



TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

Table 1: WEEKLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|-------|---------------|---|
| \$0 | \$122 | \$ 0 |
| \$122 | \$141 | \$ 0 +(0.50% of the excess over \$122) |
| \$141 | \$170 | \$ 0.10 +(1.00% of the excess over \$141) |
| \$170 | \$194 | \$ 0.38 +(2.00% of the excess over \$170) |
| \$194 | \$216 | \$ 0.87 +(3.00% of the excess over \$194) |
| \$216 | \$261 | \$ 1.53 +(4.00% of the excess over \$216) |
| \$261 | and above | \$ 3.30 +(5.00% of the excess over \$261) |

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|-------|---------------|---|
| \$0 | \$244 | \$ 0 |
| \$244 | \$283 | \$ 0 +(0.50% of the excess over \$244) |
| \$283 | \$340 | \$ 0.19 +(1.00% of the excess over \$283) |
| \$340 | \$388 | \$ 0.77 +(2.00% of the excess over \$340) |
| \$388 | \$433 | \$ 1.73 +(3.00% of the excess over \$388) |
| \$433 | \$479 | \$ 3.06 +(4.00% of the excess over \$433) |
| \$479 | and above | \$ 4.90 +(5.00% of the excess over \$479) |

Table 2: BI-WEEKLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|-------|---------------|---|
| \$0 | \$244 | \$ 0 |
| \$244 | \$283 | \$ 0 +(0.50% of the excess over \$244) |
| \$283 | \$340 | \$ 0.19 +(1.00% of the excess over \$283) |
| \$340 | \$388 | \$ 0.77 +(2.00% of the excess over \$340) |
| \$388 | \$433 | \$ 1.73 +(3.00% of the excess over \$388) |
| \$433 | \$521 | \$ 3.06 +(4.00% of the excess over \$433) |
| \$521 | and above | \$ 6.60 +(5.00% of the excess over \$521) |

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|-------|---------------|---|
| \$0 | \$488 | \$ 0 |
| \$488 | \$565 | \$ 0 +(0.50% of the excess over \$488) |
| \$565 | \$681 | \$ 0.38 +(1.00% of the excess over \$565) |
| \$681 | \$777 | \$ 1.54 +(2.00% of the excess over \$681) |
| \$777 | \$865 | \$ 3.46 +(3.00% of the excess over \$777) |
| \$865 | \$958 | \$ 6.12 +(4.00% of the excess over \$865) |
| \$958 | and above | \$ 9.81 +(5.00% of the excess over \$958) |

Table 3: SEMI-MONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|-------|---------------|---|
| \$0 | \$265 | \$ 0 |
| \$265 | \$306 | \$ 0 +(0.50% of the excess over \$265) |
| \$306 | \$369 | \$ 0.21 +(1.00% of the excess over \$306) |
| \$369 | \$421 | \$ 0.83 +(2.00% of the excess over \$369) |
| \$421 | \$469 | \$ 1.88 +(3.00% of the excess over \$421) |
| \$469 | \$565 | \$ 3.31 +(4.00% of the excess over \$469) |
| \$565 | and above | \$ 7.15 +(5.00% of the excess over \$565) |

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|---------|---------------|--|
| \$0 | \$529 | \$ 0 |
| \$529 | \$613 | \$ 0 +(0.50% of the excess over \$529) |
| \$613 | \$738 | \$ 0.42 +(1.00% of the excess over \$613) |
| \$738 | \$842 | \$ 1.67 +(2.00% of the excess over \$738) |
| \$842 | \$938 | \$ 3.75 +(3.00% of the excess over \$842) |
| \$938 | \$1,038 | \$ 6.63 +(4.00% of the excess over \$938) |
| \$1,038 | and above | \$ 10.63 +(5.00% of the excess over \$1,038) |

Table 4: MONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|---------|---------------|--|
| \$0 | \$529 | \$ 0 |
| \$529 | \$613 | \$ 0 +(0.50% of the excess over \$529) |
| \$613 | \$738 | \$ 0.42 +(1.00% of the excess over \$613) |
| \$738 | \$842 | \$ 1.67 +(2.00% of the excess over \$738) |
| \$842 | \$938 | \$ 3.75 +(3.00% of the excess over \$842) |
| \$938 | \$1,129 | \$ 6.63 +(4.00% of the excess over \$938) |
| \$1,129 | and above | \$ 14.29 +(5.00% of the excess over \$1,129) |

B: MARRIED person:

If the amount of wages is:
(after subtracting withholding allowances)

| Over | but less than | The amount of income tax to withhold is: |
|---------|---------------|--|
| \$0 | \$1,058 | \$ 0 |
| \$1,058 | \$1,225 | \$ 0 +(0.50% of the excess over \$1,058) |
| \$1,225 | \$1,475 | \$ 0.83 +(1.00% of the excess over \$1,225) |
| \$1,475 | \$1,683 | \$ 3.33 +(2.00% of the excess over \$1,475) |
| \$1,683 | \$1,875 | \$ 7.50 +(3.00% of the excess over \$1,683) |
| \$1,875 | \$2,075 | \$ 13.25 +(4.00% of the excess over \$1,875) |
| \$2,075 | and above | \$ 21.25 +(5.00% of the excess over \$2,075) |



