25	46.13	43.00
2,000	2,040	75.75	72.63	69.50	66.38	63.25	60.13	57.00	53.88	50.75	47.63	44.50
2,040	2,080	77.25	74.13	71.00	67.88	64.75	61.63	58.50	55.38	52.25	49.13	46.00
2,080	2,120	78.75	75.63	72.50	69.38	66.25	63.13	60.00	56.88	53.75	50.63	47.50
2,120	2,160	80.25	77.13	74.00	70.88	67.75	64.63	61.50	58.38	55.25	52.13	49.00
2,160	2,200	81.75	78.63	75.50	72.38	69.25	66.13	63.00	59.88	56.75	53.63	50.50
2,200	2,240	83.25	80.13	77.00	73.88	70.75	67.63	64.50	61.38	58.25	55.13	52.00
2,240	2,280	84.75	81.63	78.50	75.38	72.25	69.13	66.00	62.88	59.75	56.63	53.50
2,280	2,320	86.25	83.13	80.00	76.88	73.75	70.63	67.50	64.38	61.25	58.13	55.00
2,320	2,360	87.75	84.63	81.50	78.38	75.25	72.13	69.00	65.88	62.75	59.63	56.50
2,360	2,400	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 18)

MONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2026)

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

DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2026)

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 20)

DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2026)

