

Small Business Regulatory Review Board Meeting

August 21, 2025

10:00 a.m.



SMALL BUSINESS REGULATORY REVIEW BOARD

Department of Business, Economic Development & Tourism (DBEDT)
No. 1 Capitol District Building, 250 S. Hotel Street, Fifth Floor, Honolulu, HI 96813
Mailing Address: P.O. Box 2359, Honolulu, HI 96804
Email: dbedt.sbrrb.info@hawaii.gov
Website: sbrrb.hawaii.gov

Tel: 808 798-0737

AGENDA

Thursday, August 21, 2025 ★ 10:00 a.m.
No. 1 Capitol District Building
250 South Hotel Street, Conference Room 436
Honolulu, HI 96813

As authorized under Act 220, Session Laws of Hawaii 2021, and Section 92-3.7 Hawaii Revised Statutes (HRS), the public can participate in the meeting either:

A. By attending the in-person meeting at:

**No. 1 Capitol District Building – 250 South Hotel Street, Conference Room 436,
Honolulu, HI 96813; or**

B. Via Video-audio livestream or via Telephone - to join the Video-audio livestream meeting, go to:

<https://us06web.zoom.us/j/88400776199?pwd=4wAvlu4jf7kz65ioBZWDXgpG4KIKJ8.1>

C. To Join via Telephone: Dial 1-669-900-6833 with Meeting ID 883 5814 0200 Passcode 066739

When the Chairperson asks for public testimony during the meeting, you may indicate that you want to provide oral testimony by using the raise hand function or, if calling in by telephone, entering * and 9 on your phone keypad. When recognized by the Chairperson, you will be unmuted. If you call in by phone, you can unmute and mute yourself by pressing * and 6 on your keypad.

Members of the public may also submit written testimony via e-mail to:

DBEDT.sbrrb.info@hawaii.gov or mailed to SBRRB, No. 1 Capitol District Building, 250 S. Hotel Street, Room 506, Honolulu, HI 96813, or P.O. Box 2359, Honolulu, HI 96804. The Board requests that written testimony be received by Wednesday, August 20, 2025, so it may be distributed to Board members prior to the meeting. Testimony received after that time will be distributed to the Board members at the meeting.

Copies of the Board Packet will be available on-line for review at: [Agendas & Minutes – Small Business Regulatory Review Board \(hawaii.gov\)](#) and in-person at 250 South Hotel Street, Room 506, Honolulu, HI 96813 during regular business hours. An electronic draft of the minutes for this meeting will also be made available at the same location when completed.

The Board may go into Executive Session under Section 92-5 (a)(4), HRS to Consult with the Board's Attorney on Questions and Issues Concerning the Board's Powers, Duties, Immunities, Privileges and Liabilities.

Josh Green, M.D.
Governor

Sylvia Luke
Lt. Governor

James Kunane
Tokioka
DBEDT Director

Dane K. Wicker
*DBEDT Deputy
Director*

Members

Jonathan Shick
*Chairperson
O'ahu*

Sanford Morioka
*Vice Chairperson
O'ahu*

Mary Albitz
*2nd Vice Chairperson
Maui*

James (Kimo) Lee
Hawai'i

Leelen Park
Hawai'i

Tessa Gomes
O'ahu

Nikki Ige
Kaua'i

Dr. Jennifer Salisbury
Maui

*Director, DBEDT
Voting Ex Officio*

I. Call to Order

II. Approval of July 24, 2025 Meeting Minutes

III. New Business

- A. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to Title 3, Chapter 3, Subchapter 1, Section 1-4, **Use of Community Workforce Agreements in City Construction Projects**, promulgated by Department of Budget and Fiscal Services, City and County of Honolulu – *Discussion Leader – Jonathan Shick*
- B. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to Hawaii Administrative Rules (HAR) Title 18 Chapter 235 **Income Tax Law (Subchapter 3 Individual Income Tax Law)**, promulgated by Department of Taxation – *Discussion Leader – Nikki Ige*
- C. Discussion and Action on the Small Business Impact Statement and Repeal of HAR Title 11 Chapter 156 and Adoption of Chapter 11-156.1, **Communicable Diseases**, promulgated by Department of Health – *Discussion Leader – Sanford Morioka*
- D. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 4 Chapter 8, **Agricultural Loan Division**, promulgated by Department of Agriculture – *Discussion Leader – Nikki Ige*

IV. Administrative Matters

- A. Update on the Board’s Upcoming Advocacy Activities and Programs in accordance with the Board’s Powers under Section 201M-5, Hawaii Revised Statutes (HRS)
 - 1. Business Revitalization Taskforce’s most recent meeting pursuant to Act 142 (Sessions Law Hawaii 2024, Senate Bill 2974 Relating to Economic Development) – Mandates that the Department of Business, Economic Development, and Tourism establish a task force in order to identify methods to improve Hawaii’s general economic Competitiveness and business climate, including the mitigations of regulatory and tax burdens
 - 2. Simplifying Permitting for Enhanced Economic Development (SPEED) Task Force’s most recent meeting pursuant to Act 133 to identify actions taken challenges encountered, and legislative measures necessary to facilitate, expediate, and coordinate state and intergovernmental permit processes; and appropriate funds
 - 3. Review and Update of Board’s “Discussion Leader Assignments” for the State and County Agencies’ Hawaii Administrative Rules
 - 4. Becker Communications Inc., regarding the Board’s Small Business Outreach
 - 5. Presentations to Industry Associations
 - 6. Staff’s Small Business Outreach

V. Next Meeting: Thursday, September 18, 2025, at 10:00 a.m., held via Zoom and at 250 South Hotel Street – No. 1 Capitol District Building, Conference Rm 436, Honolulu, HI 96813

VI. Adjournment

If you need an auxiliary aid/service or other accommodation due to a disability, contact Jet’aime Ariola at 808 798-0737 and jetaime.k.ariola@hawaii.gov as soon as possible, preferably at least three (3) working days prior to the meeting. Requests made as early as possible have a greater likelihood of being fulfilled.

Upon request, this notice is available in alternate/accessible formats.

II. Approval of July 24, 2025 Meeting Minutes

Small Business Regulatory Review Board

MEETING MINUTES - **DRAFT**

July 24, 2025

- I. **CALL TO ORDER:** Chair Shick called the meeting to order at 10:00 a.m., with a quorum present.

MEMBERS PRESENT:

- Jonathan Shick, Chair
- Sandford Morioka, Vice Chair
- Mary Albitz, Vice Chair
- Tessa Gomes
- James (Kimo) Lee
- Nikki Ige
- Leelan Park
- David Sikkink

ABSENT MEMBERS:

- Dr. Jennifer Salisbury

STAFF: DBEDT

Dori Palcovich
Jet'aime Ariola

Office of the Attorney General

Alison Kato

II. **APPROVAL of JUNE 19, 2025 MINUTES**

Ms. Ige motioned to approve the June 19, 2025 meeting minutes as presented. Second Vice Chair Albitz seconded the motion, and the Board members unanimously agreed.

III. **OLD BUSINESS**

- A. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to the following, promulgated by Department of Commerce and Consumer Affairs (DCCA)

1. HAR Title 16 Chapter 107, Relating to Horizontal Property Regimes
2. HAR Title 16 Chapter 119.1 through 119.8, Relating to Condominium

Mr. Kedin Kleinhans, Senior Condominium Specialist at DCCA's Real Estate Branch, explained that the public hearing was held for the repeal of the existing condominium rules to be replaced with the proposed rules. He thanked this Board for recommending, in addition to the required notice of public hearing, that DCCA reach out to those stakeholders with an informal courtesy notice of the changes. This proved very fruitful as several comments and suggestions from the stakeholders were subsequently incorporated into the draft rules.

In addition, at the public hearing, three testimonies were received with suggested comments on the rules, all of which were adopted into the final proposal. Discussion leader Ms. Gomes noted that the changes do affect small businesses but saw no problems with the final rule proposal.

Ms. Gomes motioned to send the proposed amended rules to the Governor for adoption. Mr. Lee seconded the motion, and the Board members unanimously agreed.

IV. NEW BUSINESS

A. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 12 Chapter 15 Hawaii Workers' Compensation Medical Fee Schedule (MFS) and Exhibit A (Workers' Compensation Supplemental Medical Fee Schedule) promulgated by Department of Labor and Industrial Relations (DLIR)

Discussion leader Albitz stated that updating the workers compensation medical fee schedule is required by statute every three years. Surveys were conducted and the amount of the fee increases decided, which is very minimal.

Ms. JoAnn Vidinhar, Administrator at DLIR's Disability Compensation Division, explained that the rule amendments will effectuate the new fee schedule to January 1, 2026 and will also change some of the billing codes. The state's medical fee schedule is based on Medicare's fee schedule which represents fees reimbursed at a higher rate than the state's medical fee schedule. These fee amendments are based on Act 97, SLH 2013.

A survey was conducted earlier this year and was sent to health care plan contractors and dental insurers to determine if the rates of the billing codes were adequate. Based on the survey, which will contain 604 codes, 6 were revised. The resulting estimated impact on the overall workers' compensation system costs is an increase of 0.2% or less than ¼ of 1%.

In relation to the impact on small businesses, there will be a negligible increase in Hawaii Workers' Compensation costs. Ms. Vidinhar added that while there may be an increase in the personal injury motor vehicle rates insurance rates, it will be slight

Second Vice Chair Albitz motioned to send the proposed amended rules on to public hearing. Vice Chair Morioka seconded the motion, and the Board members unanimously agreed.

V. ADMINISTRATIVE MATTERS

A. Update on the Board's Upcoming Advocacy Activities and Programs in accordance with the Board's Powers under Section 201M-5, Hawaii Revised Statutes (HRS)

- 1. Update on the Business Revitalization Taskforce's most recent meeting pursuant to Act 142 (Sessions Law Hawaii 2024, Senate Bill 2974 Relating to Economic Development, and Tourism establish a task force in order to identify methods to improve Hawaii's general economic competitiveness and business climate, including the mitigations of regulatory tax burdens**

Ms. Gomes attended the taskforce meeting last week where the members reviewed recommendations made by businesses based on the taskforce's survey. The top ten recommendations were then ranked and will be included in the taskforce's requirement to produce a report that proposes the Hawaii Business Competitive Act, which will be sent to the state legislature by the end of the year.

2. Update and Discussion on Becker Communications, Inc., regarding the Board's Small Business Outreach

Becker Communications added the Board's agenda and newsletter to DBEDT's distribution list, which amounts to well over 700.

3. Presentations to Industry Associations

Ms. Gomes is working on a business/economic meeting in September for Oahu Wedding Association and has asked DBEDT to provide a speaker for the meeting to present how the current political climate is affecting the wedding industry; Ms. Palcovich is working with Ms. Gomes on this.

4. Staff's Small Business Outreach

Ms. Ariola will be attending a DBEDT-hosted AI and cloud innovation summit in September where she will network and do outreach with the many attendees.

Chair Shick announced that long-time member Robert Cundiff is no longer on this Board due to a misinterpretation of how the rules relate to members' holdovers.

Mr. Leelen Park was introduced as this Board's newest member. He is currently serving as executive director for two non-profit organizations, North Kohala Community Resource Center and the Japanese Chamber of Commerce and Industry of Hawaii on the Big Island. Former board member Garth Yamanaka asked Leelen to become a member as the Japanese Chamber serves over 300 organizations, 200 of which are small business where there can be "voice" for them regarding rules and regulations.

Also introduced was Mr. David Sikkink who is DBEDT's designated member of this Board. Mr. Sikkink is the Administrator for the Foreign Trade Zone (FTZ) which is a federal program that is managed by the state. FTZ's job is to work with companies to help establish designated locations in Hawaii that can be used as an area for the tax free import of foreign goods brought into the state.

VI. LEGISLATIVE MATTERS

A. Update on the following:

1. House Bill 1406 HD1 SD1 CD1 Relating to Government Procedures – Establishes the Simplifying Permitting for Enhanced Economic Development (SPEED) Task Force to identify actions, challenges

encountered, and legislative measures necessary to facilitate, expediate, and coordinate state and legislative measures necessary to facilitate, expedite and coordinate state and intergovernmental development permit processes; and appropriates funds.

Chair Shick has designated Ms. Jennifer Salisbury to be this Board's representative/member of the SPEED taskforce.

- VII. NEXT MEETING** – Thursday, July 24, 2025 at 10:00 a.m., via Zoom and in Conference room 436 at No. 1 Capitol District Building, 250 S. Hotel Street, Honolulu, HI 96813.
- VIII. ADJOURNMENT** – Ms. Ige motioned to adjourn the meeting and Mr. Park seconded the motion; the meeting adjourned at 10:38 a.m.

DRAFT

III. New Business

A. Discussion and Action on the Small Business Statement and Proposed Amendments to Title 3 Chapter 3, Subchapter 1, Section 1-4, Use of Community Workforce Agreements in City Construction Projects, promulgated by Department of Budget and Fiscal Services, City and County of Honolulu – *Exhibit 1*

**PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD**
(Hawaii Revised Statutes §201M-2)

Date: 8/5/2025

Department or Agency: Dept. of Budget and Fiscal Services, City and County of Honolulu

Administrative Rule Title and Chapter: Title 3, Chapter 3, Subchapter 1, Section 1-4

Chapter Name: Use of Community Workforce Agreements in City Construction Projects

Contact Person/Title: Andrew Kawano/Director - Budget & Fiscal Services

E-mail: andy.kawano@honolulu.gov Phone: (808) 768-3901

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor's Website pursuant to HRS §92-7?

Yes No

If "Yes," provide details: _____

I. Rule Description:

New Repeal Amendment Compilation

II. Will the proposed rule(s) affect small business?

Yes No

(If "No," no need to submit this form.)

* "Affect small business" is defined as "any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business." HRS §201M-1

* "Small business" is defined as a "for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part- time employees in Hawaii." HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes No

(If "Yes" no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes No

(If "Yes" no need to submit this form.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

The proposed rules do not impose any requirements or costs upon small businesses and do not apply to small businesses directly. Instead, the rules set for an internal process for the City to determine which solicitations for construction projects should require the execution of a Community Workforce Agreement (CWA). The rules implement Article 42, Chap. 2 Revised Ord. of Honolulu (ROH).

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.

If the solicitation for a construction project should require the execution of a CWA, then non-unionized contractors, whether large or small, would need to register their employees with the unions and pay union dues and fees.

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.

N/A

- b. Amount of the proposed fee or fine and the percentage increase.

N/A

- c. Reason for the new or increased fee or fine.

N/A

- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).

N/A

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.

The rules themselves do not impose any requirements or costs upon small businesses and do not apply to small businesses directly. Instead, the rules set forth an internal process for the City to determine which solicitations for constructions projects should require the execution of a CWA. If, pursuant to the rules, it is determined that the solicitation should require a CWA, a non-unionized contractor, large or small, and its subcontractors, would have to pay union fees and dues to the signatory unions of the CWA. The CWA, a Project Labor Agreement, on public works projects promotes government efficiency and reduces costs.

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.

All qualified contractors may bid on City construction projects that require a CWA. The inclusion of a CWA requirement in a solicitation for a City construction project affects all non-unionized contractors, regardless of size.

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.

Less restrictive alternatives are not available. All qualified contractors may bid on City construction projects that require a CWA. The inclusion of a CWA requirement in a solicitation for a City construction project affects all non-unionized contractors, regardless of size.

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.

All qualified contractors may bid on City construction projects that require a CWA. The inclusion of a CWA requirement in a solicitation for a City construction project affects all non-unionized contractors, regardless of size.

7. How the agency involved small business in the development of the proposed rules. The City met with the signatory unions regarding the terms of the Community Workforce Agreement.

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.

No small businesses have made recommendations regarding the proposed rules. However, non-union contractors testified against the Community Workforce Agreement bills before the Honolulu City Council in 2019 and 2020. The proposed rule prescribes the procedures for the inclusion of a Community Workforce Agreement requirement for City construction projects.

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.

ROH Chap.2, Art. 42 allows the City to use the CWA in City public works projects. The proposed rules are intended to require City agencies to be more discerning in requiring a CWA to ensure that it furthers the objectives of the Hawaii Public Procurement Code and allows for fair and open competition.

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.
The use of the CWA on public works projects promotes government efficiency, thus lowering costs. The proposed rules mitigate the impact of the CWA ordinance on non-unionized businesses.
- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.
ROH 2-42.2: The award of a contract on a Covered Project may be conditioned upon the execution of an Agreement to be Bound by the CWA, and all Contractors ... must execute an Agreement to be Bound . . .
- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.
The proposed rule prescribes the procedures for the inclusion of a CWA pursuant to ROH 2-42.2 while taking in account the Hawaii Public Procurement Code.
- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.
The proposed rules mitigate the impact of ROH 2-42.2 on non-unionized businesses by requiring departments to be selective and consider the impacts on competition by requiring a CWA in their construction projects.
- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.
The proposed rules do not impose any requirements or costs upon small businesses and do not apply to small businesses directly. Instead, the rules set for an internal process for the City to determine which solicitations for construction projects should require the execution of a CWA. The rules mitigate the impact of ROH 2-42.2 on non-unionized businesses by requiring departments to be selective and consider the impacts on competition and the Hawaii Public Procurement Code by requiring a CWA in their construction projects.

* * *

Small Business Regulatory Review Board / DBEDT

Phone: (808) 586-2594 / Email: DBEDT.sbrrb.info@hawaii.gov

This Statement may be found on the SBRRB Website at: <http://dbedt.hawaii.gov/sbrrb/resources/small-business-impact-statements>

CITY AND COUNTY OF HONOLULU ADMINISTRATIVE RULES

TITLE 3

DEPARTMENT OF BUDGET AND FISCAL SERVICES

CHAPTER 3

COMMUNITY WORKFORCE AGREEMENTS

SUBCHAPTER 1

USE OF COMMUNITY WORKFORCE AGREEMENTS IN CITY
CONSTRUCTION PROJECTS

GENERAL PROVISIONS

- §3-3-1 Purpose
- §3-3-2 Definitions
- §3-3-3 Contract awards
- §3-3-4 City department justification

§3-3-1 Purpose. The purpose of this chapter is to prescribe the procedures for the inclusion of a Community Workforce Agreement requirement for city construction projects. [Eff] (Auth: ROH §1-9.1; RCH §4-105.4, §6-203(e)) (Imp: ROH §2-42.2)

§3-3-2 Definitions. (a) "Agreement to be Bound" means the agreement attached to the Community Workforce Agreement that may be executed by a Contractor as a condition of working on a Covered Project, under which a Contractor agrees to be bound by the CWA.

