



# 2022

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



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# 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 Division of Taxation on the Monday after the date the payroll is paid.  MUST be paid by electronic means Call (401) 574-8484 if you have any questions.
<b>*MONTHLY</b> (see section 6 of these instructions)	WTM/RI-941M	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 is to be filed on or before the last day of the following month.  NOTE: Some employers will be required to file and pay RI withholding tax by electronic means.  If the employer's average Rhode Island withholding for the previous calendar year is \$200 or more per month, the employer is required to file and remit the monthly withholding tax by electronic means or be penalized. Call (401) 574-8484 if you have any questions.
<b>*QUARTERLY</b> (see section 6 of these instructions)	RI-941	To be filed with the Division of Taxation by the last day of the month following the end of the quarter or at the termination of business.
<b>* QUARTERLY RECONCILIATION</b> (see section 6 of these instructions)	RI-941	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 6 of these instructions)	RI-W3	To be filed with the Division of Taxation on or before January 31st or at the termination of business.

**\*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.

**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:** Employer's Identification Numbers. 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.

**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.***

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.***

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: The 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, 2022

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.....	\$ 4,650.96 .... \$0.00
Biweekly.....	\$ 38.46	Biweekly wages are more than.....	\$ 9,301.92 .... \$0.00
Semimonthly.....	\$ 41.67	Semimonthly wages are more than..	\$ 10,077.08 .... \$0.00
Monthly.....	\$ 83.33	Monthly wages are more than.....	\$ 20,154.17 .... \$0.00
Quarterly.....	\$ 250.00	Quarterly wages are more than.....	\$ 60,462.50 .... \$0.00
Semiannually.....	\$ 500.00	Semiannual wages are more than...	\$ 120,925.00 .... \$0.00
Annually.....	\$ 1,000.00	Annual wages are more than.....	\$ 241,850.00 .... \$0.00
Daily or Miscellaneous.....	\$ 3.85	Daily wages are more than.....	\$ 930.19 .... \$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	\$ 1,312.00	@ 3.75%	\$ 49.20
(6b.) Tax on remainder:	\$ 863.77	@ 4.75%	\$ 41.03
(7.) Total to be withheld			<u>\$ 90.23</u>

# 2022 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2022

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				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 1,312	\$ 0.00	PLUS	3.75%	\$ 0	
1,312	2,982	49.20	PLUS	4.75%	1,312	
2,982	.....	128.53	PLUS	5.99%	2,982	

**TABLE 5 - QUARTERLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 17,050	\$ 0.00	PLUS	3.75%	\$ 0	
17,050	38,763	639.38	PLUS	4.75%	17,050	
38,763	.....	1,670.75	PLUS	5.99%	38,763	

**TABLE 2 - BIWEEKLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 2,623	\$ 0.00	PLUS	3.75%	\$ 0	
2,623	5,963	98.36	PLUS	4.75%	2,623	
5,963	.....	257.01	PLUS	5.99%	5,963	

**TABLE 6 - SEMIANNUAL PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 34,100	\$ 0.00	PLUS	3.75%	\$ 0	
34,100	77,525	1,278.75	PLUS	4.75%	34,100	
77,525	.....	3,341.44	PLUS	5.99%	77,525	

**TABLE 3 - SEMIMONTHLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 2,842	\$ 0.00	PLUS	3.75%	\$ 0	
2,842	6,460	106.58	PLUS	4.75%	2,842	
6,460	.....	278.44	PLUS	5.99%	6,460	

**TABLE 7 - ANNUAL PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 68,200	\$ 0.00	PLUS	3.75%	\$ 0	
68,200	155,050	2,557.50	PLUS	4.75%	68,200	
155,050	.....	6,682.88	PLUS	5.99%	155,050	

**TABLE 4 - MONTHLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 5,683	\$ 0.00	PLUS	3.75%	\$ 0	
5,683	12,921	213.11	PLUS	4.75%	5,683	
12,921	.....	556.92	PLUS	5.99%	12,921	

**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				OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE		
\$ 0	\$ 262.31	\$ 0.00	PLUS	3.75%	\$ 0	
262.31	596.35	9.84	PLUS	4.75%	262.31	
596.35	.....	25.71	PLUS	5.99%	596.35	



**WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER January 1, 2022)

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 10)

### WEEKLY Payroll Period

( FOR WAGES PAID ON OR AFTER January 1, 2022 )

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 8

**BIWEEKLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2022)

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 12)

**BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER January 1, 2022)

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 8

**SEMIMONTHLY Payroll Period**  
**( FOR WAGES PAID ON OR AFTER January 1, 2022 )**

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 14)

### SEMIMONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2022)

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 8

**MONTHLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2022)

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 16)

**MONTHLY Payroll Period**

(FOR WAGES PAID ON OR AFTER January 1, 2022)

