

# 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 + (0.25% of the excess over \$122)
\$141	\$170	\$ 0.05 + (0.75% of the excess over \$141)
\$170	\$194	\$ 0.26 + (1.75% of the excess over \$170)
\$194	\$216	\$ 0.69 + (2.75% of the excess over \$194)
\$216	\$261	\$ 1.29 + (3.75% of the excess over \$216)
\$261	and above	\$ 2.95 + (4.75% 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 + (0.25% of the excess over \$244)
\$283	\$340	\$ 0.10 + (0.75% of the excess over \$283)
\$340	\$388	\$ 0.53 + (1.75% of the excess over \$340)
\$388	\$433	\$ 1.37 + (2.75% of the excess over \$388)
\$433	\$479	\$ 2.59 + (3.75% of the excess over \$433)
\$479	and above	\$ 4.32 + (4.75% 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 + (0.25% of the excess over \$244)
\$283	\$340	\$ 0.10 + (0.75% of the excess over \$283)
\$340	\$388	\$ 0.53 + (1.75% of the excess over \$340)
\$388	\$433	\$ 1.37 + (2.75% of the excess over \$388)
\$433	\$521	\$ 2.59 + (3.75% of the excess over \$433)
\$521	and above	\$ 5.90 + (4.75% 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 + (0.25% of the excess over \$488)
\$565	\$681	\$ 0.19 + (0.75% of the excess over \$565)
\$681	\$777	\$ 1.06 + (1.75% of the excess over \$681)
\$777	\$865	\$ 2.74 + (2.75% of the excess over \$777)
\$865	\$958	\$ 5.17 + (3.75% of the excess over \$865)
\$958	and above	\$ 8.63 + (4.75% 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 + (0.25% of the excess over \$265)
\$306	\$369	\$ 0.10 + (0.75% of the excess over \$306)
\$369	\$421	\$ 0.57 + (1.75% of the excess over \$369)
\$421	\$469	\$ 1.48 + (2.75% of the excess over \$421)
\$469	\$565	\$ 2.80 + (3.75% of the excess over \$469)
\$565	and above	\$ 6.40 + (4.75% 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 + (0.25% of the excess over \$529)
\$613	\$738	\$ 0.21 + (0.75% of the excess over \$613)
\$738	\$842	\$ 1.15 + (1.75% of the excess over \$738)
\$842	\$938	\$ 2.97 + (2.75% of the excess over \$842)
\$938	\$1,038	\$ 5.60 + (3.75% of the excess over \$938)
\$1,038	and above	\$ 9.35 + (4.75% 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 + (0.25% of the excess over \$529)
\$613	\$738	\$ 0.21 + (0.75% of the excess over \$613)
\$738	\$842	\$ 1.15 + (1.75% of the excess over \$738)
\$842	\$938	\$ 2.97 + (2.75% of the excess over \$842)
\$938	\$1,129	\$ 5.60 + (3.75% of the excess over \$938)
\$1,129	and above	\$ 12.79 + (4.75% 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 + (0.25% of the excess over \$1,058)
\$1,225	\$1,475	\$ 0.42 + (0.75% of the excess over \$1,225)
\$1,475	\$1,683	\$ 2.29 + (1.75% of the excess over \$1,475)
\$1,683	\$1,875	\$ 5.94 + (2.75% of the excess over \$1,683)
\$1,875	\$2,075	\$ 11.21 + (3.75% of the excess over \$1,875)
\$2,075	and above	\$ 18.71 + (4.75% of the excess over \$2,075)