(b) "Community Workforce Agreement" or "CWA" means the multi-craft collective bargaining agreement between the city, the Hawaii Building and Construction Trades Council and its affiliated labor unions, and the Hawaii Construction Alliance and its affiliated labor unions, that governs the terms and conditions of employment on Covered Projects.

(c) "Contractor" means any individual, firm, partnership, corporation, or other business entity (including but not limited to a general contractor, project manager, construction manager, or primary employer, or combination thereof), including joint ventures, and any successors and assigns of the foregoing, that has entered into a contract to perform, assign, award, or subcontract any part of the construction work on a Covered Project, and all contractors and subcontractors of any tier.

(d) "Covered Project" means any large-scale public works project, including any police, fire, emergency services, erosion, rock-fall mitigation, road, stormwater or sewer infrastructure, and pump station projects, in which there is a contract in excess of \$2,000,000 for:

(1) The building, erection, installation, or assembly of a new structure, building, or facility, or of new infrastructure;

(2) The major repair or rehabilitation of an existing structure, building, or facility, or existing infrastructure, that increases the value or useful life, or both, of the structure, building, facility, or infrastructure, or a replacement that is of significantly improved quality and higher value compared to the replaced item, and in either case, that is funded by an appropriation in the executive capital budget; or

(3) Any other public works project where the city has determined that delay in completing the project may lead to interruption or delay of services or use of facilities that are important to the essential operations or infrastructure of the city;

provided that the term does not include the routine operation or maintenance of a structure, building, or facility, or of infrastructure, whether old or new.

(e) "Maintenance" means the upkeep of a structure, building, or facility, or of infrastructure, to preserve the original functional and operational state and useful life of the structure, building, facility, or infrastructure, and includes any work that has been traditionally and historically performed by public workers in or upon structures, buildings, facilities, and infrastructure.

(f) "Master Agreement" means the master collective bargaining agreement of each Union signatory to the Community Workforce Agreement.

(g) "Operation" means activities related to the normal performance of the functions for which a structure, building, facility, or infrastructure is intended to be used.

(h) "Union" includes the Hawaii Building and Construction Trades Council ("HBCTC") and the Hawaii Construction Alliance ("HCA"), and their affiliated labor organizations, acting on their own behalf and on behalf of their own respective affiliates and member organizations, whose names are subscribed to the Community Workforce Agreement. The parties to the Community Workforce Agreement may mutually agree, in writing, to amend or modify the list of affiliated labor organizations in the event there is a change in affiliation. Nothing in this subchapter is intended to imply that the city has the authority to approve which local unions may affiliate with the HBCTC or HCA. [Eff] (Auth: ROH §1-9.1; RCH §4-105.4, §6-203(e)) (Imp: ROH §2-42.1)

§3-3-3 Contract awards. The award of a contract on a Covered Project may be conditioned upon the execution of an Agreement to be Bound in accordance with these rules. [Eff] (Auth: ROH §1-9.1; RCH §4-105.4, §6-203(e)) (Imp: ROH §2-42.2)

§3-3-4 City department justification. (a) A city department may include the CWA with a project's specifications.

(b) The city department must complete a BFS-P-95 form which includes:

(1) A detailed description of how the project meets the definition of a Covered Project;

(2) A detailed explanation of the requesting department's need to include the CWA for the project, which may include:

(A) Comparisons to similar projects that have, and have not, utilized a CWA;

(B) How the size, nature, and complexity of the project justifies utilizing the CWA;

(C) Whether the requesting department or another department has undertaken a project of similar scope, size, and complexity with or without utilizing a CWA;

(D) Whether the city department has concerns for project delay, the reasons for the city department's concerns and a description of the impact a delay would have on the project, project costs, labor, expenses, funding, the city, the community, and/or other city contracts;

(E) How including a CWA furthers the goals of the Hawai'i Public Procurement Code by promoting economic, efficient, timely, and/or flexible project delivery while allowing for open and fair competition;

(F) Other circumstances to establish that the CWA is appropriate for the project and in the public interest;

(G) An analysis of the CWA provisions that will benefit construction of the project; and

(H) Any other criteria or facts that may justify the inclusion of a CWA for the project.

(3) The completed BFS-P-95 form must be included with the city department's requisition to the Purchasing Division, Department of Budget and Fiscal Services.

(4) After receipt of the requisition and all applicable documents, the Purchasing Division, Department of Budget and Fiscal Services will include the CWA in the city department's project specifications.

(5) If amendments to the solicitation or changes in information or assumptions materially affect the explanation provided in BFS-P-95 form, the city department must submit an amended BFS-P-95 form, or, alternatively the city department may submit a request to remove the CWA from the solicitation with an explanation of why a CWA is no longer appropriate or justified. [Eff] (Auth: ROH §1-9.1; RCH §4-105.4, §6-203(e)) (Imp: ROH §2-42.2)

DEPARTMENT OF BUDGET AND FISCAL SERVICES

The foregoing rulemaking action shall take effect ten days after filing with the Office of the City Clerk.

ANDREW T. KAWANO, Director
Department of Budget and Fiscal
Services

APPROVED AS TO FORM
AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of
_____, 2025.

RICK BLANGIARDI, Mayor
City and County of Honolulu

CERTIFICATION

I, ANDREW T. KAWANO, in my capacity as Director of the Department of the Department of Budget and Fiscal Services, City and County of Honolulu, do hereby certify that the foregoing is a full, true and correct copy of Title 3, Chapter 3, Subchapter 1, City and County of Honolulu Administrative Rules, entitled "Use of Community Workforce Agreements in City Construction Projects" that was adopted on _____, 2025, following a public hearing held on XXXXX X, 2025, after public notice was given on XXXXX X, 2025, in the Honolulu Star-Advertiser.

ANDREW T. KAWANO, Director

Received this ____ day of _____, 2025

City Clerk

III. New Business

B. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 18 Chapter 235, Income Tax Law (Subchapter 3 Individual Income Tax Law), promulgated by Department of Taxation – *Exhibit 2*

PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD
(Hawaii Revised Statutes §201M-2)

Date: July 23, 2025

Department or Agency: Department of Taxation

Administrative Rule Title and Chapter: Title 18 – Chapter 235

Chapter Name: Income Tax Law (Subchapter 3 Individual Income Tax Law)

Contact Person/Title: Garrison Kurth - Administrative Rules Specialist

E-mail: garrison.p.kurth@hawaii.gov Phone: 808-587-1562

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor’s Website pursuant to HRS §92-7?

Yes No

If “Yes,” provide details: _____

I. Rule Description:

New Repeal Amendment Compilation

II. Will the proposed rule(s) affect small business?

Yes No

(If “No,” no need to submit this form.)

* “Affect small business” is defined as “any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business.” HRS §201M-1

* “Small business” is defined as a “for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part- time employees in Hawaii.” HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes No

(If “Yes” no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes No

(If “Yes” no need to submit this form.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

Per Hawaii Revised Statutes (HRS) §235-61-Withholding of tax on wages . . . (b) Every employer, as defined herein, making payment of wages, as herein defined, to employees, shall deduct and withhold from such wages an amount of tax as determined in this section. (*emphasis added*)

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.

Negligible. Possible expense for internal recordkeeping (e.g., updating payroll programs) may be incurred at each small business's discretion.

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.

N/a

- b. Amount of the proposed fee or fine and the percentage increase.

N/a

- c. Reason for the new or increased fee or fine.

N/a

- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).

N/a

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and how the moneys will be used.

The Department expects to save an undetermined amount in terms of labor and mailing costs (letters/envelopes/postage) based on withheld taxes closely aligning with the majority of taxpayers expected income tax liability.

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.

The Department held several intra-office meetings to discuss and determine the simplest, least imposing way to adjust income tax withholding so the impact on taxpayers (employees) and their employers would be minimal. Rather than require each employee provide an updated HW-4, it was decided the simpler approach would be to update the required withholding calculations and amounts per the attached tables.

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.

None (see answer #4 above).

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.

There is no change in compliance requirements. The changes are to the income tax withholding calculations, and the amount of withholding tax to be withheld based on taxpayer filing status and claimed exemptions.

7. How the agency involved small business in the development of the proposed rules.

N/a.

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.

N/a

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.

N/a. Compliance standards have not changed.

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.

N/a.

- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.

N/a.

- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.

N/a.

- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.

N/a.

- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.

N/a.

* * *

Small Business Regulatory Review Board / DBEDT

Phone: (808) 586-2594 / Email: DBEDT.sbrrb.info@hawaii.gov

This Statement may be found on the SBRRB Website at: <http://dbedt.hawaii.gov/sbrrb/resources/small-business-impact-statements>

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

RECEIVED
By SBRRB at 9:03 am, Aug 05, 2025

July 23, 2025

Jonathan Schick, Chair
Small Business Regulatory Review Board (SBRRB)
C/o State of Hawai'i – Department of Business, Economic Development & Tourism
P.O. Box 2359
Honolulu, HI 96804

Subject: **REVIEW REQUEST – Pre-Public Hearing**
Re: Act 46, Session Laws of Hawaii 2024 (H.B. 2404, H.D. 1, S.D. 1, C.D. 1)
Relating to Proposed Updated Income Tax Withholding Tables for Tax Years
2026 through 2031+

Dear Mr. Schick and SBRRB Members:

Governor Josh Green, M.D. signed into law Act 46, Session Laws of Hawaii 2024, which increased the income tax standard deduction amounts (for tax years 2024, 2026, 2028, 2030, and 2031) and amended the income tax brackets by increasing the income limits in each bracket (for tax years 2025, 2027, and 2029) (*see* attached Tax Announcement 2024-03).

As discussed at the SBRRB's September 19, 2024, meeting, without annual changes to income tax withholding amounts, there will likely be excess withholding from most taxpayers' paychecks throughout each of the noted tax years. This is contrary to the Governor's stated goal of putting more of each taxpayers' paycheck into their hands.

Last year SBRRB reviewed and approved the changes for the 2025 tax year. To avoid excess withholding for tax years 2026 through 2031 and beyond, the Department of Taxation ("DOTAX") is amending Hawaii Administrative Rules Title 18, Chapter 235, Income Tax Law, subchapter 3 Individual Income Tax Law, §18-235-61-06. The amendments incorporate "Appendix 2: Income Tax Withholding Tables for Taxable Years Beginning After December 31, 2205 (June 30, 2025)" for employers to calculate income tax withholding amounts, based on the number of withholding allowances claimed by employees on their Form HW-4 (*see* attached Appendix 2).

Pursuant to Chapter 201M, HRS, and the Governor's Administrative Directive No. 18-

02, DOTAX is forwarding this request to the SBRRB for a pre-public hearing review of the proposed amendment to the above-referenced administrative rules. Attached please also find the Departments "Pre-Public Hearing Small Business Impact Statement."

To further coordinate on this request, and with any questions or concerns, please contact the undersigned at 808.587.1562, or garrison.p.kurth@hawaii.gov at your earliest convenience.

Thank you in advance for your time and cooperation.

Very Truly Yours,



Garrison Kurth

Administrative Rules Specialist

c: Winston Wong, Administrative Rules Officer

Attachments

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: 808-587-1530
FAX NO: 808-587-1584

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

June 3, 2024

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2024-03

RE: Act 46, Session Laws of Hawai'i 2024, Relating to Income Tax

On June 3, 2024, H.B. 2404, H.D. 1, S.D. 1, C.D. 1 was signed into law by Governor Josh Green, M.D. and became Act 46, Session Laws of Hawai'i 2024. Act 46 is effective upon approval and applies to taxable years beginning after December 31, 2023.

Act 46 increases the standard deduction amounts, with amendments taking effect in tax years 2024, 2026, 2028, 2030, and 2031. Act 46 also amends the income tax brackets by increasing the income limits in each bracket, with amendments taking effect in tax years 2025, 2027, and 2029. The specific amendments that apply in each tax year are summarized below.

The Department will be amending Form HW-4, Employee's Withholding Allowance and Status Certificate, and Booklet A, Employer's Tax Guide, later this year for tax years 2025 and beyond. Form HW-4 and Booklet A will not be amended for tax year 2024.

Tax Year 2024

For tax year 2024, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2024)	
Filing Status	Amount
Joint or Surviving Spouse	\$8,800
Head of Household	\$6,424
Single or Married Filing Separate	\$4,400

The income tax brackets will be the same as in tax year 2023.

Tax Year 2025

For tax year 2025, the standard deduction amounts will be the same as in tax year 2024. The income tax brackets will be as follows:

Joint or Surviving Spouse (effective tax year 2025)	
Taxable Income	Tax
Not Over \$19,200	1.4% of taxable income
Over \$19,200 but not over \$28,800	\$269 plus 3.2% of excess over \$19,200
Over \$28,800 but not over \$38,400	\$576 plus 5.5% of excess over \$28,800
Over \$38,400 but not over \$48,000	\$1,104 plus 6.4% of excess over \$38,400
Over \$48,000 but not over \$72,000	\$1,718 plus 6.8% of excess over \$48,000
Over \$72,000 but not over \$96,000	\$3,350 plus 7.2% of excess over \$72,000
Over \$96,000 but not over \$250,000	\$5,078 plus 7.6% of excess over \$96,000
Over \$250,000 but not over \$350,000	\$16,782 plus 7.9% of excess over \$250,000
Over \$350,000 but not over \$450,000	\$24,682 plus 8.25% of excess over \$350,000
Over \$450,000 but not over \$550,000	\$32,932 plus 9% of excess over \$450,000
Over \$550,000 but not over \$650,000	\$41,932 plus 10% of excess over \$550,000
Over \$650,000	\$51,932 plus 11% of excess over \$650,000

Head of Household (effective tax year 2025)	
Taxable Income	Tax
Not over \$14,400	1.4% of taxable income
Over \$14,400 but not over \$21,600	\$202 plus 3.2% of excess over \$14,400
Over \$21,600 but not over \$28,800	\$432 plus 5.5% of excess over \$21,600
Over \$28,800 but not over \$36,000	\$828 plus 6.4% of excess over \$28,800
Over \$36,000 but not over \$54,000	\$1,289 plus 6.8% of excess over \$36,000
Over \$54,000 but not over \$72,000	\$2,513 plus 7.2% of excess over \$54,000
Over \$72,000 but not over \$187,500	\$3,809 plus 7.6% of excess over \$72,000
Over \$187,500 but not over \$262,500	\$12,587 plus 7.9% of excess over \$187,500
Over \$262,500 but not over \$337,500	\$18,512 plus 8.25% of excess over \$262,500
Over \$337,500 but not over \$412,500	\$24,699 plus 9% of excess over \$337,500
Over \$412,500 but not over \$487,500	\$31,449 plus 10% of excess over \$412,500
Over \$487,500	\$38,949 plus 11% of excess over \$487,500

Single or Married Filing Separate (effective tax year 2025)	
Taxable Income	Tax
Not over \$9,600	1.4% of taxable income
Over \$9,600 but not over \$14,400	\$134 plus 3.2% of excess over \$9,600
Over \$14,400 but not over \$19,200	\$288 plus 5.5% of excess over \$14,400
Over \$19,200 but not over \$24,000	\$552 plus 6.4% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$859 plus 6.8% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$1,675 plus 7.2% of excess over \$36,000
Over \$48,000 but not over \$125,000	\$2,539 plus 7.6% of excess over \$48,000
Over \$125,000 but not over \$175,000	\$8,391 plus 7.9% of excess over \$125,000
Over \$175,000 but not over \$225,000	\$12,341 plus 8.25% of excess over \$175,000
Over \$225,000 but not over \$275,000	\$16,466 plus 9% of excess over \$225,000
Over \$275,000 but not over \$325,000	\$20,966 plus 10% of excess over \$275,000
Over \$325,000	\$25,966 plus 11% of excess over \$325,000

Tax Year 2026

For tax year 2026, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2026)	
Filing Status	Amount
Joint or Surviving Spouse	\$16,000
Head of Household	\$12,000
Single or Married Filing Separate	\$8,000

The income tax brackets will be the same as in tax year 2025.

Tax Year 2027

For tax year 2027, the standard deductions amounts will be the same as in tax year 2026. The income tax brackets will be as follows:

Joint or Surviving Spouse (effective tax year 2027)	
Taxable Income	Tax
Not over \$28,800	1.4% of taxable income
Over \$28,800 but not over \$38,400	\$403 plus 3.2% of excess over \$28,800
Over \$38,400 but not over \$48,000	\$710 plus 5.5% of excess over \$38,400
Over \$48,000 but not over \$72,000	\$1,238 plus 6.4% of excess over \$48,000
Over \$72,000 but not over \$96,000	\$2,774 plus 6.8% of excess over \$72,000
Over \$96,000 but not over \$250,000	\$4,406 plus 7.2% of excess over \$96,000
Over \$250,000 but not over \$350,000	\$15,494 plus 7.6% of excess over \$250,000
Over \$350,000 but not over \$450,000	\$23,094 plus 7.9% of excess over \$350,000
Over \$450,000 but not over \$550,000	\$30,994 plus 8.25% of excess over \$450,000
Over \$550,000 but not over \$650,000	\$39,244 plus 9% of excess over \$550,000
Over \$650,000 but not over \$800,000	\$48,244 plus 10% of excess over \$650,000
Over \$800,000	\$63,244 plus 11% of excess over \$800,000

Head of Household (effective tax year 2027)	
Taxable Income	Tax
Not over \$21,600	1.4% of taxable income
Over \$21,600 but not over \$28,800	\$302 plus 3.2% of excess over \$21,600
Over \$28,800 but not over \$36,000	\$533 plus 5.5% of excess over \$28,800
Over \$36,000 but not over \$54,000	\$929 plus 6.4% of excess over \$36,000
Over \$54,000 but not over \$72,000	\$2,081 plus 6.8% of excess over \$54,000
Over \$72,000 but not over \$187,500	\$3,305 plus 7.2% of excess over \$72,000
Over \$187,500 but not over \$262,500	\$11,621 plus 7.6% of excess over \$187,500
Over \$262,500 but not over \$337,500	\$17,321 plus 7.9% of excess over \$262,500
Over \$337,500 but not over \$412,500	\$23,246 plus 8.25% of excess over \$337,500
Over \$412,500 but not over \$487,500	\$29,433 plus 9% of excess over \$412,500
Over \$487,500 but not over \$600,000	\$36,183 plus 10% of excess over \$487,500
Over \$600,000	\$47,433 plus 11% of excess over \$600,000

Single or Married Filing Separate (effective tax year 2027)	
Taxable Income	Tax
Not over \$14,400	1.4% of taxable income
Over \$14,400 but not over \$19,200	\$202 plus 3.2% of excess over \$14,400
Over \$19,200 but not over \$24,000	\$355 plus 5.5% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$619 plus 6.4% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$1,387 plus 6.8% of excess over \$36,000
Over \$48,000 but not over \$125,000	\$2,203 plus 7.2% of excess over \$48,000
Over \$125,000 but not over \$175,000	\$7,747 plus 7.6% of excess over \$125,000
Over \$175,000 but not over \$225,000	\$11,547 plus 7.9% of excess over \$175,000
Over \$225,000 but not over \$275,000	\$15,497 plus 8.25% of excess over \$225,000
Over \$275,000 but not over \$325,000	\$19,622 plus 9% of excess over \$275,000
Over \$325,000 but not over \$400,000	\$24,122 plus 10% of excess over \$325,000
Over \$400,000	\$31,622 plus 11% of excess over \$400,000

Tax Year 2028

For tax year 2028, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2028)	
Filing Status	Amount
Joint or Surviving Spouse	\$18,000
Head of Household	\$13,500
Single or Married Filing Separate	\$9,000

The income tax brackets will be the same as in tax year 2027.