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-												
180	183	6.81	6.66	6.52	6.37	6.23	6.09	5.94	5.80	5.65	5.51	5.36
183	186	6.92	6.77	6.63	6.49	6.34	6.20	6.05	5.91	5.76	5.62	5.48
186	189	7.03	6.89	6.74	6.60	6.45	6.31	6.17	6.02	5.88	5.73	5.59
189	192	7.14	7.00	6.86	6.71	6.57	6.42	6.28	6.13	5.99	5.85	5.70
192	195	7.26	7.11	6.97	6.82	6.68	6.54	6.39	6.25	6.10	5.96	5.81
195	198	7.37	7.22	7.08	6.94	6.79	6.65	6.50	6.36	6.21	6.07	5.93
198	201	7.48	7.34	7.19	7.05	6.90	6.76	6.62	6.47	6.33	6.18	6.04
201	204	7.59	7.45	7.31	7.16	7.02	6.87	6.73	6.58	6.44	6.30	6.15
204	207	7.71	7.56	7.42	7.27	7.13	6.99	6.84	6.70	6.55	6.41	6.26
207	210	7.82	7.67	7.53	7.39	7.24	7.10	6.95	6.81	6.66	6.52	6.38
210	213	7.93	7.79	7.64	7.50	7.35	7.21	7.07	6.92	6.78	6.63	6.49
213	216	8.04	7.90	7.76	7.61	7.47	7.32	7.18	7.03	6.89	6.75	6.60
216	219	8.16	8.01	7.87	7.72	7.58	7.44	7.29	7.15	7.00	6.86	6.71
219	222	8.27	8.12	7.98	7.84	7.69	7.55	7.40	7.26	7.11	6.97	6.83
222	225	8.38	8.24	8.09	7.95	7.80	7.66	7.52	7.37	7.23	7.08	6.94
225	228	8.49	8.35	8.21	8.06	7.92	7.77	7.63	7.48	7.34	7.20	7.05
228	231	8.61	8.46	8.32	8.17	8.03	7.89	7.74	7.60	7.45	7.31	7.16
231	234	8.72	8.57	8.43	8.29	8.14	8.00	7.85	7.71	7.56	7.42	7.28
234	237	8.83	8.69	8.54	8.40	8.25	8.11	7.97	7.82	7.68	7.53	7.39
237	240	8.94	8.80	8.66	8.51	8.37	8.22	8.08	7.93	7.79	7.65	7.50
240	243	9.06	8.91	8.77	8.62	8.48	8.34	8.19	8.05	7.90	7.76	7.61
243	246	9.17	9.02	8.88	8.74	8.59	8.45	8.30	8.16	8.01	7.87	7.73
246	249	9.28	9.14	8.99	8.85	8.70	8.56	8.42	8.27	8.13	7.98	7.84
249	252	9.39	9.25	9.11	8.96	8.82	8.67	8.53	8.38	8.24	8.10	7.95
252	255	9.51	9.36	9.22	9.07	8.93	8.79	8.64	8.50	8.35	8.21	8.06
255	258	9.62	9.47	9.33	9.19	9.04	8.90	8.75	8.61	8.46	8.32	8.18
258	261	9.73	9.59	9.44	9.30	9.15	9.01	8.87	8.72	8.58	8.43	8.29
261	264	9.84	9.70	9.56	9.41	9.27	9.12	8.98	8.83	8.69	8.55	8.40
264	267	9.96	9.81	9.67	9.52	9.38	9.24	9.09	8.95	8.80	8.66	8.51
267	270	10.07	9.92	9.78	9.64	9.49	9.35	9.20	9.06	8.91	8.77	8.63
270	273	10.18	10.04	9.89	9.75	9.60	9.46	9.32	9.17	9.03	8.88	8.74
273	276	10.29	10.15	10.01	9.86	9.72	9.57	9.43	9.28	9.14	9.00	8.85
276	279	10.41	10.26	10.12	9.97	9.83	9.69	9.54	9.40	9.25	9.11	8.96
279	282	10.52	10.37	10.23	10.09	9.94	9.80	9.65	9.51	9.36	9.22	9.08
282	285	10.63	10.49	10.34	10.20	10.05	9.91	9.77	9.62	9.48	9.33	9.19
285	288	10.74	10.60	10.46	10.31	10.17	10.02	9.88	9.73	9.59	9.45	9.30
288	291	10.86	10.71	10.57	10.42	10.28	10.14	9.99	9.85	9.70	9.56	9.41
291	294	10.97	10.82	10.68	10.54	10.39	10.25	10.10	9.96	9.81	9.67	9.53
294	297	11.08	10.94	10.79	10.65	10.50	10.36	10.22	10.07	9.93	9.78	9.64
297	300	11.19	11.05	10.91	10.76	10.62	10.47	10.33	10.18	10.04	9.90	9.75
300	303	11.31	11.16	11.02	10.87	10.73	10.59	10.44	10.30	10.15	10.01	9.86
303	306	11.42	11.27	11.13	10.99	10.84	10.70	10.55	10.41	10.26	10.12	9.98
306	309	11.53	11.39	11.24	11.10	10.95	10.81	10.67	10.52	10.38	10.23	10.09
309	312	11.64	11.50	11.36	11.21	11.07	10.92	10.78	10.63	10.49	10.35	10.20
312	315	11.76	11.61	11.47	11.32	11.18	11.04	10.89	10.75	10.60	10.46	10.31
315	318	11.87	11.72	11.58	11.44	11.29	11.15	11.00	10.86	10.71	10.57	10.43
318	321	12.02	11.83	11.69	11.55	11.40	11.26	11.12	10.97	10.83	10.68	10.54
321	324	12.16	11.98	11.81	11.66	11.52	11.37	11.23	11.08	10.94	10.80	10.65
324	327	12.30	12.12	11.94	11.77	11.63	11.49	11.34	11.20	11.05	10.91	10.76
327	330	12.44	12.26	12.08	11.90	11.74	11.60	11.45	11.31	11.16	11.02	10.88
330	333	12.59	12.40	12.22	12.04	11.86	11.71	11.57	11.42	11.28	11.13	10.99
333	336	12.73	12.55	12.36	12.18	12.00	11.82	11.68	11.53	11.39	11.25	11.10
336	339	12.87	12.69	12.51	12.32	12.14	11.96	11.79	11.65	11.50	11.36	11.21
339	342	13.01	12.83	12.65	12.47	12.28	12.10	11.92	11.76	11.61	11.47	11.33
342	345	13.16	12.97	12.79	12.61	12.43	12.24	12.06	11.88	11.73	11.58	11.44
345	348	13.30	13.12	12.93	12.75	12.57	12.39	12.20	12.02	11.84	11.70	11.55
348	351	13.44	13.26	13.08	12.89	12.71	12.53	12.35	12.16	11.98	11.81	11.66
351	354	13.58	13.40	13.22	13.04	12.85	12.67	12.49	12.30	12.12	11.94	11.78
354	357	13.73	13.54	13.36	13.18	13.00	12.81	12.63	12.45	12.26	12.08	11.90
357	360	13.87	13.69	13.50	13.32	13.14	12.96	12.77	12.59	12.41	12.22	12.04

