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	<u>Tr</u>	The amount of income tax to withhold			
\$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)

<u>Over</u>	but less than	<u>Tr</u>	he 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)

Table 2: BI-WEEKLY Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	<u>but less than</u>	<u>T</u>	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)

<u>Over</u>	but less than	I	The amount of income tax to withhold				
\$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	\$1,042	\$	5.17	+(3.75% of the excess over \$865)			
\$1.042	and above	\$	11.81	+(4.75% of the excess over \$1.042)			

Table 3: SEMI-MONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	<u>Tr</u>	The amount of income tax to withhold i				
\$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)

<u>Ov</u>	<u>er</u>	<u>but less than</u>	<u> 1</u>	he am	ount of income tax to withhold is:
5	\$0	\$529	\$	0	
\$52	29	\$613	\$	0	+(0.25% of the excess over \$529)
\$6	13	\$738	\$	0.21	+(0.75% of the excess over \$613)
\$73	38	\$842	\$	1.15	+(1.75% of the excess over \$738)
\$84	42	\$938	\$	2.97	+(2.75% of the excess over \$842)
\$93	38	\$1,129	\$	5.60	+(3.75% of the excess over \$938)
\$1,12	29	and above	\$	12.79	+(4.75% of the excess over \$1,129)

Table 4: MONTHLY Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	<u>T</u>	he am	ount 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)

<u>Over</u>	but less than	<u>T</u>	he am	ount 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	\$2,258	\$	11.21	+(3.75% of the excess over \$1,875)
\$2,258	and above	\$	25.28	+(4.75% of the excess over \$2,258)

Tables for Percentage Method of Withholding

Table 5: QUARTERLY Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	<u>T</u>	he am	hhold is:	
\$0	\$1,588	\$	0		
\$1,588	\$1,838	\$	0	+(0.25% of the excess over	\$1,588)
\$1,838	\$2,213	\$	0.63	+(0.75% of the excess over	\$1,838)
\$2,213	\$2,525	\$	3.44	+(1.75% of the excess over	\$2,213)
\$2,525	\$2,813	\$	8.91	+(2.75% of the excess over	\$2,525)
\$2,813	\$3,388	\$	16.81	+(3.75% of the excess over	\$2,813)
\$3,388	and above	\$	38.38	+(4.75% of the excess over	\$3,388)

B: MARRIED person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	<u>T</u>	he amo	ount of income tax to withhold is:
\$0	\$3,175	\$	0	
\$3,175	\$3,675	\$	0.00	+(0.25% of the excess over $$3,175$)
\$3,675	\$4,425	\$	1.25	+(0.75% of the excess over $$3,675$)
\$4,425	\$5,050	\$	6.88	+(1.75% of the excess over \$4,425)
\$5,050	\$5,625	\$	17.81	+(2.75% of the excess over \$5,050)
\$5,625	\$6,775	\$	33.63	+(3.75% of the excess over \$5,625)
\$6.775	and above	\$	76.75	+(4.75% of the excess over \$6.775)

Table 6: SEMI-ANNUAL Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	I	The amount of income tax to with			
\$0	\$3,175	\$	0			
\$3,175	\$3,675	\$	0.00	+(0.25% of the excess over	\$3,175)	
\$3,675	\$4,425	\$	1.25	+(0.75% of the excess over	\$3,675)	
\$4,425	\$5,050	\$	6.88	+(1.75% of the excess over	\$4,425)	
\$5,050	\$5,625	\$	17.81	+(2.75% of the excess over	\$5,050)	
\$5,625	\$6,775	\$	33.63	+(3.75% of the excess over	\$5,625)	
\$6.775	and above	\$	76.75	+(4.75% of the excess over	\$6.775)	

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	\$6,350	\$	0			
\$6,350	\$7,350	\$	0	+(0.25% of the excess over	\$6,350)	
\$7,350	\$8,850	\$	2.50	+(0.75% of the excess over	\$7,350)	
\$8,850	\$10,100	\$	13.75	+(1.75% of the excess over	\$8,850)	
\$10,100	\$11,250	\$	35.63	+(2.75% of the excess over	\$10,100)	
\$11,250	\$13,550	\$	67.25	+(3.75% of the excess over 3.75% over 3.	\$11,250)	
\$13,550	and above	\$1	153.50	+(4.75% of the excess over	\$13,550)	