Tax Year 2029

For tax year 2029, the standard deduction amounts will be the same as in tax year 2028. The income tax brackets for tax year 2029 and thereafter will be as follows:

Joint or Surviving Spouse (effective tax year 2029)	
Taxable Income	Tax
Not over \$38,400	1.4% of taxable income
Over \$38,400 but not over \$48,000	\$538 plus 3.2% of excess over \$38,400
Over \$48,000 but not over \$72,000	\$845 plus 5.5% of excess over \$48,000
Over \$72,000 but not over \$96,000	\$2,165 plus 6.4% of excess over \$72,000
Over \$96,000 but not over \$250,000	\$3,701 plus 6.8% of excess over \$96,000
Over \$250,000 but not over \$350,000	\$14,173 plus 7.2% of excess over \$250,000
Over \$350,000 but not over \$450,000	\$21,373 plus 7.6% of excess over \$350,000
Over \$450,000 but not over \$550,000	\$28,973 plus 7.9% of excess over \$450,000
Over \$550,000 but not over \$650,000	\$36,873 plus 8.25% of excess over \$550,000
Over \$650,000 but not over \$800,000	\$45,123 plus 9% of excess over \$650,000
Over \$800,000 but not over \$950,000	\$58,623 plus 10% of excess over \$800,000
Over \$950,000	\$73,623 plus 11% of excess over \$950,000

Head of Household (effective tax Year 2029)	
Taxable Income	Tax
Not over \$28,800	1.4% of taxable income
Over \$28,800 but not over \$36,000	\$403 plus 3.2% of excess over \$28,800
Over \$36,000 but not over \$54,000	\$634 plus 5.5% of excess over \$36,000
Over \$54,000 but not over \$72,000	\$1,624 plus 6.4% of excess over \$54,000
Over \$72,000 but not over \$187,500	\$2,776 plus 6.8% of excess over \$72,000
Over \$187,500 but not over \$262,500	\$10,630 plus 7.2% of excess over \$187,500
Over \$262,500 but not over \$337,500	\$16,030 plus 7.6% of excess over \$262,500
Over \$337,500 but not over \$412,500	\$21,730 plus 7.9% of excess over \$337,500
Over \$412,500 but not over \$487,500	\$27,655 plus 8.25% of excess over \$412,500
Over \$487,500 but not over \$600,000	\$33,842 plus 9% of excess over \$487,500
Over \$600,000 but not over \$712,500	\$43,967 plus 10% of excess over \$600,000
Over \$712,500	\$55,217 plus 11% of excess over \$712,500

Single or Married Filing Separate (effective tax year 2029)	
Taxable Income	Tax
Not over \$19,200	1.4% of taxable income
Over \$19,200 but not over \$24,000	\$269 plus 3.2% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$422 plus 5.5% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$1,082 plus 6.4% of excess over \$36,000
Over \$48,000 but not over \$125,000	\$1,850 plus 6.8% of excess over \$48,000
Over \$125,000 but not over \$175,000	\$7,086 plus 7.2% of excess over \$125,000
Over \$175,000 but not over \$225,000	\$10,686 plus 7.6% of excess over \$175,000
Over \$225,000 but not over \$275,000	\$14,486 plus 7.9% of excess over \$225,000
Over \$275,000 but not over \$325,000	\$18,436 plus 8.25% of excess over \$275,000
Over \$325,000 but not over \$400,000	\$22,561 plus 9% of excess over \$325,000
Over \$400,000 but not over \$475,000	\$29,311 plus 10% of excess over \$400,000
Over \$475,000	\$36,811 plus 11% of excess over \$475,000

Tax Year 2030

For tax year 2030, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2030)	
Filing Status	Amount
Joint or Surviving Spouse	\$20,000
Head of Household	\$15,000
Single or Married Filing Separate	\$10,000

Tax Year 2031

For tax years 2031 and thereafter, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2031)	
Filing Status	Amount
Joint or Surviving Spouse	\$24,000
Head of Household	\$18,000
Single or Married Filing Separate	\$12,000

Department of Taxation Announcement No. 2024-03

June 3, 2024

Page 8 of 8

If you have any questions about this Tax Announcement or Act 46, please contact the Rules Office at 808-587-1530, or via email at Tax.Rules.Office@hawaii.gov.

GARY S. SUGANUMA
Director of Taxation



**STATE OF HAWAII
DEPARTMENT OF TAXATION**

**BOOKLET A
EMPLOYER'S TAX GUIDE**

for the withholding, payment, and reporting of Hawaii State income tax withheld

NOTE: Periodic withholding tax returns (Form HW-14), including amended returns, may be electronically filed (e-filed) and payments can be made through Hawaii Tax Online. For more information, go to hitax.hawaii.gov.

The Department of Taxation requires employers, whose withholding tax liability exceeds \$40,000 annually, to file returns electronically. Periodic withholding tax returns for taxable periods beginning on or after January 1, 2020 and the withholding transmittal for taxable years beginning on or after January 1, 2020 will be required to be filed electronically. For more information, see Department of Taxation Announcement No. 2019-11.

**Appendix
HAWAII INCOME TAX WITHHOLDING RATES, METHODS, AND TAX TABLES
Effective as of December 6, 2024 for withholding January 1, 2025 and thereafter**

TABLE OF CONTENTS

		Page
Section 1	Directory of Phone Numbers and Addresses	3
2	When to File Returns	3
3	Determination of Tax Remittance Frequency	4
4	Where to File	5
5	Employer’s Duties.	5
6	Employer’s Withholding Hawaii Tax Identification Number.	6
7	Information for New Employers	6
8	Who is an Employer.	6
9	Who is an Employee	6
10	What is Subject to Withholding.	7
11	What is Not Subject to Withholding	7
12	Employee’s Withholding Allowance and Status Certificate, Form HW-4	11
13	Employee’s Statement to Employer Concerning Nonresidence in the State of Hawaii, Form HW-6.	12
14	Payroll Period	13
15	Figuring Withholding	13
16	Filing the Withholding Tax Return, Form HW-14	14
17	Employer’s Annual Transmittal of Hawaii Income Tax Withheld from Wages, Form HW-30.	15
18	Statement of Hawaii Income Tax Withheld and Wages Paid, Form HW-2.	15
19	Recordkeeping Requirements.	16
20	Employers are Liable for Withheld Taxes.	17
21	Employers are Subject to Civil Penalties (Additions to Taxes) for Noncompliance with the Law.	17
22	Criminal Penalties.	17
23	List of Tax Forms	18
Appendix	— Hawaii Income Tax Withholding Rates, Methods, and Tax Tables Effective as of December 6, 2024 for withholding January 1, 2025 and thereafter.	19
Part 1	Annualized Income Tax Withholding.	20
Part 2	Alternative Method of Computing Tax to be Withheld Unless the Annualized Method or Withholding Tables are Used.	21
Part 3	Tax Tables for Income Tax Withholding	26

For further information, see the Hawaii Revised Statutes and the related Hawaii Administrative Rules or contact the Department of Taxation’s Taxpayer Services Branch

All section references noted “section ___, HRS,” refer to the Hawaii Revised Statutes. All other section references are to sections contained in this booklet.

Note: Whenever Form HW-2 is referred to in this booklet, commercially printed forms or the federal Form W-2 may be substituted, provided all the required information is shown on the substitute form. Refer to Section 18 under “What to Report.”

Note: References to “married” and “spouse” are also references to “in a civil union” and “civil union partner,” respectively.

Section 1. — DIRECTORY OF PHONE NUMBERS AND ADDRESSES: All Hawaii withholding returns, applications, payments, and statements may be filed in person at the district offices listed below or by mailing the items to the mailing address listed below. The mailing addresses for filing information returns (federal Forms 1099) can be found in the Instructions for Form N-196.

Mailing Address:

Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

**Oahu District Office
(Honolulu City & County)**
830 Punchbowl Street
Taxpayer Services Branch
Honolulu, Oahu

**Maui District Office
(Maui & Kalawao Counties)**
State Office Building
54 S. High Street, #208
Wailuku, Maui

**Hawaii District Office
(Hawaii County)**
Hilo State Office Building
75 Aupuni Street, #101
Hilo, Hawaii

Molokai
35 Ala Malama Street, #101
Kaunakakai, Maui

Kona State Office Building
82-6130 Mamalahoa
Hwy, #8
Captain Cook, Hawaii

**Kauai District Office
(Kauai County)**
State Office Building
3060 Eiwa Street, #105
Lihue, Kauai

NEED MORE INFORMATION OR A TAX FORM? If you have a state tax problem, have a question, need assistance, or need a tax form, contact a customer service representative at (808) 587-4242 or toll-free at 1-800-222-3229.

INTERNET ADDRESS? Tax information and tax forms also are available on the Internet at:

tax.hawaii.gov

NEED SPECIAL ASSISTANCE? The Department of Taxation (Department) has Telephone for the Hearing Impaired. You may contact our Taxpayer Services Branch at:

Regular: (808) 587-1418
Toll-Free: 1-800-887-8974

Section 2. — WHEN TO FILE RETURNS: The following is a list of important dates during the year that you should take note of. (**Note:** If any due date falls on a Saturday, Sunday, or legal holiday, substitute the next regular work day as the due date.)

By January 31:

- Give each employee copies B and C of Form HW-2, Statement of Hawaii Income Tax Withheld and Wages Paid.
- Give the recipients the applicable federal Form 1099. Refer to the Instructions for Form N-196, not included in this booklet.
- File Form HW-30, Employer’s Transmittal of Hawaii Income Tax Withheld from Wages, together with the hard copies Statements of Hawaii Income Tax Withheld and Wages Paid (copy A of Forms HW-2 or copy 1 of federal Forms W-2).
- Upload EFW-2’s via Hawaii Tax Online, Simple File Import or the Bulk File System. No Form HW-30 needed.

By February 28 (or February 29 in a leap year):

- File the **State** transmittal Form N-196 along with applicable federal Forms 1099. Refer to the Instructions for Form N-196, not included in this booklet.

By the 15th day of the month following the close of your filing period:

- File Form HW-14, (Quarterly) Withholding Tax Return, for the preceding quarterly period for which taxes have been withheld. Form HW-14 can be electronically filed on Hawaii Tax Online.

When Employment Ends:

- Give each employee copies B and C of Form HW-2 within 30 days after the date you receive a written request from the employee, if the 30-day period ends before January 31. See Section 18.

When the Employer’s Obligation to Withhold Taxes Is Terminated Other Than Temporarily:

- File Form HW-30 together with copy A of Forms HW-2 or copy 1 of federal Forms W-2 at the same time you file the final Form HW-14.
- Upload EFW-2’s via Hawaii Tax Online, Simple File Import or the Bulk File System. No Form HW-30 needed.

Section 3. — DETERMINATION OF TAX REMITTANCE FREQUENCY: Your annual State withholding tax liability determines when you remit the taxes to the State.

(a) Quarterly. If your annual State withholding tax liability is \$5,000 or less:

- Remit taxes quarterly with Form VP-1, i.e., by the 15th day of the month following the close of the preceding quarterly period.

(b) Monthly. If your annual State withholding tax liability exceeds \$5,000 and does not exceed \$40,000:

- Remit taxes monthly with Form VP-1, i.e., by the 15th day of the month following the close of the preceding monthly period.

(c) Semi-weekly. If your annual State withholding tax liability exceeds \$40,000 or if you are required to deposit your federal withholding taxes using the Internal Revenue Service’s semi-weekly deposit schedule:

- Remit taxes semiweekly with Form VP-1 as follows:
 - Wednesday: if taxes are withheld from wages paid the immediately preceding Wednesday, Thursday, or Friday; or
 - Friday: if taxes are withheld from wages paid the immediately preceding Saturday, Sunday, Monday, or Tuesday.
- The Department will adhere to the federal “Three-Day Banking Rule,” which allows semiweekly depositors three banking days to make the deposit. In general, if a deposit is required to be made on a day that is not a banking day, the deposit is deemed timely if it is made by the close of the next banking day. Saturdays and Sundays along with federal and state bank holidays are treated as nonbanking days. For semiweekly depositors, if any of the three weekdays after the end of the semiweekly period is a banking holiday, the employer will have one additional banking day to make the deposit. For example, if a semiweekly depositor accumulates taxes for payments made on Friday and the following Monday is not a banking day, the deposit that is normally due on Wednesday may be made on Thursday (to allow a total of three banking days to make the deposit).
- The Department will not be conforming to the federal four quarter lookback period under Treas. Reg. section 31.6302-1(b)(4), which determines the status of an employer as a semiweekly depositor by aggregating the amounts of taxes reported on the employer’s prior four quarterly returns.
- See Tax Information Release No. 2004-01, RE: Act 113, Session Laws of Hawaii 2004, Relating to Income Tax Withholding, for more information.

Note: If depositing taxes on the same date for different filing periods (i.e., if taxes withheld from wages paid in two different months must be deposited on the same day), you must make two separate deposits and properly apply the deposits to the appropriate filing periods.

Example: Employer pays employees daily. Income tax withheld from wages paid to employees on Wednesday, Thursday, and Friday must be deposited on the following Wednesday. If the Wednesday and Thursday payroll dates fall on the last two days of June and the Friday payroll date falls on the first day of July, then two deposits must be made on the following Wednesday. One deposit is made for the Wednesday and Thursday payroll dates that fell in June and the payment designated to the June filing period. A separate deposit is made for the Friday payroll date that fell in July and the payment designated to the July filing period.

ELECTRONIC FUNDS TRANSFER (EFT) — Sections 231-9.9 and 235-62(a), HRS, require those taxpayers whose State withholding tax liability exceeds \$40,000 or who are required to pay federal withholding taxes by EFT to pay State withholding taxes by EFT on a semiweekly basis.

Note: Administratively, the Department will not require an employer whose withholding liability exceeds \$40,000 to pay by EFT if such employer is not required to also remit their federal employment taxes electronically via the Electronic Federal Tax Payment System (EFTPS). Semiweekly payments that are not made by EFT must be attached to a completed Form VP-1, Tax Payment Voucher. To avoid penalties that may apply to the failure to file by EFT, employers must provide the Department with some evidence that they do not pay their federal employment taxes by EFTPS (thus showing that they are not required by the Internal Revenue Service to pay by EFTPS). See Tax Information Release No. 2004-01 for more information.

Please note that under section 231-9.9, HRS, and the accompanying administrative rules, taxpayers whose liability for any tax is more than \$100,000 in any one taxable year shall be required to participate in the EFT program upon notification by the Department that the taxpayer is required to participate. Electronic payment shall be required by any taxpayer meeting the \$100,000 threshold, notwithstanding the administrative exemption from EFT requirements noted above. Any taxpayer who does not meet the criterion may still voluntarily pay by EFT. For more information on paying taxes by EFT, see Tax Information Release Nos. 95-6, 99-1, and 2004-01. **IMPORTANT!** A penalty of 2% of the total tax will be assessed if a taxpayer who is required to make payments by EFT fails to do so. If an EFT payment is dishonored, a \$25 service fee will be assessed.

Section 4. — WHERE TO FILE: All Hawaii withholding returns, payments, and statements must be filed by mailing the items to the Hawaii Department of Taxation, P.O. Box 1425, Honolulu, HI 96806-1425 or by filing the items in person at the district offices listed on page 3. Periodic withholding tax returns (Form HW-14), including amended returns, can be filed and payment made electronically through the State's Internet portal. For more information, go to hitax.hawaii.gov.

Note: Effective for taxable periods beginning on or after January 1, 2020, the Department requires certain taxpayers, including employers whose withholding tax liability exceeds \$40,000 annually, to file Forms HW-14 and HW-2 electronically at hitax.hawaii.gov unless a waiver is obtained by filing Form L-110. **IMPORTANT!** A penalty of 2% of the total tax will be assessed if a taxpayer who is required to file electronically fails to do so. For more information, see Tax Announcement No. 2019-11.

Section 5. — EMPLOYER'S DUTIES: The following is a general list of employers' responsibilities regarding Hawaii withholding taxes. For further information, you should refer to the sections of this booklet as indicated below:

- (a) New Employers — See Section 7.
- (b) Identification Number — Apply for an employer's withholding Hawaii Tax Identification Number, if you do not already have one. See Section 6.
- (c) Form HW-4 — Obtain a Form HW-4, Employee's Withholding Allowance and Status Certificate, from each employee. Instruct each employee to file a new certificate with you when required. See Section 12 for situations in which the employee must furnish you with a new certificate.
- (d) Withholding Tax — Determine whether withholding is required for each employee. See Section 10. If withholding is required, compute the amount of withholding. See Section 15.
- (e) Form HW-14 — File periodic withholding tax returns (Form HW-14) quarterly and remit the taxes withheld based on your payment frequency (quarterly, monthly, or semi-weekly). See Sections 2, 3, 4, and 16.
- (f) Form HW-30 — File an annual withholding transmittal (Form HW-30) by January 31 following the close of the calendar year, or when your obligation to withhold taxes is terminated permanently. See Sections 2, 3, and 17.
- (g) Form HW-2 — Give each employee copies B and C of Form HW-2 by January 31 following the close of the calendar year, or when your employee has terminated employment. See Sections 2 and 18.
- (h) Terminating an Employee — Furnish the employee with copies B and C of Form HW-2. See Sections 2 and 18.