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 8



**DAILY or MISCELLANEOUS Payroll Period**

(FOR WAGES PAID ON OR AFTER January 1, 2022)

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

# DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2022)

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>	9.85	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>	9.99	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>	10.13	9.95	9.78	9.64	9.49	9.35	9.20	9.06	8.91	8.77	8.63
<b>270</b>	<b>273</b>	10.28	10.09	9.91	9.75	9.60	9.46	9.32	9.17	9.03	8.88	8.74
<b>273</b>	<b>276</b>	10.42	10.24	10.05	9.87	9.72	9.57	9.43	9.28	9.14	9.00	8.85
<b>276</b>	<b>279</b>	10.56	10.38	10.20	10.01	9.83	9.69	9.54	9.40	9.25	9.11	8.96
<b>279</b>	<b>282</b>	10.70	10.52	10.34	10.16	9.97	9.80	9.65	9.51	9.36	9.22	9.08
<b>282</b>	<b>285</b>	10.85	10.66	10.48	10.30	10.12	9.93	9.77	9.62	9.48	9.33	9.19
<b>285</b>	<b>288</b>	10.99	10.81	10.62	10.44	10.26	10.08	9.89	9.73	9.59	9.45	9.30
<b>288</b>	<b>291</b>	11.13	10.95	10.77	10.58	10.40	10.22	10.04	9.85	9.70	9.56	9.41
<b>291</b>	<b>294</b>	11.27	11.09	10.91	10.73	10.54	10.36	10.18	10.00	9.81	9.67	9.53
<b>294</b>	<b>297</b>	11.42	11.23	11.05	10.87	10.69	10.50	10.32	10.14	9.95	9.78	9.64
<b>297</b>	<b>300</b>	11.56	11.38	11.19	11.01	10.83	10.65	10.46	10.28	10.10	9.91	9.75
<b>300</b>	<b>303</b>	11.70	11.52	11.34	11.15	10.97	10.79	10.61	10.42	10.24	10.06	9.87
<b>303</b>	<b>306</b>	11.84	11.66	11.48	11.30	11.11	10.93	10.75	10.57	10.38	10.20	10.02
<b>306</b>	<b>309</b>	11.99	11.80	11.62	11.44	11.26	11.07	10.89	10.71	10.52	10.34	10.16
<b>309</b>	<b>312</b>	12.13	11.95	11.76	11.58	11.40	11.22	11.03	10.85	10.67	10.48	10.30
<b>312</b>	<b>315</b>	12.27	12.09	11.91	11.72	11.54	11.36	11.18	10.99	10.81	10.63	10.44
<b>315</b>	<b>318</b>	12.41	12.23	12.05	11.87	11.68	11.50	11.32	11.14	10.95	10.77	10.59
<b>318</b>	<b>321</b>	12.56	12.37	12.19	12.01	11.83	11.64	11.46	11.28	11.09	10.91	10.73
<b>321</b>	<b>324</b>	12.70	12.52	12.33	12.15	11.97	11.79	11.60	11.42	11.24	11.05	10.87
<b>324</b>	<b>327</b>	12.84	12.66	12.48	12.29	12.11	11.93	11.75	11.56	11.38	11.20	11.01
<b>327</b>	<b>330</b>	12.98	12.80	12.62	12.44	12.25	12.07	11.89	11.71	11.52	11.34	11.16
<b>330</b>	<b>333</b>	13.13	12.94	12.76	12.58	12.40	12.21	12.03	11.85	11.66	11.48	11.30
<b>333</b>	<b>336</b>	13.27	13.09	12.90	12.72	12.54	12.36	12.17	11.99	11.81	11.62	11.44
<b>336</b>	<b>339</b>	13.41	13.23	13.05	12.86	12.68	12.50	12.32	12.13	11.95	11.77	11.58
<b>339</b>	<b>342</b>	13.55	13.37	13.19	13.01	12.82	12.64	12.46	12.28	12.09	11.91	11.73
<b>342</b>	<b>345</b>	13.70	13.51	13.33	13.15	12.97	12.78	12.60	12.42	12.23	12.05	11.87
<b>345</b>	<b>348</b>	13.84	13.66	13.47	13.29	13.11	12.93	12.74	12.56	12.38	12.19	12.01
<b>348</b>	<b>351</b>	13.98	13.80	13.62	13.43	13.25	13.07	12.89	12.70	12.52	12.34	12.15
<b>351</b>	<b>354</b>	14.12	13.94	13.76	13.58	13.39	13.21	13.03	12.85	12.66	12.48	12.30
<b>354</b>	<b>357</b>	14.27	14.08	13.90	13.72	13.54	13.35	13.17	12.99	12.80	12.62	12.44
<b>357</b>	<b>360</b>	14.41	14.23	14.04	13.86	13.68	13.50	13.31	13.13	12.95	12.76	12.58