MONTHLY PAYROLL PERIOD: SINGLE PERSONS

| MONTHLY PAYROLL PERIOD - SINGLE PERSON | | | | | | | | | | | | |
|--|--------------|--|----|----|----|----|----|----|----|----|----|---------|
| Gross Wages | | Number of Withholding Allowances Claimed | | | | | | | | | | |
| More Than | But Not Over | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 plus |
| The amount to be withheld from wages for Oklahoma income tax shall be: | | | | | | | | | | | | |
| 0 | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 6 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 7 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 8 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 10 | 7 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 12 | 8 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 13 | 10 | 7 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 15 | 11 | 8 | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 17 | 13 | 10 | 6 | 4 | 2 | 1 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 19 | 15 | 11 | 8 | 5 | 3 | 1 | 1 | 0 | 0 | 0 |
| 1,240 | 1,280 | 21 | 17 | 13 | 10 | 6 | 4 | 2 | 1 | 0 | 0 | 0 |
| 1,280 | 1,320 | 23 | 19 | 15 | 11 | 8 | 5 | 3 | 1 | 1 | 0 | 0 |
| 1,320 | 1,360 | 25 | 21 | 17 | 13 | 9 | 6 | 4 | 2 | 1 | 0 | 0 |
| 1,360 | 1,400 | 27 | 23 | 19 | 14 | 11 | 8 | 5 | 3 | 1 | 1 | 0 |
| 1,400 | 1,440 | 29 | 25 | 21 | 16 | 13 | 9 | 6 | 4 | 2 | 1 | 0 |
| 1,440 | 1,480 | 31 | 27 | 23 | 18 | 14 | 11 | 8 | 5 | 3 | 1 | 1 |
| 1,480 | 1,520 | 33 | 29 | 25 | 20 | 16 | 12 | 9 | 6 | 4 | 2 | 1 |
| 1,520 | 1,560 | 35 | 31 | 27 | 22 | 18 | 14 | 11 | 7 | 5 | 3 | 1 |
| 1,560 | 1,600 | 37 | 33 | 29 | 24 | 20 | 16 | 12 | 9 | 6 | 4 | 2 |
| 1,600 | 1,640 | 39 | 35 | 31 | 26 | 22 | 18 | 14 | 11 | 7 | 5 | 3 |
| 1,640 | 1,680 | 41 | 37 | 33 | 28 | 24 | 20 | 16 | 12 | 9 | 6 | 3 |
| 1,680 | 1,720 | 43 | 39 | 35 | 30 | 26 | 22 | 18 | 14 | 10 | 7 | 5 |
| 1,720 | 1,760 | 45 | 41 | 37 | 32 | 28 | 24 | 20 | 16 | 12 | 9 | 6 |
| 1,760 | 1,800 | 47 | 43 | 39 | 34 | 30 | 26 | 22 | 18 | 14 | 10 | 7 |
| 1,800 | 1,840 | 49 | 45 | 41 | 36 | 32 | 28 | 24 | 20 | 16 | 12 | 9 |
| 1,840 | 1,880 | 51 | 47 | 43 | 38 | 34 | 30 | 26 | 22 | 18 | 14 | 10 |
| 1,881 and over | | Use Table 4 on page 8 for Single | | | | | | | | | | |



MONTHLY PAYROLL PERIOD: MARRIED PERSONS

| MONTHLY PAYROLL PERIOD - MARRIED PERSON | | | | | | | | | | | | |
|--|-----------------------------------|--|----|---|---|---|---|---|---|---|---|---------|
| Gross Wages | | Number of Withholding Allowances Claimed | | | | | | | | | | |
| More Than | But Not Over | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 plus |
| The amount to be withheld from wages for Oklahoma income tax shall be: | | | | | | | | | | | | |
| 0 | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | 360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 400 | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 440 | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 480 | 520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 520 | 560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 | 640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | 680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 680 | 720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | 800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 800 | 840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 840 | 880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 880 | 920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 920 | 960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 960 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,000 | 1,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,040 | 1,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,080 | 1,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,120 | 1,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,160 | 1,200 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,240 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,240 | 1,280 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,280 | 1,320 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,320 | 1,360 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,360 | 1,400 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,400 | 1,440 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,440 | 1,480 | 3 | 2 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,480 | 1,520 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,520 | 1,560 | 5 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,560 | 1,600 | 5 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,600 | 1,640 | 6 | 5 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1,640 | 1,680 | 7 | 5 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| 1,680 | 1,720 | 8 | 6 | 5 | 3 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| 1,720 | 1,760 | 9 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 |
| 1,760 | 1,800 | 10 | 8 | 6 | 4 | 3 | 2 | 1 | 1 | 0 | 0 | 0 |
| 1,800 | 1,840 | 12 | 9 | 7 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 |
| 1,840 | 1,880 | 13 | 10 | 8 | 6 | 4 | 3 | 2 | 1 | 1 | 0 | 0 |
| 1,881 and over | Use Table 4 on page 8 for Married | | | | | | | | | | | |