- (i) Going Out of Business or Permanently Ceasing to Pay Wages — File a final return for Forms HW-14 and HW-30. See Sections 2, 3, 4, 16, and 17. File Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits. Furnish each employee with copies B and C of Form HW-2. See Section 18.
- (j) Change of Address or Change of Business Name — File Form ITPS-COA to change your address or Form BB-1 to change the business name. Do **not** file Form BB-1 for a change of ownership when a new Federal Employer Identification Number is required. Instead, the former business owner must file Form GEW-TA-RV-1, Notification of Cancellation of Tax Licenses and Tax Permits, to cancel the Hawaii Tax I.D. No. The new business owner must apply for a new Hawaii Tax I.D. No.
- (k) Recordkeeping — Keep full, complete, regular, and accurate accounts pertaining to withholding taxes available for inspection by the Department. See Section 19.

Section 6. — EMPLOYER’S WITHHOLDING HAWAII TAX IDENTIFICATION NUMBER: Each employer must apply for an employer’s withholding Hawaii Tax I.D. No. This number must be used on all returns, applications, and statements and in all correspondence with the Department. Do not confuse your Hawaii Tax I.D. No. with your Federal Employer Identification Number.

You may apply for a Hawaii Tax I.D. No. by completing Form BB-1 and filing it with the Department. Applications may also be submitted online through our website at hitax.hawaii.gov.

You may have only one Hawaii Tax I.D. No., unless the Director of Taxation assigns an additional number to a unit of your business or for services not in the course of your trade or business.

If you acquired your business from another person, do not use the number assigned to your predecessor. Instead, you must apply for a new Hawaii Tax I.D. No.

Section 7. — INFORMATION FOR NEW EMPLOYERS: The following is a general list of registration requirements for new employers. It is intended to be a guide rather than an exclusive list of all registration requirements.

- (a) Obtain an employer’s withholding Hawaii Tax I.D. No. (see Section 6). You may use Form BB-1, State of Hawaii Basic Business Application, for this purpose.
- (b) Obtain a Federal Employer Identification Number.
- (c) Contact the Hawaii Department of Labor and Industrial Relations for information regarding unemployment insurance, worker’s compensation, temporary disability insurance and prepaid health care. An individual or organization that has one or more employees must register with the Unemployment Insurance Division within 20 days after services in employment are first performed.

Section 8. — WHO IS AN EMPLOYER: Section 235-61, HRS, defines an employer as, “(1) the person or government for whom an individual performs or performed any service, of whatever nature, as the employee of such person or government, and (2) the person having control of the payment of the wages if the employer as heretofore defined does not have control thereof, and (3) any person subject to the jurisdiction of the State and paying wages on behalf of an employer as heretofore defined if the employer is not subject to the jurisdiction of the State.”

An employer may be an individual, corporation, partnership, trust, estate, joint stock company, national bank, insurance company, business trust, association, syndicate, group, pool, joint venture, or other unincorporated organization.

The term employer includes the State of Hawaii, each political subdivision of the State, and agencies of the State or a political subdivision. The term employer includes not only individuals and organizations engaged in trade or business, but organizations exempt from income tax, such as religious, educational, charitable, and social organizations and societies.

The term employer does not include any government that is not subject to the laws of the State except as, and to the extent that, it consents to the application of the Hawaii Withholding Law.

Section 9. — WHO IS AN EMPLOYEE: An employee is an individual who performs services and the relationship with the person for whom the individual performs such services is the legal relationship of employer and employee. Common law rules apply. Generally, an employee is subject to the will and control of the employer, both as to what shall be done and how it shall be done. The employer usually has the right to discharge the employee, furnishes the tools, and the place of work. An employee may be employed on a full or part-time basis. If the employer-employee relationship exists, it is immaterial that an employee is designated by the parties as a partner, coventurer, agent, or independent contractor, or that the compensation is called fees, charges, commissions, etc. In determining whether the employer-employee relationship exists in a particular case, all the facts and circumstances must be taken into consideration.

Employees include managers, superintendents, and others exercising supervisory functions, as well as officers of a corporation, except directors in their capacity as such. Officers and elected officials are considered employees by express provision of the statute (section 235-61(a), HRS).

Generally, an individual may not be considered an employee if (a) the individual has been and will continue to be free from control or direction over the performance of the business or services undertaken by such individual, (b) the business or services are performed outside of all the places of business of the potential employer, and (c) the individual is customarily engaged in an independently established trade, occupation, or business of the same nature undertaken for, with, or at the order of the potential employer.

In general, individuals who are in business for themselves are not employees. This includes physicians, lawyers, contractors, public stenographers and others carrying on an independent trade, business, or profession and offering their services to the public.

Insurance agents and solicitors may or may not be employees, depending upon the facts and circumstances.

Section 10. — WHAT IS SUBJECT TO WITHHOLDING: Note that this section should be read in conjunction with Section 11. An employer making payment of wages to employees must deduct and withhold from such wages an amount of tax as provided by the Hawaii Withholding Law.

Under section 235-61(a), HRS, wages are defined as “wages, commissions, fees, salaries, bonuses, and every and all other kinds of remuneration for, or compensation attributable to, services performed by an employee for the employee’s employer, including the cash value of all remuneration paid in any medium other than cash and the cost-of-living allowances and other payments included in gross income by section 235-7(b), but excluding income excluded from gross income by section 235-7 or other provisions of this chapter.” Wages may include wages paid to children of a sole proprietor.

The following guidelines are applicable for determining what wages are subject to withholding.

Withholding is required on:

- (a) Wages for services performed **in** the State.
- (b) Wages for services performed **outside** the State if:
 - The services are performed by an employee whose regular place of employment for services for the employer is in the State **or**
 - The wages are paid from an office in the State or a field office of an employer whose head office is in the State.

Where an employee distributes products or provides services and receives compensation consisting of the difference between the sales price to the customers for the products or services and the price the employee pays the employer, this amount constitutes “wages” and is subject to withholding. However, the amount identified for expenses, shown by a statement submitted by the employee (which may include the fair rental value of a truck owned or rented by the employee and used in performing the services), may be excluded from wages subject to withholding as provided by Section 11, paragraph (p) of this booklet.

Generally, where wages are paid in property rather than money, the employer should make necessary arrangements to ensure that the required amount of withholding tax is paid to the Department. However, certain noncash remuneration is not subject to withholding. Refer to Section 11, paragraphs (o) and (q) of this booklet.

Withholding is required from certain wages not subject to federal withholding such as wages for agricultural labor and domestic service. (But see Section 11, paragraph (m) of this booklet.)

Vacation allowances and back pay, including retroactive wage increases (but not amounts paid as liquidated damages), are subject to the withholding and taxed as ordinary wages.

Voluntary withholding agreements may also be entered into between an employee and an employer or third party, such as an insurance company, to withhold State income taxes from an employee’s sick pay. The same procedure prescribed for federal withholding may be followed. See also Section 11, paragraph (n) for voluntary agreements between certain crew members and employers.

Section 11. — WHAT IS NOT SUBJECT TO WITHHOLDING: The following is a list of payments that are not subject to withholding:

Certain remuneration paid to a nonresident employee:

- (a) **Wages for services performed in Hawaii** by a qualifying nonresident employee if **all** the following conditions are met:
 - The employee establishes that the employee is a nonresident in the manner explained in Section 13,
 - The employee is performing services in the State for an aggregate of not more than 60 days during the calendar year,
 - The employee is paid for the employee’s services in the State from an office outside the State,

- The employee’s regular place of employment (where the employee regularly performs services for the employer) is outside the State, **and**
- The employer does not reasonably expect the employee to perform services in the State an aggregate of more than 60 days during the calendar year.

However, a nonresident employee performing services for a contractor as defined in section 237-6(1), HRS, will not qualify for a withholding exemption when the contractor is performing work for a construction project located in the State.

(b) Military Spouses Residency Relief Act. Wages, salaries, tips, commissions, and other compensation received on or after January 1, 2009, by a servicemember’s civilian spouse for services performed by the servicemember’s spouse in Hawaii as an employee if **all** the following conditions are met:

- The servicemember (a member of the uniformed services as defined in 10 U.S.C. section 101(a)(5)) is present in Hawaii solely in compliance with military or naval orders,
- The spouse is in Hawaii solely to be with the servicemember, **and**
- The spouse and the servicemember are domiciled in the same state and that state is not Hawaii

Sec. 302 of the Veterans Benefits and Transitions Act of 2018 - Residence of spouses for servicemembers amends SCRA to allow the spouse of a servicemember to elect to use the same state of residence as the servicemember for state or local tax purposes.

See Tax Information Release No. 2010-01, RE: Military Spouses Residency Relief Act and Tax Announcement No. 2019-01, RE: Military Spouses Relief Act; Amendments to the Servicemembers Civil Relief Act enacted December 31, 2018, for more information.

(c) Wages for services performed outside the State if the employee can show in the manner explained in Section 13, that he or she is a nonresident. (See Section 10 - What is Subject to Withholding.)

Note that employers and employees who are exempt from the withholding provisions, may not be exempt from the Hawaii Income Tax Law.

The following examples illustrate when withholding is or is not required:

- Employee, a resident of Oregon, is engaged to teach in Hawaii for one summer. Though Employee is a nonresident, withholding is required on Employee’s wages.
- Employee, a resident of Hawaii, is sent to the mainland for special training. Withholding is required on Employee’s wages.
- Employee, a resident of Hawaii, is a promotional sales representative for a mainland manufacturer. Employee has a home in Honolulu and covers all of the islands. From time to time Employee goes to the mainland to attend sales conferences. Withholding is required on Employee’s wages.
- Employee, a resident of California, is brought to the State by a firm having a contract to make a survey for a local company. The work commences in February and is not completed until June. During this time, Employee makes a trip back to the mainland for consultations. Withholding is required on wages for the period of service in the State, but is not required on the wages for the period Employee is outside the State, if there is compliance with Section 13 of this booklet.
- Employee, a resident of Washington, is hired on the mainland by a company having a construction contract for work on a Pacific island that is not part of the State of Hawaii. All of Employee’s services are performed on that island. Withholding is not required on Employee’s wages, if there is compliance with Section 13 of this booklet. On the other hand, withholding is required on the wages of employees who are Hawaii residents or do not make the required showing of nonresidence.
- Employee, a resident of Nevada, is hired on the mainland by a construction industry contractor to work in Hawaii on a federal contract. All of Employee’s services are performed in Hawaii during a period that is less than 60 days in the aggregate for the calendar year. Withholding is required on **any** employee of a construction industry contractor engaged in contracting work in Hawaii regardless of the employee’s state of residency or how long the employee is in Hawaii.

Payments for which the Department has determined that withholding would be unduly onerous or impracticable of enforcement.

(d) Employees’ trusts and annuity plans. Payments to or on behalf of an employee or the employee’s beneficiary from or to a trust which are exempt from tax at the time of such payment, unless such payment is made to an employee of the trust as remuneration for services rendered as an employee and not as a beneficiary of the trust; or payments to or on behalf of an employee or beneficiary under or to an annuity plan (i.e., one which at the time of such payment

is a plan described in section 403(a) of the Internal Revenue Code. Such payments must be included in the income tax returns of these individuals, unless they are excluded by paragraph (s) or other provisions of the law.

- (e) **Meals and lodging furnished for the employer's convenience.** The value of any meals or lodging furnished by the employer on the business premises or at the place of employment for the employer's convenience. In the case of lodging, the employee must be required to accept such lodging on the premises as a condition of the employee's employment.
- (f) **Deceased employees.** The amounts paid to the estate of a deceased employee, or to beneficiaries of a deceased employee, for death benefits, or for wages of an employee who dies before the date for payment of the wages. However, the payments (except the excludable amount of death benefits) must be included in the income tax return of the estate or beneficiary who acquires the right to receive the amounts by reason of the employee's death, unless the payments are wages includable in a taxable period of the deceased.
- (g) **Blind, deaf or totally disabled persons.** Amounts paid to a person who has been certified as blind, deaf or totally disabled on a form prescribed by the Department. The employer shall not withhold taxes beginning with the first payroll period ending, or first payment of wages made without regard to a payroll period, on or after the date when the certificate is furnished to the employer. This exemption shall continue to apply to all periods and payments thereafter unless re-examination shows that the taxpayer no longer qualifies as a person who is blind, deaf, or totally disabled. If the taxpayer no longer qualifies for the exclusion after re-examination, the existing certificate allowing for the exclusion from withholding shall be treated as follows: (1) If the date of the re-examination is after June 30 and before January 1, withholding is not required for the entire calendar year in which the re-examination occurred; (2) If the date of the re-examination is after January 1 but before July 1, withholding is required as of July 1. Although withholding is not required from the wages of a blind, deaf or totally disabled person if the above required conditions are met, the employer must furnish to the employee and the Department a Form HW-2 showing the total wages and other required information. The wages of a blind, deaf or totally disabled person also must be included in the "Total Wages" on Forms HW-14 and HW-30. The employee must include the wages in their income tax return.
- (h) **Fees of public officials.** Fees, paid by persons other than the government or a government agency, to public officials for the performance of their duties, such as those paid to notaries and sheriffs. However, the recipients must include these fees in their income tax return.
- (i) **Jurors, witnesses, certain public officials.** Per diem amounts, mileage or fees paid to jurors and witnesses, or to public officials (such as election officials) rendering a temporary and nonrecurring service or who serve not more than once a year. Such amounts are includable in the income tax return of the recipient.
- (j) **Newspaper carriers under 18.** Remuneration for services performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution. Though not subject to withholding, the remuneration must be included in the income tax return of the recipient.
- (k) **Sale of newspapers and magazines, certain services.** Remuneration for services performed by an individual in, and at the time of, the sale of newspapers or magazines to ultimate consumers, under an arrangement under which the individual's compensation is based on the retention of the excess of the fixed price at which the newspapers are sold over the amount at which the newspapers or magazines are charged to the individual, whether or not the individual is guaranteed a minimum amount of compensation for such service, or is entitled to be credited with the unsold newspapers or magazines turned back. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.
- (l) **Tips or gratuities.** Tips or gratuities paid directly to an employee by a customer in any medium other than cash, or cash tips of less than \$20 in any calendar month, and not accounted for to the employer. If an employee receives tips or gratuities of \$20 or more in any calendar month and is required to furnish his or her employer with a statement of tips and gratuities, then withholding is required. However, all tips and gratuities must be included in the income tax return of the recipient.
- (m) **Casual services, not in trade or business.** Cash remuneration for services not in the course of the employer's trade or business, including domestic services, performed in any calendar quarter by an employee for an employer. Though not subject to withholding, such remuneration must be included in the income tax return of the recipient.

However, the remuneration is subject to withholding if:

- 1) the cash remuneration paid for the service is \$50 or more per calendar quarter, and
- 2) the service is performed by an individual who is regularly employed by the employer to perform the service.

For purposes of this exemption, an individual shall be deemed to be regularly employed by an employer during the calendar quarter only if:

- 1) on each of some 24 days during the quarter, such individual performs for such employer, for some portion of the day, service not in the course of the employer's trade or business, or
 - 2) the individual was regularly employed (as determined under clause (1) of this paragraph) by the employer in the performance of services during the preceding calendar quarter.
- (n) **Certain crew members.** Remuneration for services performed as an officer or member of the crew aboard a vessel engaged in foreign, interstate, intercoastal, coastwide or noncontiguous trade and remuneration for services performed as an officer or member of the crew of an airplane traveling between points in the State and points outside the State. However, taxes may be withheld from the wages of an officer or crew member of a vessel, in the coastwide trade between ports in the State if the withholding is pursuant to a voluntary agreement between the officer or crew member and the employer. Though not subject to withholding, officers and crew members who are residents of the State must include their entire wages in their income tax returns. Nonresidents must include their wages for services performed in the State in their income tax returns. See Tax Information Release No. 2007-03, RE: Imposition of Hawaii State Income Tax on Income Earned by Nonresident Merchant Seamen and Withholding Obligations of Employers of Nonresident Merchant Seamen, for more information.
- (o) **Noncash remuneration, not in trade or business.** Remuneration for services not in the course of the employer's trade or business, including domestic services, to the extent paid in any medium other than cash. Unless covered by paragraph (e), the fair market value of remuneration must be shown on Form HW-2 as a separate item, or on separate information return, federal Form 1099-NEC, and such value must be included in the income tax return of the recipient.
- (p) **Expense allowances, etc.** Amounts paid specifically, either as advances or reimbursements, for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer. The traveling and other reimbursed expenses, in order to be excluded from withholding, must be identified either by making a separate payment or by specifically indicating the separate amounts where ordinary wages and expense allowances are combined in a single payment. However, the employer is required to show the amount of such advances or reimbursements on Form HW-2 as a separate item, unless the employer requires an accounting by the employee showing that the amount does not exceed the ordinary and necessary expenses incurred in the business of the employer.
- (q) **Noncash remuneration, retail salesperson.** Noncash remuneration for services performed by a retail salesperson, where the services are ordinarily performed for commissions in cash. However, the employer is required to show this remuneration on Form HW-2 as a separate item. The recipient must include commission income on their income tax return.
- (r) **Remuneration for services performed as an employee by a duly ordained, commissioned, or licensed minister of a church in the exercise of the employee's ministry or by a member of a religious order in the exercise of duties required by the order.** Although not subject to withholding, remuneration subject to this paragraph shall be reported on the income tax return as income of the recipient. For purposes of this exemption, the term religious order is defined in federal Revenue Procedure 91-20, 1991-1 CB 524.

Remuneration excluded from gross income, including:

- (s) **Retirement system benefits.** Rights, benefits and other income under the State retirement system, exempted by section 88-91, HRS, and comparable rights, benefits and other income under any other public retirement system.
- (t) **Pensions.** Compensation received in the form of a pension for past services.
- (u) **Social Security and tier 1 railroad retirement benefits.**
- (v) **Persons affected with leprosy.** Compensation paid to a patient affected with Hansen's Disease employed by the State in any hospital, settlement, or place for the treatment of Hansen's Disease.
- (w) **Income not subject to taxation by the State under the Constitution and laws of the United States.**
- (x) **Except as otherwise expressly provided, payments made by the United States or this State, under an Act of Congress or a law of this State, which by express provisions or administrative regulation or interpretation are exempt from both the normal and surtaxes of the United States, even though not so exempted by the Internal Revenue Code itself.**

— Any person who claims that payments not listed above are excluded by other statutory provision(s) should present the facts to the Department and request a ruling. The request for ruling should be addressed to:

Department of Taxation
 Technical Section
 P. O. Box 259
 Honolulu, Hawaii 96809-0259

Compensation which is not subject to withholding, but includable in gross income, must be reported on Form HW-2.