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

## RHODE ISLAND DIVISION OF TAXATION 2022 WITHHOLDING TAX PAYMENT CALENDAR

MONTHLY PAYMENT FREQUENCY SCHEDULE		
Month	Days in Month	Filing Period
January	31	01
February	29	02
March	31	03
April	30	04
May	31	05
June	30	06
July	31	07
August	31	08
September	30	09
October	31	10
November	30	11
December	31	12

WEEKLY PAYMENT FREQUENCY SCHEDULE						
Week	Payroll Paid	Between	WH Due On	Week	Payroll Paid	Between
1	12/26/2021	01/01/2022	01/03/2022	27	06/26/2022	07/02/2022
2	01/02/2022	01/08/2022	01/10/2022	28	07/03/2022	07/09/2022
3	01/09/2022	01/15/2022	01/18/2022	29	07/10/2022	07/16/2022
4	01/16/2022	01/22/2022	01/24/2022	30	07/17/2022	07/23/2022
5	01/23/2022	01/29/2022	01/31/2022	31	07/24/2022	08/01/2022
6	01/30/2022	02/05/2022	02/07/2022	32	07/31/2022	08/06/2022
7	02/06/2022	02/12/2022	02/14/2022	33	08/07/2022	08/13/2022
8	02/13/2022	02/19/2022	02/22/2022	34	08/14/2022	08/20/2022
9	02/20/2022	02/26/2022	02/28/2022	35	08/21/2022	08/27/2022
10	02/27/2022	03/05/2022	03/07/2022	36	08/28/2022	09/03/2022
11	03/06/2022	03/12/2022	03/14/2022	37	09/04/2022	09/10/2022
12	03/13/2022	03/19/2022	03/21/2022	38	09/11/2022	09/17/2022
13	03/20/2022	03/26/2022	03/28/2022	39	09/18/2022	09/24/2022
14	03/27/2022	04/02/2022	04/04/2022	40	09/25/2022	10/01/2022
15	04/03/2022	04/09/2022	04/11/2022	41	10/02/2022	10/08/2022
16	04/10/2022	04/16/2022	04/18/2022	42	10/09/2022	10/15/2022
17	04/17/2022	04/23/2022	04/25/2022	43	10/16/2022	10/22/2022
18	04/24/2022	04/30/2022	05/02/2022	44	10/23/2022	10/29/2022
19	05/01/2022	05/07/2022	05/09/2022	45	10/30/2022	11/05/2022
20	05/08/2022	05/14/2022	05/16/2022	46	11/06/2022	11/12/2022
21	05/15/2022	05/21/2022	05/23/2022	47	11/13/2022	11/19/2022
22	05/22/2022	05/28/2022	05/31/2022	48	11/20/2022	11/26/2022
23	05/29/2022	06/04/2022	06/06/2022	49	11/27/2022	12/03/2022
24	06/05/2022	06/11/2022	06/13/2022	50	12/04/2022	12/10/2022
25	06/12/2022	06/18/2022	06/20/2022	51	12/11/2022	12/17/2022
26	06/19/2022	06/25/2022	06/27/2022	52	12/18/2022	12/24/2022

QUARTERLY PAYMENT FREQUENCY SCHEDULE		
Quarter	Days in Month	Filing Period
March	31	01
June	30	02
September	30	03
December	31	04

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

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.

The Rhode Island Division of Taxation's Self-Service Taxpayer Portal is Live!  
Visit: <https://taxportal.ri.gov>

The screenshot shows the homepage of the Rhode Island Division of Taxation's Self-Service Taxpayer Portal. At the top, there is a dark blue header with the State of Rhode Island logo and the text "State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE". Below the header is a "HOME" button. The main content area is divided into several sections: "Member Sign In" with fields for "User ID" and "Password", a "SIGN IN" button, and a link for "Forgot User ID? Forgot password?"; "New User?" with a "Create a New User" button; "Frequently Asked Questions" with two questions and a "More >" link; "Sign In - Do you have a Taxpayer Portal User ID and Password?" with instructions for existing and new users; "Customer support is available weekdays between 8:30 am - 3:30 pm at 401-574-8484 or you can e-mail support at [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov) at any time."; and "Popular Services" with a list of links including "Tax Forms", "Administrative Decisions", "Advisories", "Where's My Refund", "Business Registration", "Reports", "Regulations", "Newsletters", and "Contact Us". A large photograph of the Rhode Island State Capitol building is positioned below the "Frequently Asked Questions" section.

The portal is a simple way to:

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

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

Email: [TaxPortal@tax.ri.gov](mailto:TaxPortal@tax.ri.gov)  
Phone: (401) 574-8484

**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 \$241,850, 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 2022:

- 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 2022.

- 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** **2022**  
**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 \_\_\_\_\_