\$360 and over use Table 8 on page 10

RHODE ISLAND DIVISION OF TAXATION
2026 WITHHOLDING TAX PAYMENT CALENDAR

MONTHLY PAYMENT FREQUENCY SCHEDULE		
Month	Days in Month	Filing Period WH Due On
January	31	01 02/20/2026
February	28	02 03/20/2026
March	31	03 04/30/2026
April	30	04 05/20/2026
May	31	05 06/22/2026
June	30	06 07/31/2026
July	31	07 08/20/2026
August	31	08 09/21/2026
September	30	09 11/02/2026
October	31	10 11/20/2026
November	30	11 12/21/2026
December	31	12 02/01/2027

QUARTERLY PAYMENT FREQUENCY SCHEDULE		
Quarter	Days in Month	Filing Period WH Due On
March	31	01 04/30/2026
June	30	02 07/31/2026
September	30	03 11/02/2026
December	31	04 02/01/2027

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.

WEEKLY PAYMENT FREQUENCY SCHEDULE					
Week	Payroll Paid Between	WH Due On	Week	Payroll Paid Between	WH Due On
1	01/01/2026	01/03/2026	27	07/01/2026	07/04/2026
2	01/04/2026	01/10/2026	28	07/05/2026	07/13/2026
3	01/11/2026	01/17/2026	29	07/12/2026	07/20/2026
4	01/18/2026	01/24/2026	30	07/19/2026	07/27/2026
5	01/25/2026	01/31/2026	31	07/26/2026	08/03/2026
6	02/01/2026	02/07/2026	32	08/02/2026	08/11/2026
7	02/08/2026	02/14/2026	33	08/09/2026	08/17/2026
8	02/15/2026	02/21/2026	34	08/16/2026	08/24/2026
9	02/22/2026	02/28/2026	35	08/23/2026	08/31/2026
10	03/01/2026	03/07/2026	36	08/30/2026	09/08/2026
11	03/08/2026	03/14/2026	37	09/06/2026	09/14/2026
12	03/15/2026	03/21/2026	38	09/13/2026	09/21/2026
13	03/22/2026	03/31/2026	39	09/20/2026	10/05/2026
14	04/01/2026	04/04/2026	40	10/01/2026	10/05/2026
15	04/05/2026	04/11/2026	41	10/04/2026	10/13/2026
16	04/12/2026	04/18/2026	42	10/11/2026	10/19/2026
17	04/19/2026	04/25/2026	43	10/18/2026	10/26/2026
18	04/26/2026	05/02/2026	44	10/25/2026	11/02/2026
19	05/03/2026	05/09/2026	45	11/01/2026	11/09/2026
20	05/10/2026	05/16/2026	46	11/08/2026	11/16/2026
21	05/17/2026	05/23/2026	47	11/15/2026	11/23/2026
22	05/24/2026	05/30/2026	48	11/22/2026	11/30/2026
23	05/31/2026	06/06/2026	49	11/29/2026	12/07/2026
24	06/07/2026	06/13/2026	50	12/06/2026	12/14/2026
25	06/14/2026	06/20/2026	51	12/13/2026	12/21/2026
26	06/21/2026	06/30/2026	52	12/20/2026	01/04/2027

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 \$290,800, 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 2026:

- 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 2026.

- 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

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

2026

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