# Tables for Percentage Method of Withholding

## Table 5: QUARTERLY Payroll Period

A: SINGLE person:			B: MARRIED person:		
If the amount of wages is: (after subtracting withholding allowances)			If the amount of wages is: (after subtracting withholding allowances)		
Over	but less than	The amount of income tax to withhold is:	Over	but less than	The amount of income tax to withhold is:
\$0	\$1,588	\$ 0	\$0	\$3,175	\$ 0
\$1,588	\$1,838	\$ 0 + (0.25% of the excess over \$1,588)	\$3,175	\$3,675	\$ 0.00 + (0.25% of the excess over \$3,175)
\$1,838	\$2,213	\$ 0.63 + (0.75% of the excess over \$1,838)	\$3,675	\$4,425	\$ 1.25 + (0.75% of the excess over \$3,675)
\$2,213	\$2,525	\$ 3.44 + (1.75% of the excess over \$2,213)	\$4,425	\$5,050	\$ 6.88 + (1.75% of the excess over \$4,425)
\$2,525	\$2,813	\$ 8.91 + (2.75% of the excess over \$2,525)	\$5,050	\$5,625	\$ 17.81 + (2.75% of the excess over \$5,050)
\$2,813	\$3,388	\$ 16.81 + (3.75% of the excess over \$2,813)	\$5,625	\$6,225	\$ 33.63 + (3.75% of the excess over \$5,625)
\$3,388	and above	\$ 38.38 + (4.75% of the excess over \$3,388)	\$6,225	and above	\$ 56.13 + (4.75% of the excess over \$6,225)

## Table 6: SEMI-ANNUAL Payroll Period

A: SINGLE person:			B: MARRIED person:		
If the amount of wages is: (after subtracting withholding allowances)			If the amount of wages is: (after subtracting withholding allowances)		
Over	but less than	The amount of income tax to withhold is:	Over	but less than	The amount of income tax to withhold is:
\$0	\$3,175	\$ 0	\$0	\$6,350	\$ 0
\$3,175	\$3,675	\$ 0.00 + (0.25% of the excess over \$3,175)	\$6,350	\$7,350	\$ 0 + (0.25% of the excess over \$6,350)
\$3,675	\$4,425	\$ 1.25 + (0.75% of the excess over \$3,675)	\$7,350	\$8,850	\$ 2.50 + (0.75% of the excess over \$7,350)
\$4,425	\$5,050	\$ 6.88 + (1.75% of the excess over \$4,425)	\$8,850	\$10,100	\$ 13.75 + (1.75% of the excess over \$8,850)
\$5,050	\$5,625	\$ 17.81 + (2.75% of the excess over \$5,050)	\$10,100	\$11,250	\$ 35.63 + (2.75% of the excess over \$10,100)
\$5,625	\$6,775	\$ 33.63 + (3.75% of the excess over \$5,625)	\$11,250	\$12,450	\$ 67.25 + (3.75% of the excess over \$11,250)
\$6,775	and above	\$ 76.75 + (4.75% of the excess over \$6,775)	\$12,450	and above	\$ 112.25 + (4.75% of the excess over \$12,450)

## Table 7: ANNUAL Payroll Period

A: SINGLE person:			B: MARRIED person:		
If the amount of wages is: (after subtracting withholding allowances)			If the amount of wages is: (after subtracting withholding allowances)		
Over	but less than	The amount of income tax to withhold is:	Over	but less than	The amount of income tax to withhold is:
\$0	\$6,350	\$ 0	\$0	\$12,700	\$ 0
\$6,350	\$7,350	\$ 0 + (0.25% of the excess over \$6,350)	\$12,700	\$14,700	\$ 0 + (0.25% of the excess over \$12,700)
\$7,350	\$8,850	\$ 2.50 + (0.75% of the excess over \$7,350)	\$14,700	\$17,700	\$ 5.00 + (0.75% of the excess over \$14,700)
\$8,850	\$10,100	\$ 13.75 + (1.75% of the excess over \$8,850)	\$17,700	\$20,200	\$ 27.50 + (1.75% of the excess over \$17,700)
\$10,100	\$11,250	\$ 35.63 + (2.75% of the excess over \$10,100)	\$20,200	\$22,500	\$ 71.25 + (2.75% of the excess over \$20,200)
\$11,250	\$13,550	\$ 67.25 + (3.75% of the excess over \$11,250)	\$22,500	\$24,900	\$ 134.50 + (3.75% of the excess over \$22,500)
\$13,550	and above	\$ 153.50 + (4.75% of the excess over \$13,550)	\$24,900	and above	\$ 224.50 + (4.75% of the excess over \$24,900)