Table 7: ANNUAL Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	<u>but less than</u>	The amount of income tax to withho	<u>ld is:</u>
\$0	\$6,350	\$ 0	
\$6,350	\$7,350	\$ 0 +(0.25% of the excess over \$6,	350)
\$7,350	\$8,850	0.75% of the excess over 7 ,	350)
\$8,850	\$10,100	\$ 13.75 +(1.75% of the excess over \$8,	,850)
\$10,100	\$11,250	\$ 35.63 +(2.75% of the excess over \$10	0,100)
\$11,250	\$13,550	\$ 67.25 +(3.75% of the excess over \$11	1,250)
\$13,550	and above	\$153.50 +(4.75% of the excess over \$13	3,550)

B: MARRIED person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u> b	<u>out less than</u>	<u>Tr</u>	ne amo	ount of income tax to withhold is:
\$0	\$12,700	\$	0	
\$12,700	\$14,700	\$	0	+(0.25% of the excess over \$12,700)
\$14,700	\$17,700	\$	5.00	+(0.75% of the excess over $$14,700$)
\$17,700	\$20,200	\$	27.50	+(1.75% of the excess over $$17,700$)
\$20,200	\$22,500	\$	71.25	$\pm (2.75\%$ of the excess over $\$20,200)$
\$22,500	\$27,100	\$1	34.50	+(3.75% of the excess over $$22,500$)
\$27,100	and above	\$3	307.00	+(4.75% of the excess over \$27,100)

Table 8: DAILY or MISCELLANEOUS Payroll Period

A: SINGLE person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	<u>Tł</u>	ne am	ount of income tax to withhold is:
\$0	\$24	\$	0	
\$24	\$28	\$	0	+(0.25% of the excess over \$24)
\$28	\$34	\$	0.01	+(0.75% of the excess over \$28)
\$34	\$39	\$	0.05	+(1.75% of the excess over \$34)
\$39	\$43	\$	0.14	+(2.75% of the excess over \$39)
\$43	\$52	\$	0.26	+(3.75% of the excess over \$43)
\$52	and above	\$	0.59	+(4.75% of the excess over \$52)

B: MARRIED person:

If the amount of wages is:

(after subtracting withholding allowances)

<u>Over</u>	but less than	<u>Tr</u>	The amount of income tax to withhold is							
\$0	\$49	\$	0							
\$50	\$57	\$	0	+(0.25% of the excess over \$49)						
\$58	\$68	\$	0.02	+(0.75% of the excess over \$57)						
\$69	\$78	\$	0.10	+(1.75% of the excess over \$68)						
\$79	\$87	\$	0.25	+(2.75% of the excess over \$78)						
\$88	\$104	\$	0.46	+(3.75% of the excess over \$87)						
\$105	and above	\$	1.09	+(4.75% of the excess over \$104)						

Monthly Payroll Period: Single Persons

Monthly Payroll Period - Single Person												
	Wages	Number of Withholding Allowances Claimed										
More	But Not	0	1	2	3	4	5	6	7	8	9	10 plus
Than	Over		The			held fron	n wages 1					
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	But Not	0	1	2	3	4	5	6	7	8	9	10 plus
Than	Over		The	amount	to be with	held fron	n wages f	for Oklah	oma inco	me tax sh	all 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	21	18	15	12	9	7	5	4	2	2	1
2,160	2,200	23	20	16	13	10	8	6	4	3	2	1
2,200	2,240	24	21	18	15	12	9	7	5	4	2	2
2,240	2,280	26	23	19	16	13	10	8	6	4	3	2
2,280	2,320	28	24	21	18	15	12	9	7	5	4	2
2,320	2,360	29	26	22	19	16	13	10	8	6	4	3
2,360	2,400	31	27	24	21	18	15	11	9	7	5	4
2,400	2,440	33	29	25	22	19	16	13	10	8	6	4
2,440	2,480	35	31	27	24	21	18	14	11	9	7	5
2,480	2,520	37	33	29	25	22	19	16	13	10	8	6
2,520	2,560	39	35	31	27	24	21	17	14	11	9	7
2,560	2,600	41	37	33	29	25	22	19	16	13	10	8
2,600	2,640	43	39	35	31	27	24	20	17	14	11	9
2,640	2,680	45	41	37	33	29	25	22	19	16	13	10
2,680	2,720	47	43	39	35	31	27	23	20	17	14	11
2,720	2,760	48	44	41	37	33	29	25	22	19	16	12
2,760	2,800	50	46	42	38	35	31	27	23	20	17	14
2,800	2,840	52	48	44	40	36	32	29	25	22	19	15
2,840	2,880	54	50	46	42	38	34	30	26	23	20	17
2,880	2,920	56	52	48	44	40	36	32	28	25	22	18
2,920	2,960	58	54	50	46	42	38	34	30	26	23	20
2,960 and over Use Table 4 on page 8 for Married Persons												