Section 12. — EMPLOYEE’S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE, FORM HW-4:

Employee Must Furnish You With a Form HW-4 —

Before the employee starts work, the employee must give a completed Form HW-4 to the employer. Form HW-4 shows the employee’s withholding allowances. Withholding allowances are based on the employee’s personal exemption(s) and (standard or itemized) deductions. An employee may claim fewer, but not more, withholding allowances than the employee is entitled to claim. Form HW-4 must show whether the employee is married and entitled to file a joint Hawaii income tax return. An employee is not considered married if the employee is legally separated from their spouse under a decree of divorce or separate maintenance, or meets the requirements of Internal Revenue Code section 7703(b) relating to “Certain Married Individuals Living Apart.” If you believe that an employee has claimed excessive allowances for their situation (generally more than 10) or has misstated their marital status, you should send a copy of the Form HW-4 for that employee to the Tax Assessor in the district tax office where you file your withholding tax returns. See Tax Information Release No. 95-4 for more information.

If an employee does not furnish you with a Form HW-4, you are required to withhold tax as if the employee was single and had claimed no withholding allowance.

You may use commercially printed forms substantially the same as Form HW-4. You may **not** use federal Form W-4.

How Many Withholding Allowances May an Employee Claim?

An employee is entitled to the following withholding allowances:

- (a) An allowance if no one can claim the employee as a dependent.
- (b) An allowance if the employee is single and has only one job or, if married, has only one job and the employee’s spouse does not work.
- (c) An allowance for the employee’s spouse if no one can claim the spouse as a dependent and the spouse is not claiming a withholding allowance on Form HW-4.
- (d) An allowance for age if the employee is at least 65 years old and no one else can claim the employee as a dependent. The employee may also claim an additional allowance if the spouse is at least 65 years old, no one can claim the spouse as a dependent, and the spouse is not claiming an allowance for himself or herself on Form HW-4.
- (e) An allowance for each dependent for which the taxpayer may claim an exemption on the federal income tax return.
- (f) An additional allowance if the employee has at least \$250 of estimated tax credits.
- (g) Additional allowances for estimated itemized deductions as determined on the Deductions Worksheet provided with Form HW-4.
- (h) An additional allowance if the employee is filing as head of household for that taxable year.

When Is a New Form HW-4 Recommended or Required?

Instruct each employee that the employee may be required to furnish you with a new certificate (Form HW-4) if there is a change in marital status or number of withholding allowances. The allowances claimed must not exceed the number of allowances to which the employee is entitled.

The employee **should** furnish you with a new certificate at the earliest possible date if there is a change in the employee’s marital status and the employee is now entitled to file a joint Hawaii income tax return or if the number of allowances the employee is entitled to claim is greater than the number of allowances claimed by the employee on the certificate in effect.

The employee **must** furnish you with a new certificate **within 10 days** if there is a change in the employee’s marital status and the employee is no longer entitled to file a joint Hawaii income tax return or if the number of allowances the employee is entitled to claim is less than the number of allowances claimed by the employee on the certificate in effect. Situations in which the employee must file a new certificate within 10 days include:

- (a) When the employee becomes divorced or legally separated.
- (b) When the spouse, for whom the employee has claimed an allowance, claims an allowance on a separate certificate.
- (c) When the employee finds that a dependent for whom an allowance was claimed no longer qualifies as a dependent.
- (d) When the employee no longer qualifies for a Hawaii income tax exemption as a nonresident spouse of a servicemember. See Tax Information Release No. 2010-01.

The employee **must** furnish you with a new certificate **on or before December 1** of the year in which the change occurs when the amount of tax to be withheld is not affected until the next calendar year. If the change occurs in December, a new certificate must be furnished to you **within 10 days** of the change. Situations in which the employee must file a new certificate by December 1 (or within 10 days of a change in December) include:

- (a) When the employee’s spouse has died.

(b) When the employee's dependent has died.

When Does a Form HW-4 Take Effect?

The certificate furnished by the employee is effective as of the first payroll period ending on or after the date on which such certificate is furnished. If the wages are paid without regard to a payroll period, the certificate is effective as of the first payment of wages on or after the date on which it is furnished. The certificate remains in effect until the employee furnishes you with a new certificate. Refer to Section 12, under "When is a New Form HW-4 Recommended or Required?"

Note that, by rule, nonresident employees of contractors performing work for a construction project in Hawaii do not qualify for an income tax withholding exemption.

When a certificate is furnished to replace an existing certificate, it is effective as of the first payment of wages made on or after the 30th day after the date on which the new certificate is furnished. You may elect to make the certificate effective beginning with any payment of wages made on or after the date on which the certificate is furnished.

For example, if a new certificate is furnished on April 29 or April 30 and the payroll is monthly, payment of wages being made on the last day of the month, such certificate is effective as of May 31, but the employer may, at his election, make it effective as of April 30.

In certain cases, a new certificate does not take effect until the next calendar year. Examples include the: death of a spouse (unless an additional allowance on account of age has been claimed for the spouse and the age of 65 was not attained prior to death) and death of a dependent.

Section 13. — EMPLOYEE'S STATEMENT TO EMPLOYER CONCERNING NONRESIDENCE IN THE STATE OF HAWAII, FORM HW-6: Under Hawaii law, a nonresident is defined as "every individual other than a resident." A resident is defined as "(1) every individual domiciled in the State, and (2) every other individual whether domiciled in the State or not, who resides in the State. To 'reside' in the State means to be in the State for other than a temporary or transitory purpose. Every individual who is in the State more than two hundred days of the taxable year in the aggregate shall be presumed to be a resident of the State. This presumption may be overcome by evidence satisfactory to the Department that the individual maintains a permanent place of abode outside of the State and is in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of the person's presence or absence in compliance with military or naval orders of the United States, or while engaged in aviation or navigation, or while a student at any institution of learning."

In order for an employee to establish that he or she is not a resident, the employee must furnish you with a statement in the form prescribed by the Department (Form HW-6), signed by the employee under the penalties set forth in section 231-36, HRS. If withholding is not required on an employee's wages for services performed in the State, you must file Form HW-7, Exemption From Withholding on Nonresident Employee's Wages, along with the original Form HW-6 with the Department. Keep a copy of your employee's Form HW-6 for your records. If withholding is not required on an employee's wages for services performed outside the State, you do not have to file Form HW-7 with the Department. Keep your employee's Form HW-6 for your records.

If an employee files a Form HW-6 with you, treat the form as effective (employee as having shown that he or she is a nonresident) as of the first payroll period ending (or first payment of wages made without regard to a payroll period), (1) on or after the date that you file Form HW-7 and Form HW-6 with the Department, if withholding is not required on an employee's wages for services performed in the State, or (2) on or after the date that an employee files a Form HW-6 with you, if withholding is not required on an employee's wages for services performed outside the State.

You should no longer treat Form HW-6 as effective if you are notified by the Department that the employee's residence status is being investigated. A copy of this notice will be sent by the Department to the employee. Both you and the employee will be notified of the Department's decision. If the Department notifies you after the investigation that the employee is a nonresident, you should thereafter treat the Form HW-6 as effective.

A notice to you from the Department should be effective as of the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after you receive the notice. At your option, notice may be made effective at an earlier date.

An employee who, having furnished Form HW-6, thereafter becomes a resident of the State, must notify you within 10 days, that the employee has become a resident of the State. You must inform the Department of the change, and cease to give effect to the employee's previous Form HW-6 commencing with the first payment of wages made on or after the first day of the calendar month which commences at least 30 days after the notice is given. At your option, the change in residency status may go into effect at any earlier time if you notify the employee of the change.

Section 14. — PAYROLL PERIOD: The following paragraphs discuss payroll periods and how to compute withholding for these payroll periods.

- (a) A “payroll period” is the period of service for which you ordinarily make a payment of wages to an employee. A “miscellaneous payroll period” is a payroll period other than a daily, weekly, biweekly (or other multiple of a week), semimonthly, monthly, quarterly, semiannual, or annual payroll period.
- (b) If the employee has a daily payroll period, withholding is based on the daily wage. Use the “Daily Payroll Period” table or the “Daily or Miscellaneous Payroll Period” formula method in Part 2 of the Appendix. In some cases the weekly basis may be used, as discussed in paragraph (d) of this section.
- (c) If the employee has a miscellaneous payroll period, or has no payroll period, unless paragraph (d) of this section applies, you must use the following method to figure withholding:

Determine the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), then count the number of days from the date of payment back to the latest of these three events: (1) the last payment of wages made during the same calendar year, (2) the date employment commenced if during the same calendar year, or (3) January 1 of the same calendar year. After the number of days is determined, divide the wages by the number of days to determine the average wage per day. Compute the withholding on the average wage per day, using the “Daily Payroll Period” table, or the “Daily or Miscellaneous Payroll Period” formula method in Part 2 the Appendix.

- (d) In cases where an employee is paid for a period of less than one week and signs a statement (under penalties set forth in section 231-36, HRS) that the employee does not work for wages subject to withholding for any other employer during the same calendar week, then the employer is permitted to compute the withholding on the basis of a weekly instead of a daily or miscellaneous payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must, within 10 days, notify the employer to whom the employee gave the written statement and, thereafter, the employer must compute the withholding based upon the “Daily or Miscellaneous Payroll Period” table.
- (e) If supplemental wages, such as bonuses, commissions, or overtime pay, are paid at the same time as regular wages, the amount of tax to be withheld shall be determined as if the aggregate of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the amount of tax to be withheld by aggregating the supplemental wages either with the regular wages for the current payroll period or with the regular wages for the last preceding payroll period within the same calendar year. If supplemental wages are paid to an employee during a calendar year for a period which involves two or more consecutive payroll periods for which other wages also are paid during the same calendar year, at the election of the employer, the amount of tax to be withheld on the supplemental wages must be computed as follows:
 - 1) Determine the average wage for each of the payroll periods by dividing the sum of the supplemental wages and other wages paid for the payroll periods by the number of payroll periods.
 - 2) Determine the withholding for each payroll period as if the amount of the average wage constituted the wages paid for such payroll period.
 - 3) From the sum of the taxes computed on the basis of the average wage per payroll period, subtract the sum of the taxes previously withheld or to be withheld from the wages, other than supplemental wages, for the payroll periods. The remainder, if any, is the amount of tax to be withheld from the supplemental wages.

Section 15. — FIGURING WITHHOLDING: You should figure withholding on the basis of the employee’s Form HW-4 in effect (see Section 12), the payroll period (see Section 14) and the appropriate withholding tax table or formula method in the Appendix.

The withholding tax tables are contained in Part 3 of the Appendix, while the formula method is explained in Parts 1 and 2 of the Appendix. Whether you use the tax tables or the formula method, you should arrive at substantially the same amount of tax to be withheld. If an employee claims more than 10 allowances, however, the formula method will provide a more accurate determination of the amount to withhold than the amount obtained from the tax tables.

If you use the tax tables, be sure to select the correct table according to the employee’s marital status as indicated on Form HW-4, block 3. Next, determine the amount of tax to be withheld by reading down a column of wage brackets, and then across to the column headed by the number of withholding allowances claimed by the employee on their Form HW-4.

If you choose to use the formula method, you may use the annualized method described in Part 1 of the Appendix or the alternative method described in Part 2 of the Appendix. The annualized method allows you to determine the tax to be withheld on the basis of annualized wages. Employers with more than one payroll period may find the annualized method to be helpful for conserving computer memory capacity, since only the annual rates, wage brackets, and allowances need to be stored.

The following rules apply whether you use Part 1, 2, or 3 of the Appendix to determine the tax to be withheld:

- (a) You are not required to withhold tax of less than ten cents from a single wage payment.
- (b) You must treat an employee who qualifies as a “Head of Household” as “Single” for withholding tax purposes.
- (c) If you and the employee agree in writing to withhold an amount more than, but not less than, the amount required by law, the additional amount of withholding is required by law to be deducted and withheld.
- (d) If the payroll period is a multiple of one week other than biweekly, compute the required withholding for the average wage for one week (or for a biweekly period) and multiply by the number of weeks (or biweekly periods) in the payroll period. If the payroll period is a quarterly, semiannual or annual period, compute the required withholding for the average wage for one month and multiply by the number of months in the payroll period.

Section 16. — FILING THE WITHHOLDING TAX RETURN, FORM HW-14:

What to Report —

The “Total Wages Paid” figure should include all wages paid during the period which are subject to withholding, and wages paid to blind, deaf, or totally disabled persons even though excludable from withholding. Refer to Section 11, paragraph (g). The “Total Taxes Withheld” figure should represent the amount of tax withheld from the wages paid during the period.

If no wages were paid and no tax withheld, or if you temporarily cease to pay wages, as in the case of a seasonal business, you must continue to file Form HW-14. Enter “0.00” in the blocks requiring figures for the “Total Wages Paid,” “Total Taxes Withheld” and the “Amount of Payment.”

If you go out of business, or permanently cease to pay wages, and if Form HW-14 is your final return and you are cancelling your withholding account, you should fill in the oval stating this is your FINAL return and you are cancelling this withholding account as of XX XX XXXX (date). You may also complete Form GEW-TA-RV-1 to cancel the withholding account. Refer to Section 5, paragraph (i) for other instructions.

When to File —

Refer to Sections 2 and 3 on when you must file Form HW-14 and pay over the taxes withheld to the Department.

If you have been permitted to make payments on a quarterly basis, and become delinquent in making payments, the Department may at anytime revoke the permission to make payments on a quarterly basis. Instead, you may be required to make payments by the 15th day of the calendar month after the close of the month in which the liability arose and for which the taxes have been withheld, and for each month thereafter.

If you have been permitted to make payments on a quarterly basis, but by a change of circumstances the liability to pay over the taxes withheld exceeds \$5,000 per year, you must make payments on a monthly basis.

Upon application by an employer, the Director may, if good cause is shown, extend the time for making payment and filing Form HW-14 (note, this does not apply to those making semiweekly payments). The extension may not be more than 60 days. Application for the extension must be filed at least 10 days before the regular due date. The extension may be requested by submitting a letter stating the reason for the request. The letter also must include the taxpayer’s name, Hawaii Withholding Tax ID Number and taxpayer’s signature or that of an authorized individual. A letter will be mailed to notify of the Department’s decision to permit or reject the extension request.

Where to File —

You must file Form HW-14 quarterly. You must pay over the taxes withheld to the Department either monthly, quarterly or semi-weekly with Form VP-1. Refer to Sections 3 and 4 for more information.

How to File —

Check your return to make sure it is correct. Sign and date your return. Attach your check or money order for full payment of the taxes withheld. The check or money order must be payable in U.S. dollars drawn on any U.S. bank and made payable to the “Hawaii State Tax Collector.” Write “WH,” the filing period, and your Hawaii Tax I.D. No. on your check or money order. DO NOT SEND CASH.

Electronic Filing (e-file) —

Periodic withholding tax returns (Form HW-14), including amended returns, may be electronically filed (e-filed) and payments can be made through the State’s Internet portal. For more information, go to hitax.hawaii.gov.

NOTE: Effective for taxable periods beginning on or after January 1, 2020, the Department requires certain taxpayers, including employers whose withholding tax liability exceeds \$40,000 annually, to file Forms HW-14 and HW-2s electronically at hitax.hawaii.gov unless a waiver is obtained by filing Form L-110. **IMPORTANT!** A penalty of 2% of the total tax will be assessed if a taxpayer who is required to file electronically fails to do so.

Bulk Filing —

The Department allows the bulk filing of Form HW-14. For more information on bulk filing, go to the Department's Internet Bulk Filing website at tax.hawaii.gov/eservices/bulk/.

Amending the Withholding Tax Return —

If you file your Form HW-14 and later become aware of any changes you must make, you may file an **amended return** to change the Form HW-14 you already filed. Make sure to mark the "Amended return" box on the return.

An annual withholding tax transmittal (Form HW-30) must be filed once a year and used as a transmittal form for Copy 1 of Forms HW-2 and federal Form W-2. If you have any changes to the amount of withholding payments made and reported, you **MUST** amend the affected period by using Form HW-14.

Section 17. — EMPLOYER'S ANNUAL TRANSMITTAL OF HAWAII INCOME TAX WITHHELD FROM WAGES, FORM HW-30:

What to Report —

The "Total Wages" figure reported on Form HW-30, line 2, should include COLA (Cost of Living Allowance), sick pay, and wages paid to a blind, deaf, or totally disabled person. The "Total Wages" figure on Form HW-30 should equal the sum of the "Total Wages" reported on the attached copies of Form HW-2, Statement of Hawaii Income Tax Withheld and Wages Paid. It will not necessarily equal the sum of the "Total Wages Paid" per the Form HW-14 quarterly withholding tax returns filed for the same calendar year.

When to File —

Form HW-30 and Copy A of Form HW-2, issued for the preceding calendar year, must be filed by January 31 following the close of the calendar year.

If you go out of business or permanently cease to pay wages, you must file Form HW-30 with accompanying Forms HW-2 at the same time you file the final Form HW-14.

Complete Form GEW-TA-RV-1 to cancel the withholding account.

Upon application by an employer, the Director may grant an extension of time (not more than 60 days) for the filing of Form HW-30 with accompanying Forms HW-2. Except in a case of termination of business or the like, application for the extension must be filed on or before January 31. The extension may be requested by submitting a letter stating the reason for the request. The letter also must include the taxpayer's name, Hawaii Withholding Tax ID Number and taxpayer's signature or that of an authorized individual. A letter will be mailed to notify of the Department's decision to permit or reject the extension request.

Where to File HW-30 —

Annual withholding tax transmittal (Form HW-30) is a transmittal for paper filing of W-2. Paper file Form HW-30 and Copy A of Forms HW-2 with the Department. Refer to Section 4 for the mailing address.

How to File —

Check Form HW-30 to make sure your name, Hawaii Tax I.D. No., and all figures are correct. Sign and date Form HW-30. Attach Copy A of Forms HW-2 issued for the calendar year.

If an employer's total payroll covers a number of separate units or establishments, the Forms HW-2 may be assembled accordingly.

Electronic Filing (e-file) HW-2 or W-2—

To transmit electronic HW-2 or W-2, please upload via Hawaii Tax Online, Simple File Import or Bulk File. For more information, go to tax.hawaii.gov/eservices/.