## Table 8: DAILY or MISCELLANEOUS Payroll Period

A: SINGLE person:			B: MARRIED person:		
If the amount of wages is: (after subtracting withholding allowances)			If the amount of wages is: (after subtracting withholding allowances)		
Over	but less than	The amount of income tax to withhold is:	Over	but less than	The amount of income tax to withhold is:
\$0	\$24	\$ 0	\$0	\$49	\$ 0
\$24	\$28	\$ 0 + (0.25% of the excess over \$24)	\$49	\$57	\$ 0 + (0.25% of the excess over \$49)
\$28	\$34	\$ 0.01 + (0.75% of the excess over \$28)	\$57	\$68	\$ 0.02 + (0.75% of the excess over \$57)
\$34	\$39	\$ 0.05 + (1.75% of the excess over \$34)	\$68	\$78	\$ 0.11 + (1.75% of the excess over \$68)
\$39	\$43	\$ 0.14 + (2.75% of the excess over \$39)	\$78	\$87	\$ 0.27 + (2.75% of the excess over \$78)
\$43	\$52	\$ 0.26 + (3.75% of the excess over \$43)	\$87	\$96	\$ 0.52 + (3.75% of the excess over \$87)
\$52	and above	\$ 0.59 + (4.75% of the excess over \$52)	\$96	and above	\$ 0.86 + (4.75% of the excess over \$96)

# 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	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	1	1	0	0	0	0	0	0	0	0	0
760	800	2	1	0	0	0	0	0	0	0	0	0
800	840	3	1	1	0	0	0	0	0	0	0	0
840	880	3	2	1	0	0	0	0	0	0	0	0
880	920	5	3	1	0	0	0	0	0	0	0	0
920	960	6	3	2	1	0	0	0	0	0	0	0
960	1,000	7	4	2	1	0	0	0	0	0	0	0
1,000	1,040	9	6	3	2	1	0	0	0	0	0	0
1,040	1,080	10	7	4	2	1	0	0	0	0	0	0
1,080	1,120	12	9	5	3	2	1	0	0	0	0	0
1,120	1,160	13	10	7	4	2	1	0	0	0	0	0
1,160	1,200	15	12	8	5	3	2	1	0	0	0	0
1,200	1,240	17	13	10	7	4	2	1	0	0	0	0
1,240	1,280	19	15	11	8	5	3	2	1	0	0	0
1,280	1,320	21	17	13	10	7	4	2	1	0	0	0
1,320	1,360	23	19	15	11	8	5	3	1	1	0	0
1,360	1,400	25	21	17	13	10	7	4	2	1	0	0
1,400	1,440	27	23	19	15	11	8	5	3	1	1	0
1,440	1,480	29	25	21	17	13	10	6	4	2	1	0
1,480	1,520	30	26	22	19	15	11	8	5	3	1	1
1,520	1,560	32	28	24	20	16	13	9	6	4	2	1
1,560	1,600	34	30	26	22	18	14	11	8	5	3	1
1,600	1,640	36	32	28	24	20	16	12	9	6	4	2
1,640	1,680	38	34	30	26	22	18	14	11	8	5	3
1,680	1,720	40	36	32	28	24	20	16	12	9	6	4
1,720	1,760	42	38	34	30	26	22	18	14	11	8	5
1,760	1,800	44	40	36	32	28	24	20	16	12	9	6
1,800	1,840	46	42	38	34	30	26	22	18	14	11	7
1,840	1,880	48	44	40	36	32	28	24	20	16	12	9
1,880	1,920	49	45	41	38	34	30	26	22	18	14	10
1,920	1,960	51	47	43	39	35	32	28	24	20	16	12
1,960	2,000	53	49	45	41	37	33	29	25	22	18	14
2,000	2,040	55	51	47	43	39	35	31	27	23	19	16
2,040	2,080	57	53	49	45	41	37	33	29	25	21	17
2,080	2,120	59	55	51	47	43	39	35	31	27	23	19
2,120	2,160	61	57	53	49	45	41	37	33	29	25	21
2,160	2,200	63	59	55	51	47	43	39	35	31	27	23
2,200	2,240	65	61	57	53	49	45	41	37	33	29	25
2,240	2,280	67	63	59	55	51	47	43	39	35	31	27
2,280	2,320	68	64	60	57	53	49	45	41	37	33	29
2,320	2,360	70	66	62	58	54	51	47	43	39	35	31
2,360 and over	Use Table 4 on page 8 for Single Persons											

# 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	1,240	0	0	0	0	0	0	0	0	0	0	0
1,240	1,280	1	0	0	0	0	0	0	0	0	0	0
1,280	1,320	1	0	0	0	0	0	0	0	0	0	0
1,320	1,360	1	1	0	0	0	0	0	0	0	0	0
1,360	1,400	2	1	0	0	0	0	0	0	0	0	0
1,400	1,440	2	1	1	0	0	0	0	0	0	0	0
1,440	1,480	2	2	1	0	0	0	0	0	0	0	0
1,480	1,520	3	2	1	1	0	0	0	0	0	0	0
1,520	1,560	3	2	2	1	0	0	0	0	0	0	0
1,560	1,600	4	3	2	1	1	0	0	0	0	0	0
1,600	1,640	5	3	2	2	1	0	0	0	0	0	0
1,640	1,680	6	4	3	2	1	1	0	0	0	0	0
1,680	1,720	6	5	3	2	1	1	0	0	0	0	0
1,720	1,760	7	5	4	3	2	1	1	0	0	0	0
1,760	1,800	9	6	5	3	2	1	1	0	0	0	0
1,800	1,840	10	7	5	4	2	2	1	1	0	0	0
1,840	1,880	11	9	6	5	3	2	1	1	0	0	0
1,880	1,920	12	10	7	5	4	2	2	1	0	0	0
1,920	1,960	14	11	8	6	5	3	2	1	1	0	0
1,960	2,000	15	12	10	7	5	4	2	2	1	0	0
2,000	2,040	17	14	11	8	6	5	3	2	1	1	0
2,040	2,080	18	15	12	9	7	5	4	2	2	1	0
2,080	2,120	20	17	13	11	8	6	4	3	2	1	1
2,120	2,160	22	18	15	12	9	7	5	4	2	2	1
2,160	2,200	24	20	16	13	10	8	6	4	3	2	1
2,200	2,240	26	22	18	15	12	9	7	5	4	2	2
2,240	2,280	27	24	20	16	13	10	8	6	4	3	2
2,280	2,320	29	25	21	18	15	12	9	7	5	4	2
2,320	2,360	31	27	23	19	16	13	10	8	6	4	3
2,360	2,400	33	29	25	21	18	15	11	9	7	5	4
2,400	2,440	35	31	27	23	19	16	13	10	8	6	4
2,440	2,480	37	33	29	25	21	18	14	11	9	7	5
2,480	2,520	39	35	31	27	23	19	16	13	10	8	6
2,520	2,560	41	37	33	29	25	21	17	14	11	9	7
2,560	2,600	43	39	35	31	27	23	19	16	13	10	8
2,600	2,640	45	41	37	33	29	25	21	17	14	11	9
2,640	2,680	46	43	39	35	31	27	23	19	16	13	10
2,680	2,720	48	44	40	37	33	29	25	21	17	14	11
2,720	2,760	50	46	42	38	34	31	27	23	19	16	12
2,760	2,800	52	48	44	40	36	32	28	24	21	17	14
2,800	2,840	54	50	46	42	38	34	30	26	22	19	15
2,840	2,880	56	52	48	44	40	36	32	28	24	20	17
2,880	2,920	58	54	50	46	42	38	34	30	26	22	18
2,920	2,960	60	56	52	48	44	40	36	32	28	24	20
2,960 and over	Use Table 4 on page 8 for Married Persons											