Bulk Filing —

The State of Hawaii Department of Taxation (DOTAX) Hawaii's Bulk Filing System (HBFS) enables approved transmitters and reporting agents the ability to electronically transmit multiple returns via SFTP in a single ZIP file. For more information, go to tax.hawaii.gov/eservices/bulk/.

Section 18. — STATEMENT OF HAWAII INCOME TAX WITHHELD AND WAGES PAID, FORM HW-2:

To Whom You Must Furnish a Form HW-2 —

You must furnish Copies B and C of Form HW-2 to every employee (a) upon whose wages deduction and withholding is required, (b) whose wages are not subject to withholding because of his or her blindness, deafness or total disability, and

(c) to whom wages subject to withholding (or payments under wage continuation plans) have been paid in any period during the calendar year (or time of employment).

What to Report —

Each Form HW-2 must show the employee's name, address, and social security number, if any, the employer's name, address and Hawaii Tax I.D. No., the period covered by the statement, the total amount of wages paid to the employee during the period, the amount of income tax deducted and withheld, if any, and such other information as the Director may require. Compensation includable in gross income, but not subject to withholding, must be reported on Form HW-2.

You may use commercially printed forms or the federal Form W-2, provided that all the required information outlined above is included on the form. The Department will not accept Form W-2 if the employer's Hawaii Tax I.D. No. is not clearly shown.

The "Total Wages" figure should include COLA (Cost of Living Allowance), wages paid to a blind, deaf, or totally disabled person, and employer payments of sick pay. If a third-party payor of sick pay has notified you of the amount of sick pay the employee must include in income, report this amount in the "Total Wages" figure. You must either include this amount in income along with the employee's wages, tips and other compensation, or you may furnish the employee with a separate Form HW-2 for this amount. If you decide to issue a separate Form HW-2, you must indicate on the form that the amount is for third-party sick pay. If the third-party payor notifies you of these payments after you have filed your Form HW-30, you MUST amend the affected period by using Form HW-14. If the employer and the third-party payor of sick pay have entered into a valid agency agreement, the third-party payor may issue the Form HW-2 (and file the Form HW-30) in the payor's name. The same procedures prescribed for federal reporting may be followed.

If you are required to furnish an employee with a Form HW-2 see "To Whom You Must Furnish a Form HW-2" above and the employee received noncash remuneration or advances or reimbursements for expenses, the amount must be separately stated on Form HW-2. Refer to Section 11, paragraphs (o), (p), and (q).

Correcting or Reissuing a Form HW-2 —

If it becomes necessary to correct a Form HW-2 after it has been given to an employee, a corrected statement must be issued to the employee. Corrected statements should be clearly marked "Corrected by Employer." If a withholding statement is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" should be furnished to the employee. If you are only correcting the employee's name or social security number, you do not need to issue a corrected statement. Advise the employee to make the correction on the original HW-2. Note, however, that if the employee was given a new social security card because of an adjustment to their alien residence status, and that card shows a different name or social security number than those on a Form HW-2, file a corrected statement to correct the name and/or social security number.

If you make corrections to a Form HW-2 before you file Form HW-30, you should submit the corrected Form HW-2 with Form HW-30. If you make corrections to a Form HW-2 after you file Form HW-30, you should submit the corrected Form HW-2 with an amended Form HW-14 for the affected period. Refer to Section 17.

When to Furnish and File a Form HW-2 —

You must furnish Copies B and C of Form HW-2 and any corrected statements to employees by January 31 of the following calendar year. However, if an employee stops working for you before the end of a calendar year and is not expected to return to work within that calendar year, the statement must be furnished to the employee within 30 days after the date you receive a written request from the employee if the 30-day period ends before January 31.

Upon application by an employer, the Director may grant an extension of time (not more than 60 days) to furnish the withholding statements. Except in a case of termination of employment, application for the extension must be filed on or before January 31.

You must file Form HW-30 and Copy A of Forms HW-2, issued for the preceding calendar year, by January 31 following the close of the calendar year. See Section 17 under "When to File."

Section 19. — RECORDKEEPING REQUIREMENTS: Every employer, who becomes subject to the Hawaii withholding provisions, is required to keep full, complete, regular, and accurate records pertaining to withholding taxes available for inspection by the Department. The records should include but not be limited to:

- (a) Each employee's name, current address and social security number.
- (b) Form HW-4 and Form HW-6 and any attachments, if any, filed by the employee.
- (c) The agreement, if any, between the employer and the employee for withholding additional amounts of tax.
- (d) For each payment of remuneration: the date; the amount (including any sum withheld for any reason); the period of services covered by such payment; the amount of the remuneration which constitute wages subject to withholding;

the amount of tax collected with respect to the remuneration, and if collected at a time other than the time such payment was made, the date the tax was collected.

- (e) The fair market value and date of each payment of non-cash remuneration made to an employee for services performed as a retail commission salesperson, in which no income tax is withheld.
- (f) Copies of any statements furnished by the employee, where tips are received by an employee in the course of the employee's occupation, unless the information disclosed by the statements is recorded on another document retained by the employer.
- (g) Records of all remuneration paid to, including tips reported by, employees.
- (h) Copies of withholding tax returns filed.

You should keep all documents and evidence relating to the withholding until the statute of limitations expires. Usually this is three years from the date the tax return was due or was filed, or two years from the date the tax was paid, whichever is later.

Section 20. — EMPLOYERS ARE LIABLE FOR WITHHELD TAXES: All taxes withheld by an employer under the withholding law must be held in trust by the employer for the State and for payment to the Department in the manner and at the time required by law. If an employer fails, neglects, or refuses to deduct and withhold from the wages paid to an employee or to pay over the amount of tax required, the employer will be liable to pay the amount of tax to the State. An employer may recover from an employee any amount which the employer should have withheld but did not withhold from the employee's wages, if the employer has been required to pay and has paid the amount to the Department out of the employer's own funds.

In addition to the liability described above, if any employer fails, neglects, or refuses to deduct and withhold from the wages paid to any employee or to pay over the amount of tax required, any person, excluding those who have only ministerial duties, who is under a duty to deduct and withhold or pay over the amount of tax required and who willfully fails to perform such duty, will be liable to the State for the amount of tax. The voluntary or involuntary dissolution of the employer or the withdrawal and surrender of its right to engage in business within the State will not discharge the liability imposed.

Section 21. — EMPLOYERS ARE SUBJECT TO CIVIL PENALTIES (ADDITIONS TO TAXES) FOR NONCOMPLIANCE WITH THE LAW: There will be added to the amount of the tax required to be paid to the State:

- (a) For failure to file a tax return on time, unless you have been granted an extension of time for filing, and unless you show that the failure to file is due to reasonable cause and not due to neglect, 5% of the tax for the first month, with an additional 5% for each additional month or part of a month, not exceeding 25% in the aggregate.
- (b) For failure to pay the tax, if any part of any underpayment is due to negligence or intentional disregard of rules but without intent to defraud, up to 25% of the underpayment as determined by the Director.
- (c) For failure to pay the tax, if any part of any underpayment is due to fraud, up to 50% of the underpayment as determined by the Director.
- (d) For failure to pay the tax after filing a tax return on time, if the tax is not completely paid within 60 days of the due date, up to 20% of the underpayment as determined by the Director.
- (e) For failure to file electronically for taxpayers who are required to file electronically a 2% penalty of the total tax will be assessed.
- (f) For failure to pay by EFT for taxpayers who are required to pay by EFT a 2% penalty of the total tax will be assessed.
- (g) For W-2 or HW-2: A penalty of \$25 per failure; provided the penalty shall not exceed \$50 per employee for the following failures:
 - 1) Willfully fails to furnish the statement to the employee by the prescribed due date;
 - 2) Fails to file the statement with the department by the prescribed due date; or
 - 3) Fails to electronically file the statement with the department if the employer is required to file electronically under section 231-8.5 HRS.

On both the tax and the additions to tax described above, you must pay interest at the rate of 2/3 of 1% for each month or part of a month beginning with the first calendar day following the due date for filing the return, or paying the tax, until paid.

Section 22. — CRIMINAL PENALTIES: The following is a list of criminal penalties that you and your employees may be subject to if you violate the withholding requirements:

- (a) Any person who willfully attempts to evade or defeat any tax, or its payment, shall be guilty of a class C felony and subject to a fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment for not more than five years, probation, or a combination of the foregoing.

- (b) Any person required to make a return, make a report, keep any records, supply any information, or secure any license required under title 14, HRS, who willfully fails to make the return, make the report, keep the records, supply the information, or secure the license, shall be guilty of a misdemeanor and subject to a fine of not more than \$25,000 (or up to \$100,000 for a corporation), imprisonment of not more than one year, probation, or a combination of the foregoing.
- (c) Any person who willfully makes and subscribes any return, statement, or other document required to be made under title 14, HRS, that is verified by a written declaration that it is true and correct as to every material matter, and which the person does not believe to be true and correct as to every material matter, shall be guilty of a class C felony and subject to a fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment of not more than three years, probation, or a combination of the foregoing.
- (d) Any person who willfully aids, assists in, or procures, or advises the preparation or presentation of any tax return, affidavit, claim, or other document required to be made under title 14, which is fraudulent or false as to any material matter, regardless of whether the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document shall be guilty of a class C felony and subject to a fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment of not more than three years, probation, or a combination of the foregoing.
- (e) Any person required to collect, account for, and pay over any tax, who willfully fails to collect or truthfully account for and pay over such tax, shall be guilty of a class C felony and fine of not more than \$100,000 (or up to \$500,000 for a corporation), imprisonment of not more than five years, probation, or a combination of the foregoing.

Section 23. — LIST OF TAX FORMS:

BB-1	State of Hawaii Basic Business Application
GEW-TA-RV-1	Notification of Cancellation of Tax Licenses and Tax Permits
HW-2	Statement of Hawaii Income Tax Withheld and Wages Paid (See Section 18.)
HW-4	Employee's Withholding Allowance and Status Certificate (See Section 12.)
HW-6	Employee's Statement to Employer Concerning Nonresidence in the State of Hawaii (See Section 13.)
HW-7	Exemption From Withholding on Nonresident Employee's Wages
HW-14	(Quarterly) Withholding Tax Return (See Section 16.)
HW-30	Employer's Annual Transmittal of Hawaii Income Tax Withheld from Wages (See Section 17.)
ITPS-COA	Change of Address Form
VP-1	Tax Payment Voucher

**STATE OF HAWAII
DEPARTMENT OF TAXATION**

APPENDIX

**HAWAII INCOME TAX WITHHOLDING RATES,
METHODS, AND TAX TABLES**

**Effective as of December 6, 2024 for withholding January 1, 2025 and
thereafter**

**PART 1
ANNUALIZED INCOME TAX WITHHOLDING**

**PART 2
ALTERNATIVE METHOD OF COMPUTING TAX TO BE
WITHHELD UNLESS THE ANNUALIZED METHOD OR
WITHHOLDING TABLES ARE USED**

**PART 3
TAX TABLES FOR INCOME TAX WITHHOLDING**

**Employers using the Tax Tables in Part 3 of this appendix may
disregard the formula methods shown in Part 1 and Part 2.**

PART 1

ANNUALIZED INCOME TAX WITHHOLDING

Value of each regular withholding allowance.....\$1,144
 Extra lump sum withholding allowance amount\$1,650

Annualized Income Tax Withholding: You may determine the tax to be withheld on the basis of annualized wages (using the tax computation method for annual payroll periods), then prorate the tax on the basis of the payroll period actually used. Employers with more than one payroll period (for instance, part-timers paid weekly; full-timers paid semi-monthly) may find this method helpful for conserving computer memory capacity. Only the annual rates below, wage brackets and allowance values need to be stored.

Example: An employee who is single and has only one job, is paid \$500 a week. He claims three withholding allowances (one personal exemption, an allowance since he is single and has only one job, and an allowance for his estimated itemized deductions) on the Employee's Withholding Allowance and Status Certificate (Form HW-4) on file with you.

1. Multiply weekly wage of \$500 x 52 weeks to determine annual wage \$ 26,000.00
2. Subtract withholding allowances (\$1,144 x 3)..... (3,432.00)
3. Subtract extra withholding allowance amount..... (1,650.00)
4. Amount subject to withholding (line 1 minus line 2 and line 3)..... \$ 20,918.00
5. Compute withholding tax on \$20,918 using the WITHHOLDING TAX RATES below for a single person, annual payroll period:
 Tax on first \$19,200..... \$ 552.00
 Tax on remaining \$1,718 at 6.4% 109.95
 Annual withholding tax..... \$ 661.95
6. Compute Weekly withholding tax (\$661.95 / 52 weeks)..... \$ 12.73

ANNUAL PAYROLL PERIOD

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over		
\$ 0	\$ 9,600	1.40% of excess over	\$ 0
\$ 9,600	\$ 14,400	\$ 134.00 plus 3.20% of excess over	\$ 9,600
\$ 14,400	\$ 19,200	\$ 288.00 plus 5.50% of excess over	\$ 14,400
\$ 19,200	\$ 24,000	\$ 552.00 plus 6.40% of excess over	\$ 19,200
\$ 24,000	\$ 36,000	\$ 859.00 plus 6.80% of excess over	\$ 24,000
\$ 36,000	\$ 48,000	\$ 1,675.00 plus 7.20% of excess over	\$ 36,000
\$ 48,000	\$ 125,000	\$ 2,539.00 plus 7.60% of excess over	\$ 48,000
\$125,000.....	\$ 8,391.00 plus 7.90% of excess over		\$ 125,000

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

Over	But not over		
\$ 0	\$ 19,200	1.40% of excess over	\$ 0
\$ 19,200	\$ 28,800	\$ 269.00 plus 3.20% of excess over	\$ 19,200
\$ 28,800	\$ 38,400	\$ 576.00 plus 5.50% of excess over	\$ 28,800
\$ 38,400	\$ 48,000	\$ 1,104.00 plus 6.40% of excess over	\$ 38,400
\$ 48,000	\$ 72,000	\$ 1,718.00 plus 6.80% of excess over	\$ 48,000
\$ 72,000	\$ 96,000	\$ 3,350.00 plus 7.20% of excess over	\$ 72,000
\$ 96,000	\$ 250,000	\$ 5,078.00 plus 7.60% of excess over	\$ 96,000
\$250,000.....	\$16,782.00 plus 7.90% of excess over		\$ 250,000

PART 2

ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD, UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES ARE USED.

WEEKLY PAYROLL PERIOD

Value of each regular withholding allowance\$22.00

Extra lump sum withholding allowance amount\$31.73

If the period is weekly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$22.00.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$22.00; if two, deduct \$44.00; if three, deduct \$66.00; and so forth.
 - c. Deduct the extra lump sum withholding allowance amount of \$31.73.
(If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 185		1.40% of excess over	\$ 0
\$ 185	\$ 277	\$ 2.59 plus	3.20% of excess over	\$ 185
\$ 277	\$ 369	\$ 5.53 plus	5.50% of excess over	\$ 277
\$ 369	\$ 462	\$ 10.59 plus	6.40% of excess over	\$ 369
\$ 462	\$ 692	\$ 16.54 plus	6.80% of excess over	\$ 462
\$ 692	\$ 923	\$ 32.18 plus	7.20% of excess over	\$ 692
\$ 923	\$ 2,404	\$ 48.81 plus	7.60% of excess over	\$ 923
\$ 2,404.....		\$ 161.37 plus	7.90% of excess over	\$ 2,404

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 369		1.40% of excess over	\$ 0
\$ 369	\$ 554	\$ 5.17 plus	3.20% of excess over	\$ 369
\$ 554	\$ 738	\$ 11.09 plus	5.50% of excess over	\$ 554
\$ 738	\$ 923	\$ 21.21 plus	6.40% of excess over	\$ 738
\$ 923	\$ 1,385	\$ 33.05 plus	6.80% of excess over	\$ 923
\$ 1,385	\$ 1,846	\$ 64.47 plus	7.20% of excess over	\$ 1,385
\$ 1,846	\$ 4,808	\$ 97.66 plus	7.60% of excess over	\$ 1,846
\$ 4,808.....		\$ 322.77 plus	7.90% of excess over	\$ 4,808

BIWEEKLY PAYROLL PERIOD

Value of each regular withholding allowance.....\$44.00

Extra lump sum withholding allowance amount\$63.46

If the period is biweekly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$44.00.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$44.00; if two, deduct \$88.00; if three, deduct \$132.00; and so forth.
 - c. Deduct the extra lump sum withholding allowance amount of \$63.46.
(If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

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

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 369		1.40% of excess over	\$ 0
\$ 369	\$ 554	\$ 5.17 plus	3.20% of excess over	\$ 369
\$ 554	\$ 738	\$ 11.09 plus	5.50% of excess over	\$ 554
\$ 738	\$ 923	\$ 21.21 plus	6.40% of excess over	\$ 738
\$ 923	\$ 1,385	\$ 33.05 plus	6.80% of excess over	\$ 923
\$ 1,385	\$ 1,846	\$ 64.47 plus	7.20% of excess over	\$ 1,385
\$ 1,846	\$ 4,808	\$ 97.66 plus	7.60% of excess over	\$ 1,846
\$ 4,808.....	\$	\$ 322.77 plus	7.90% of excess over	\$ 4,808

B. MARRIED PERSONS

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

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 738		1.40% of excess over	\$ 0
\$ 738	\$ 1,108	\$ 10.33 plus	3.20% of excess over	\$ 738
\$ 1,108	\$ 1,477	\$ 22.17 plus	5.50% of excess over	\$ 1,108
\$ 1,477	\$ 1,846	\$ 42.47 plus	6.40% of excess over	\$ 1,477
\$ 1,846	\$ 2,769	\$ 66.09 plus	6.80% of excess over	\$ 1,846
\$ 2,769	\$ 3,692	\$ 128.85 plus	7.20% of excess over	\$ 2,769
\$ 3,692	\$ 9,615	\$ 195.31 plus	7.60% of excess over	\$ 3,692
\$ 9,615.....	\$	\$ 645.46 plus	7.90% of excess over	\$ 9,615

SEMIMONTHLY PAYROLL PERIOD

Value of each regular withholding allowance.....\$47.67
 Extra lump sum withholding allowance amount\$68.75

If the period is semimonthly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$47.67.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$47.67; if two, deduct \$95.34; if three, deduct \$143.01; and so forth.
 - c. Deduct the extra lump sum withholding allowance amount of \$68.75.
 (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>		
\$ 0	\$ 400	1.40% of excess over	\$ 0
\$ 400	\$ 600	\$ 5.60 plus 3.20% of excess over	\$ 400
\$ 600	\$ 800	\$ 12.00 plus 5.50% of excess over	\$ 600
\$ 800	\$ 1,000	\$ 23.00 plus 6.40% of excess over	\$ 800
\$ 1,000	\$ 1,500	\$ 35.80 plus 6.80% of excess over	\$ 1,000
\$ 1,500	\$ 2,000	\$ 69.80 plus 7.20% of excess over	\$ 1,500
\$ 2,000	\$ 5,208	\$ 105.80 plus 7.60% of excess over	\$ 2,000
\$ 5,208.....	\$	\$ 349.61 plus 7.90% of excess over	\$ 5,208

B. MARRIED PERSONS

If the amount of wages

(after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>		
\$ 0	\$ 800	1.40% of excess over	\$ 0
\$ 800	\$ 1,200	\$ 11.20 plus 3.20% of excess over	\$ 800
\$ 1,200	\$ 1,600	\$ 24.00 plus 5.50% of excess over	\$ 1,200
\$ 1,600	\$ 2,000	\$ 46.00 plus 6.40% of excess over	\$ 1,600
\$ 2,000	\$ 3,000	\$ 71.60 plus 6.80% of excess over	\$ 2,000
\$ 3,000	\$ 4,000	\$ 139.60 plus 7.20% of excess over	\$ 3,000
\$ 4,000	\$ 10,417	\$ 211.60 plus 7.60% of excess over	\$ 4,000
\$ 10,417.....	\$	\$ 699.29 plus 7.90% of excess over	\$ 10,417

MONTHLY PAYROLL PERIOD

Value of each regular withholding allowance.....\$95.33
 Extra lump sum withholding allowance amount\$137.50

If the period is monthly, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$95.33.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$95.33; if two, deduct \$190.66; if three, deduct \$285.99; and so forth.
 - c. Deduct the extra lump sum withholding allowance amount of \$137.50.
 (If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

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

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 800		1.40% of excess over	\$ 0
\$ 800	\$ 1,200	\$ 11.20 plus	3.20% of excess over	\$ 800
\$ 1,200	\$ 1,600	\$ 24.00 plus	5.50% of excess over	\$ 1,200
\$ 1,600	\$ 2,000	\$ 46.00 plus	6.40% of excess over	\$ 1,600
\$ 2,000	\$ 3,000	\$ 71.60 plus	6.80% of excess over	\$ 2,000
\$ 3,000	\$ 4,000	\$ 139.60 plus	7.20% of excess over	\$ 3,000
\$ 4,000	\$ 10,417	\$ 211.60 plus	7.60% of excess over	\$ 4,000
\$ 10,417.....		\$ 699.29 plus	7.90% of excess over	\$ 10,417

B. MARRIED PERSONS

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

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 1,600		1.40% of excess over	\$ 0
\$ 1,600	\$ 2,400	\$ 22.40 plus	3.20% of excess over	\$ 1,600
\$ 2,400	\$ 3,200	\$ 48.00 plus	5.50% of excess over	\$ 2,400
\$ 3,200	\$ 4,000	\$ 92.00 plus	6.40% of excess over	\$ 3,200
\$ 4,000	\$ 6,000	\$ 143.20 plus	6.80% of excess over	\$ 4,000
\$ 6,000	\$ 8,000	\$ 279.20 plus	7.20% of excess over	\$ 6,000
\$ 8,000	\$ 20,833	\$ 423.20 plus	7.60% of excess over	\$ 8,000
\$ 20,833.....		\$ 1,398.51 plus	7.90% of excess over	\$ 20,833

DAILY OR MISCELLANEOUS PAYROLL PERIOD

Value of each regular withholding allowance.....\$3.13

Extra lump sum withholding allowance amount\$4.52

If the period is daily or miscellaneous, or if there is no payroll period (refer to section 13) using the daily wage, or the average wage per day, as instructed, proceed as follows:

- Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$3.13.
- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
 - b. If employee claims one allowance, deduct \$3.13; if two, deduct \$6.26; if three, deduct \$9.39; and so forth.
 - c. Deduct the extra lump sum withholding allowance amount of \$4.52.
(If balance is negative, employee's wage is fully exempt).
- Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD

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

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 26		1.40% of excess over	\$ 0
\$ 26	\$ 39	\$ 0.36 plus	3.20% of excess over	\$ 26
\$ 39	\$ 53	\$ 0.78 plus	5.50% of excess over	\$ 39
\$ 53	\$ 66	\$ 1.55 plus	6.40% of excess over	\$ 53
\$ 66	\$ 99	\$ 2.38 plus	6.80% of excess over	\$ 66
\$ 99	\$ 132	\$ 4.62 plus	7.20% of excess over	\$ 99
\$ 132	\$ 342	\$ 7.00 plus	7.60% of excess over	\$ 132
\$ 342.....		\$ 22.96 plus	7.90% of excess over	\$ 342

B. MARRIED PERSONS

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

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>			
\$ 0	\$ 53		1.40% of excess over	\$ 0
\$ 53	\$ 79	\$ 0.74 plus	3.20% of excess over	\$ 53
\$ 79	\$ 105	\$ 1.57 plus	5.50% of excess over	\$ 79
\$ 105	\$ 132	\$ 3.00 plus	6.40% of excess over	\$ 105
\$ 132	\$ 197	\$ 4.73 plus	6.80% of excess over	\$ 132
\$ 197	\$ 263	\$ 9.15 plus	7.20% of excess over	\$ 197
\$ 263	\$ 685	\$ 13.90 plus	7.60% of excess over	\$ 263
\$ 685.....		\$ 45.97 plus	7.90% of excess over	\$ 685

PART 3

TAX TABLES FOR

INCOME TAX WITHHOLDING

Weekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	100	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
220	240	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00
240	260	4.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00
260	280	4.00	4.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
280	300	5.00	4.00	4.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
300	320	6.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00
320	340	7.00	6.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00
340	360	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00	1.00
360	380	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00
380	400	10.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00
400	420	11.00	10.00	9.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
420	440	12.00	11.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00
440	460	14.00	12.00	11.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00	3.00
460	480	15.00	14.00	12.00	11.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00
480	500	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	6.00	5.00	4.00
500	520	18.00	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	6.00	5.00
520	540	19.00	18.00	16.00	15.00	13.00	12.00	10.00	9.00	8.00	7.00	6.00
540	560	20.00	19.00	17.00	16.00	15.00	13.00	12.00	10.00	9.00	8.00	7.00
560	580	22.00	20.00	19.00	17.00	16.00	14.00	13.00	12.00	10.00	9.00	8.00
580	600	23.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00	10.00	9.00
600	620	24.00	23.00	21.00	20.00	18.00	17.00	16.00	14.00	13.00	11.00	10.00
620	640	26.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	13.00	11.00
640	660	27.00	26.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00
660	680	29.00	27.00	26.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00
680	700	30.00	28.00	27.00	25.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00
700	720	31.00	30.00	28.00	27.00	25.00	24.00	22.00	21.00	19.00	18.00	16.00
720	740	33.00	31.00	30.00	28.00	27.00	25.00	24.00	22.00	21.00	19.00	18.00
740	760	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00	22.00	21.00	19.00
760	780	36.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00	22.00	20.00
780	800	37.00	35.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00	22.00
800	820	38.00	37.00	35.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00
820	840	40.00	38.00	37.00	35.00	33.00	32.00	30.00	29.00	27.00	26.00	24.00

Weekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
840	860	41.00	40.00	38.00	37.00	35.00	33.00	32.00	30.00	29.00	27.00	26.00
860	880	43.00	41.00	40.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00	27.00
880	900	44.00	43.00	41.00	39.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00
900	920	46.00	44.00	42.00	41.00	39.00	38.00	36.00	35.00	33.00	31.00	30.00
920	940	47.00	45.00	44.00	42.00	41.00	39.00	38.00	36.00	34.00	33.00	31.00
940	960	48.00	47.00	45.00	44.00	42.00	41.00	39.00	37.00	36.00	34.00	33.00
960	980	50.00	48.00	47.00	45.00	44.00	42.00	40.00	39.00	37.00	36.00	34.00
980	1,000	51.00	50.00	48.00	47.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00
1,000	1,020	53.00	51.00	50.00	48.00	46.00	45.00	43.00	42.00	40.00	39.00	37.00
1,020	1,040	55.00	53.00	51.00	50.00	48.00	46.00	45.00	43.00	42.00	40.00	38.00
1,040	1,060	56.00	54.00	53.00	51.00	49.00	48.00	46.00	45.00	43.00	41.00	40.00
1,060	1,080	58.00	56.00	54.00	53.00	51.00	49.00	48.00	46.00	44.00	43.00	41.00
1,080	1,100	59.00	57.00	56.00	54.00	52.00	51.00	49.00	47.00	46.00	44.00	43.00
1,100	1,120	61.00	59.00	57.00	56.00	54.00	52.00	51.00	49.00	47.00	46.00	44.00
1,120	1,140	62.00	60.00	59.00	57.00	55.00	54.00	52.00	50.00	49.00	47.00	46.00
1,140	1,160	64.00	62.00	60.00	59.00	57.00	55.00	54.00	52.00	50.00	49.00	47.00
1,160	1,180	65.00	63.00	62.00	60.00	58.00	57.00	55.00	53.00	52.00	50.00	48.00
1,180	1,200	67.00	65.00	63.00	62.00	60.00	58.00	57.00	55.00	53.00	52.00	50.00
1,200	1,220	68.00	67.00	65.00	63.00	62.00	60.00	58.00	57.00	55.00	53.00	51.00
1,220	1,240	70.00	68.00	66.00	65.00	63.00	61.00	60.00	58.00	56.00	55.00	53.00
1,240	1,260	71.00	70.00	68.00	66.00	65.00	63.00	61.00	60.00	58.00	56.00	55.00
1,260	1,280	73.00	71.00	69.00	68.00	66.00	64.00	63.00	61.00	59.00	58.00	56.00
1,280	1,300	74.00	73.00	71.00	69.00	68.00	66.00	64.00	63.00	61.00	59.00	58.00
1,300	1,320	76.00	74.00	72.00	71.00	69.00	67.00	66.00	64.00	62.00	61.00	59.00
1,320	1,340	77.00	76.00	74.00	72.00	71.00	69.00	67.00	66.00	64.00	62.00	61.00
1,340	1,360	79.00	77.00	76.00	74.00	72.00	70.00	69.00	67.00	65.00	64.00	62.00
1,360	1,380	80.00	79.00	77.00	75.00	74.00	72.00	70.00	69.00	67.00	65.00	64.00
1,380	1,400	82.00	80.00	79.00	77.00	75.00	74.00	72.00	70.00	69.00	67.00	65.00
1,400	1,420	83.00	82.00	80.00	78.00	77.00	75.00	73.00	72.00	70.00	68.00	67.00
1,420	1,440	85.00	83.00	82.00	80.00	78.00	77.00	75.00	73.00	72.00	70.00	68.00
1,440	1,460	86.00	85.00	83.00	81.00	80.00	78.00	76.00	75.00	73.00	71.00	70.00
1,460	1,480	88.00	86.00	85.00	83.00	81.00	80.00	78.00	76.00	75.00	73.00	71.00
1,480	1,500	89.00	88.00	86.00	84.00	83.00	81.00	79.00	78.00	76.00	74.00	73.00
1,500	1,520	91.00	89.00	88.00	86.00	84.00	83.00	81.00	79.00	78.00	76.00	74.00
1,520	1,540	93.00	91.00	89.00	88.00	86.00	84.00	82.00	81.00	79.00	77.00	76.00
1,540	1,560	94.00	92.00	91.00	89.00	87.00	86.00	84.00	82.00	81.00	79.00	77.00
1,560	1,580	96.00	94.00	92.00	91.00	89.00	87.00	86.00	84.00	82.00	81.00	79.00
1,580	1,600	97.00	95.00	94.00	92.00	90.00	89.00	87.00	85.00	84.00	82.00	80.00
1,600	1,620	99.00	97.00	95.00	94.00	92.00	90.00	89.00	87.00	85.00	84.00	82.00
1,620	1,640	100.00	98.00	97.00	95.00	93.00	92.00	90.00	88.00	87.00	85.00	83.00
1,640	1,660	102.00	100.00	98.00	97.00	95.00	93.00	92.00	90.00	88.00	87.00	85.00
1,660	1,680	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	90.00	88.00	86.00
1,680	1,700	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	90.00	88.00
1,700	1,720	106.00	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	89.00
1,720	1,740	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	94.00	93.00	91.00

Weekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
1,740	1,760	109.00	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	94.00	93.00
1,760	1,780	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00	94.00
1,780	1,800	112.00	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00
1,800	1,820	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00	97.00
1,820	1,840	115.00	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00
1,840	1,860	117.00	115.00	114.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00	100.00
1,860	1,880	118.00	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00
1,880	1,900	120.00	118.00	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00
1,900	1,920	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00	105.00
1,920	1,940	123.00	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00
1,940	1,960	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00	108.00
1,960	1,980	126.00	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00
1,980	2,000	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00	111.00
2,000	2,020	129.00	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00
2,020	2,040	131.00	129.00	127.00	126.00	124.00	122.00	120.00	119.00	117.00	115.00	114.00
2,040	2,060	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00	115.00
2,060	2,080	134.00	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00
2,080	2,100	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00	118.00
2,100	2,120	137.00	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00
2,120	2,140	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00	121.00
2,140	2,160	140.00	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00
2,160	2,180	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00	124.00
2,180	2,200	143.00	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00
2,200	2,220	144.00	143.00	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	127.00
2,220	2,240	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00	129.00
2,240	2,260	147.00	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00
2,260	2,280	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00	132.00
2,280	2,300	150.00	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00
2,300	2,320	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00	135.00
2,320	2,340	153.00	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00
2,340	2,360	155.00	153.00	152.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00	138.00
2,360	2,380	156.00	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00
2,380	2,400	158.00	156.00	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00
2,400	2,420	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00	143.00
2,420	2,440	161.00	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00
2,440	2,460	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00	146.00
2,460	2,480	164.00	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00
2,480	2,500	166.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00	149.00
2,500	2,520	167.00	165.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00
2,520	2,540	169.00	167.00	165.00	164.00	162.00	160.00	158.00	157.00	155.00	153.00	152.00
2,540	2,560	170.00	169.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00	153.00
2,560	2,580	172.00	170.00	169.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00
2,580	2,600	174.00	172.00	170.00	168.00	167.00	165.00	163.00	161.00	160.00	158.00	156.00
2,600	2,620	175.00	173.00	172.00	170.00	168.00	166.00	165.00	163.00	161.00	160.00	158.00
2,620	2,640	177.00	175.00	173.00	172.00	170.00	168.00	166.00	165.00	163.00	161.00	159.00

Weekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,640	2,660	178.00	177.00	175.00	173.00	171.00	170.00	168.00	166.00	164.00	163.00	161.00
2,660	2,680	180.00	178.00	176.00	175.00	173.00	171.00	169.00	168.00	166.00	164.00	162.00
2,680	2,700	181.00	180.00	178.00	176.00	175.00	173.00	171.00	169.00	168.00	166.00	164.00
2,700	2,720	183.00	181.00	180.00	178.00	176.00	174.00	173.00	171.00	169.00	167.00	166.00
2,720	2,740	185.00	183.00	181.00	179.00	178.00	176.00	174.00	172.00	171.00	169.00	167.00
2,740	2,760	186.00	184.00	183.00	181.00	179.00	178.00	176.00	174.00	172.00	171.00	169.00
2,760	2,780	188.00	186.00	184.00	183.00	181.00	179.00	177.00	176.00	174.00	172.00	170.00
2,780	2,800	189.00	188.00	186.00	184.00	182.00	181.00	179.00	177.00	175.00	174.00	172.00
		AMOUNT OF INCOME TAX TO BE WITHHELD										
		7.9% of excess over \$2,800 plus										
2,800 & over		190.00	188.00	187.00	185.00	183.00	181.00	180.00	178.00	176.00	175.00	173.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	100	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
220	240	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00
240	260	3.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00
260	280	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
280	300	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
300	320	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00
320	340	4.00	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00
340	360	4.00	4.00	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00
360	380	5.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00
380	400	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	2.00	2.00
400	420	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	2.00
420	440	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	2.00
440	460	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00
460	480	7.00	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00
480	500	8.00	7.00	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00
500	520	9.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00
520	540	9.00	9.00	8.00	7.00	6.00	6.00	5.00	5.00	5.00	4.00	4.00
540	560	10.00	9.00	9.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00	4.00
560	580	11.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00
580	600	11.00	11.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00
600	620	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00
620	640	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	5.00
640	660	15.00	13.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00
660	680	16.00	15.00	13.00	12.00	11.00	10.00	10.00	9.00	8.00	7.00	7.00
680	700	17.00	16.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00
700	720	18.00	17.00	16.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00
720	740	19.00	18.00	17.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00
740	760	20.00	19.00	18.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00
760	780	21.00	20.00	19.00	18.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00
780	800	23.00	21.00	20.00	19.00	17.00	16.00	15.00	14.00	13.00	11.00	11.00
800	820	24.00	22.00	21.00	20.00	19.00	17.00	16.00	15.00	14.00	13.00	11.00
820	840	25.00	24.00	22.00	21.00	20.00	18.00	17.00	16.00	15.00	14.00	12.00
840	860	26.00	25.00	24.00	22.00	21.00	20.00	18.00	17.00	16.00	15.00	14.00
860	880	28.00	26.00	25.00	23.00	22.00	21.00	19.00	18.00	17.00	16.00	15.00
880	900	29.00	27.00	26.00	25.00	23.00	22.00	21.00	19.00	18.00	17.00	16.00
900	920	30.00	29.00	27.00	26.00	25.00	23.00	22.00	20.00	19.00	18.00	17.00
920	940	31.00	30.00	29.00	27.00	26.00	24.00	23.00	22.00	20.00	19.00	18.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
940	960	33.00	31.00	30.00	29.00	27.00	26.00	24.00	23.00	21.00	20.00	19.00
960	980	34.00	33.00	31.00	30.00	28.00	27.00	26.00	24.00	23.00	21.00	20.00
980	1,000	35.00	34.00	32.00	31.00	30.00	28.00	27.00	25.00	24.00	23.00	21.00
1,000	1,020	37.00	35.00	34.00	32.00	31.00	30.00	28.00	27.00	25.00	24.00	23.00
1,020	1,040	38.00	37.00	35.00	34.00	32.00	31.00	29.00	28.00	27.00	25.00	24.00
1,040	1,060	40.00	38.00	37.00	35.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00
1,060	1,080	41.00	39.00	38.00	36.00	35.00	33.00	32.00	31.00	29.00	28.00	26.00
1,080	1,100	42.00	41.00	39.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00	28.00
1,100	1,120	44.00	42.00	41.00	39.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00
1,120	1,140	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00	33.00	32.00	30.00
1,140	1,160	46.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00	33.00	31.00
1,160	1,180	48.00	46.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00	33.00
1,180	1,200	49.00	48.00	46.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00
1,200	1,220	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00	38.00	37.00	35.00
1,220	1,240	52.00	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00	38.00	37.00
1,240	1,260	53.00	52.00	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00	38.00
1,260	1,280	54.00	53.00	51.00	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00
1,280	1,300	56.00	54.00	53.00	51.00	50.00	48.00	47.00	45.00	44.00	42.00	41.00
1,300	1,320	57.00	56.00	54.00	53.00	51.00	50.00	48.00	47.00	45.00	44.00	42.00
1,320	1,340	59.00	57.00	56.00	54.00	53.00	51.00	50.00	48.00	47.00	45.00	44.00
1,340	1,360	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00	48.00	46.00	45.00
1,360	1,380	61.00	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00	48.00	46.00
1,380	1,400	63.00	61.00	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00	48.00
1,400	1,420	64.00	63.00	61.00	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00
1,420	1,440	65.00	64.00	62.00	61.00	59.00	58.00	56.00	55.00	53.00	52.00	50.00
1,440	1,460	67.00	65.00	64.00	62.00	61.00	59.00	58.00	56.00	55.00	53.00	52.00
1,460	1,480	68.00	67.00	65.00	64.00	62.00	61.00	59.00	58.00	56.00	55.00	53.00
1,480	1,500	70.00	68.00	67.00	65.00	63.00	62.00	60.00	59.00	57.00	56.00	54.00
1,500	1,520	71.00	70.00	68.00	66.00	65.00	63.00	62.00	60.00	59.00	57.00	56.00
1,520	1,540	73.00	71.00	69.00	68.00	66.00	65.00	63.00	62.00	60.00	59.00	57.00
1,540	1,560	74.00	72.00	71.00	69.00	68.00	66.00	65.00	63.00	62.00	60.00	59.00
1,560	1,580	76.00	74.00	72.00	71.00	69.00	68.00	66.00	64.00	63.00	61.00	60.00
1,580	1,600	77.00	75.00	74.00	72.00	71.00	69.00	67.00	66.00	64.00	63.00	61.00
1,600	1,620	78.00	77.00	75.00	74.00	72.00	70.00	69.00	67.00	66.00	64.00	63.00
1,620	1,640	80.00	78.00	77.00	75.00	73.00	72.00	70.00	69.00	67.00	66.00	64.00
1,640	1,660	81.00	80.00	78.00	77.00	75.00	73.00	72.00	70.00	69.00	67.00	65.00
1,660	1,680	83.00	81.00	80.00	78.00	76.00	75.00	73.00	72.00	70.00	68.00	67.00
1,680	1,700	84.00	83.00	81.00	79.00	78.00	76.00	75.00	73.00	71.00	70.00	68.00
1,700	1,720	86.00	84.00	82.00	81.00	79.00	78.00	76.00	74.00	73.00	71.00	70.00
1,720	1,740	87.00	85.00	84.00	82.00	81.00	79.00	78.00	76.00	74.00	73.00	71.00
1,740	1,760	88.00	87.00	85.00	84.00	82.00	81.00	79.00	77.00	76.00	74.00	73.00
1,760	1,780	90.00	88.00	87.00	85.00	84.00	82.00	80.00	79.00	77.00	76.00	74.00
1,780	1,800	91.00	90.00	88.00	87.00	85.00	83.00	82.00	80.00	79.00	77.00	76.00
1,800	1,820	93.00	91.00	90.00	88.00	86.00	85.00	83.00	82.00	80.00	79.00	77.00
1,820	1,840	94.00	93.00	91.00	89.00	88.00	86.00	85.00	83.00	82.00	80.00	78.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,840	1,860	96.00	94.00	92.00	91.00	89.00	88.00	86.00	85.00	83.00	81.00	80.00
1,860	1,880	97.00	96.00	94.00	92.00	91.00	89.00	88.00	86.00	84.00	83.00	81.00
1,880	1,900	99.00	97.00	95.00	94.00	92.00	91.00	89.00	87.00	86.00	84.00	83.00
1,900	1,920	100.00	98.00	97.00	95.00	94.00	92.00	90.00	89.00	87.00	86.00	84.00
1,920	1,940	102.00	100.00	98.00	97.00	95.00	94.00	92.00	90.00	89.00	87.00	86.00
1,940	1,960	103.00	101.00	100.00	98.00	97.00	95.00	93.00	92.00	90.00	89.00	87.00
1,960	1,980	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	92.00	90.00	88.00
1,980	2,000	106.00	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	90.00
2,000	2,020	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	95.00	93.00	91.00
2,020	2,040	109.00	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	94.00	93.00
2,040	2,060	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00	94.00
2,060	2,080	112.00	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00
2,080	2,100	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00	97.00
2,100	2,120	115.00	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00
2,120	2,140	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00	100.00
2,140	2,160	118.00	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00
2,160	2,180	120.00	118.00	117.00	115.00	113.00	112.00	110.00	108.00	106.00	105.00	103.00
2,180	2,200	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00	105.00
2,200	2,220	123.00	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00
2,220	2,240	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00	108.00
2,240	2,260	126.00	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00
2,260	2,280	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00	111.00
2,280	2,300	129.00	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00
2,300	2,320	131.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00	115.00	114.00
2,320	2,340	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00	115.00
2,340	2,360	134.00	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00
2,360	2,380	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00	118.00
2,380	2,400	137.00	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00
2,400	2,420	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00	121.00
2,420	2,440	140.00	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00
2,440	2,460	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00	124.00
2,460	2,480	143.00	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00
2,480	2,500	144.00	143.00	141.00	139.00	138.00	136.00	134.00	132.00	131.00	129.00	127.00
2,500	2,520	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00	129.00
2,520	2,540	147.00	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00
2,540	2,560	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00	132.00
2,560	2,580	150.00	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00
2,580	2,600	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00	135.00
2,600	2,620	153.00	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00
2,620	2,640	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00	138.00
2,640	2,660	156.00	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00
2,660	2,680	158.00	156.00	155.00	153.00	151.00	150.00	148.00	146.00	144.00	143.00	141.00
2,680	2,700	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00	143.00
2,700	2,720	161.00	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00
2,720	2,740	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00	146.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,740	2,760	164.00	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00
2,760	2,780	165.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00	149.00
2,780	2,800	167.00	165.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00
2,800	2,820	169.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00	153.00	152.00
2,820	2,840	170.00	168.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00	153.00
2,840	2,860	172.00	170.00	168.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00
2,860	2,880	173.00	171.00	170.00	168.00	166.00	165.00	163.00	161.00	160.00	158.00	156.00
2,880	2,900	175.00	173.00	171.00	170.00	168.00	166.00	165.00	163.00	161.00	160.00	158.00
2,900	2,920	176.00	174.00	173.00	171.00	169.00	168.00	166.00	164.00	163.00	161.00	159.00
2,920	2,940	178.00	176.00	174.00	173.00	171.00	169.00	168.00	166.00	164.00	163.00	161.00
2,940	2,960	179.00	177.00	176.00	174.00	172.00	171.00	169.00	167.00	166.00	164.00	162.00
2,960	2,980	181.00	179.00	177.00	176.00	174.00	172.00	171.00	169.00	167.00	166.00	164.00
2,980	3,000	182.00	181.00	179.00	177.00	176.00	174.00	172.00	170.00	169.00	167.00	165.00
3,000	3,020	184.00	182.00	180.00	179.00	177.00	175.00	174.00	172.00	170.00	169.00	167.00
3,020	3,040	185.00	184.00	182.00	180.00	179.00	177.00	175.00	174.00	172.00	170.00	169.00
3,040	3,060	187.00	185.00	183.00	182.00	180.00	178.00	177.00	175.00	173.00	172.00	170.00
3,060	3,080	188.00	187.00	185.00	183.00	182.00	180.00	178.00	177.00	175.00	173.00	172.00
3,080	3,100	190.00	188.00	186.00	185.00	183.00	181.00	180.00	178.00	176.00	175.00	173.00
3,100	3,120	191.00	190.00	188.00	186.00	185.00	183.00	181.00	180.00	178.00	176.00	175.00
3,120	3,140	193.00	191.00	189.00	188.00	186.00	184.00	183.00	181.00	179.00	178.00	176.00
3,140	3,160	194.00	193.00	191.00	189.00	188.00	186.00	184.00	183.00	181.00	179.00	178.00
3,160	3,180	196.00	194.00	193.00	191.00	189.00	188.00	186.00	184.00	182.00	181.00	179.00
3,180	3,200	197.00	196.00	194.00	192.00	191.00	189.00	187.00	186.00	184.00	182.00	181.00
3,200	3,220	199.00	197.00	196.00	194.00	192.00	191.00	189.00	187.00	186.00	184.00	182.00
3,220	3,240	200.00	199.00	197.00	195.00	194.00	192.00	190.00	189.00	187.00	185.00	184.00
3,240	3,260	202.00	200.00	199.00	197.00	195.00	194.00	192.00	190.00	189.00	187.00	185.00
3,260	3,280	203.00	202.00	200.00	198.00	197.00	195.00	193.00	192.00	190.00	188.00	187.00
3,280	3,300	205.00	203.00	202.00	200.00	198.00	197.00	195.00	193.00	192.00	190.00	188.00
3,300	3,320	207.00	205.00	203.00	201.00	200.00	198.00	196.00	195.00	193.00	191.00	190.00
3,320	3,340	208.00	206.00	205.00	203.00	201.00	200.00	198.00	196.00	195.00	193.00	191.00
3,340	3,360	210.00	208.00	206.00	205.00	203.00	201.00	200.00	198.00	196.00	195.00	193.00
3,360	3,380	211.00	209.00	208.00	206.00	204.00	203.00	201.00	199.00	198.00	196.00	194.00
3,380	3,400	213.00	211.00	209.00	208.00	206.00	204.00	203.00	201.00	199.00	198.00	196.00
3,400	3,420	214.00	212.00	211.00	209.00	207.00	206.00	204.00	202.00	201.00	199.00	197.00
3,420	3,440	216.00	214.00	212.00	211.00	209.00	207.00	206.00	204.00	202.00	201.00	199.00
3,440	3,460	217.00	215.00	214.00	212.00	210.00	209.00	207.00	205.00	204.00	202.00	200.00
3,460	3,480	219.00	217.00	215.00	214.00	212.00	210.00	209.00	207.00	205.00	204.00	202.00
3,480	3,500	220.00	219.00	217.00	215.00	214.00	212.00	210.00	208.00	207.00	205.00	203.00
3,500	3,520	222.00	220.00	218.00	217.00	215.00	213.00	212.00	210.00	208.00	207.00	205.00
3,520	3,540	223.00	222.00	220.00	218.00	217.00	215.00	213.00	212.00	210.00	208.00	207.00
3,540	3,560	225.00	223.00	221.00	220.00	218.00	216.00	215.00	213.00	211.00	210.00	208.00
3,560	3,580	226.00	225.00	223.00	221.00	220.00	218.00	216.00	215.00	213.00	211.00	210.00
3,580	3,600	228.00	226.00	224.00	223.00	221.00	219.00	218.00	216.00	214.00	213.00	211.00
3,600	3,620	229.00	228.00	226.00	224.00	223.00	221.00	219.00	218.00	216.00	214.00	213.00
3,620	3,640	231.00	229.00	227.00	226.00	224.00	222.00	221.00	219.00	217.00	216.00	214.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
3,640	3,660	232.00	231.00	229.00	227.00	226.00	224.00	222.00	221.00	219.00	217.00	216.00
3,660	3,680	234.00	232.00	231.00	229.00	227.00	226.00	224.00	222.00	220.00	219.00	217.00
3,680	3,700	235.00	234.00	232.00	230.00	229.00	227.00	225.00	224.00	222.00	220.00	219.00
3,700	3,720	237.00	235.00	234.00	232.00	230.00	229.00	227.00	225.00	224.00	222.00	220.00
3,720	3,740	238.00	237.00	235.00	233.00	232.00	230.00	228.00	227.00	225.00	223.00	222.00
3,740	3,760	240.00	238.00	237.00	235.00	233.00	232.00	230.00	228.00	227.00	225.00	223.00
3,760	3,780	241.00	240.00	238.00	236.00	235.00	233.00	231.00	230.00	228.00	226.00	225.00
3,780	3,800	243.00	241.00	240.00	238.00	236.00	235.00	233.00	231.00	230.00	228.00	226.00
3,800	3,820	245.00	243.00	241.00	239.00	238.00	236.00	234.00	233.00	231.00	229.00	228.00
3,820	3,840	246.00	244.00	243.00	241.00	239.00	238.00	236.00	234.00	233.00	231.00	229.00
3,840	3,860	248.00	246.00	244.00	243.00	241.00	239.00	238.00	236.00	234.00	233.00	231.00
3,860	3,880	249.00	247.00	246.00	244.00	242.00	241.00	239.00	237.00	236.00	234.00	232.00
3,880	3,900	251.00	249.00	247.00	246.00	244.00	242.00	241.00	239.00	237.00	236.00	234.00
3,900	3,920	252.00	250.00	249.00	247.00	245.00	244.00	242.00	240.00	239.00	237.00	235.00
3,920	3,940	254.00	252.00	250.00	249.00	247.00	245.00	244.00	242.00	240.00	239.00	237.00
3,940	3,960	255.00	253.00	252.00	250.00	248.00	247.00	245.00	243.00	242.00	240.00	238.00
3,960	3,980	257.00	255.00	253.00	252.00	250.00	248.00	247.00	245.00	243.00	242.00	240.00
3,980	4,000	258.00	257.00	255.00	253.00	252.00	250.00	248.00	246.00	245.00	243.00	241.00
4,000	4,020	260.00	258.00	256.00	255.00	253.00	251.00	250.00	248.00	246.00	245.00	243.00
4,020	4,040	261.00	260.00	258.00	256.00	255.00	253.00	251.00	250.00	248.00	246.00	245.00
4,040	4,060	263.00	261.00	259.00	258.00	256.00	254.00	253.00	251.00	249.00	248.00	246.00
4,060	4,080	264.00	263.00	261.00	259.00	258.00	256.00	254.00	253.00	251.00	249.00	248.00
4,080	4,100	266.00	264.00	262.00	261.00	259.00	257.00	256.00	254.00	252.00	251.00	249.00
4,100	4,120	267.00	266.00	264.00	262.00	261.00	259.00	257.00	256.00	254.00	252.00	251.00
4,120	4,140	269.00	267.00	265.00	264.00	262.00	260.00	259.00	257.00	255.00	254.00	252.00
4,140	4,160	270.00	269.00	267.00	265.00	264.00	262.00	260.00	259.00	257.00	255.00	254.00
4,160	4,180	272.00	270.00	269.00	267.00	265.00	264.00	262.00	260.00	258.00	257.00	255.00
4,180	4,200	273.00	272.00	270.00	268.00	267.00	265.00	263.00	262.00	260.00	258.00	257.00
4,200	4,220	275.00	273.00	272.00	270.00	268.00	267.00	265.00	263.00	262.00	260.00	258.00
4,220	4,240	276.00	275.00	273.00	271.00	270.00	268.00	266.00	265.00	263.00	261.00	260.00
4,240	4,260	278.00	276.00	275.00	273.00	271.00	270.00	268.00	266.00	265.00	263.00	261.00
4,260	4,280	279.00	278.00	276.00	274.00	273.00	271.00	269.00	268.00	266.00	264.00	263.00
4,280	4,300	281.00	279.00	278.00	276.00	274.00	273.00	271.00	269.00	268.00	266.00	264.00
4,300	4,320	283.00	281.00	279.00	277.00	276.00	274.00	272.00	271.00	269.00	267.00	266.00
4,320	4,340	284.00	282.00	281.00	279.00	277.00	276.00	274.00	272.00	271.00	269.00	267.00
4,340	4,360	286.00	284.00	282.00	281.00	279.00	277.00	276.00	274.00	272.00	271.00	269.00
4,360	4,380	287.00	285.00	284.00	282.00	280.00	279.00	277.00	275.00	274.00	272.00	270.00
4,380	4,400	289.00	287.00	285.00	284.00	282.00	280.00	279.00	277.00	275.00	274.00	272.00
4,400	4,420	290.00	288.00	287.00	285.00	283.00	282.00	280.00	278.00	277.00	275.00	273.00
4,420	4,440	292.00	290.00	288.00	287.00	285.00	283.00	282.00	280.00	278.00	277.00	275.00
4,440	4,460	293.00	291.00	290.00	288.00	286.00	285.00	283.00	281.00	280.00	278.00	276.00
4,460	4,480	295.00	293.00	291.00	290.00	288.00	286.00	285.00	283.00	281.00	280.00	278.00
4,480	4,500	296.00	295.00	293.00	291.00	290.00	288.00	286.00	284.00	283.00	281.00	279.00
4,500	4,520	298.00	296.00	294.00	293.00	291.00	289.00	288.00	286.00	284.00	283.00	281.00
4,520	4,540	299.00	298.00	296.00	294.00	293.00	291.00	289.00	288.00	286.00	284.00	283.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
4,540	4,560	301.00	299.00	297.00	296.00	294.00	292.00	291.00	289.00	287.00	286.00	284.00
4,560	4,580	302.00	301.00	299.00	297.00	296.00	294.00	292.00	291.00	289.00	287.00	286.00
4,580	4,600	304.00	302.00	300.00	299.00	297.00	295.00	294.00	292.00	290.00	289.00	287.00
4,600	4,620	305.00	304.00	302.00	300.00	299.00	297.00	295.00	294.00	292.00	290.00	289.00
4,620	4,640	307.00	305.00	303.00	302.00	300.00	298.00	297.00	295.00	293.00	292.00	290.00
4,640	4,660	308.00	307.00	305.00	303.00	302.00	300.00	298.00	297.00	295.00	293.00	292.00
4,660	4,680	310.00	308.00	307.00	305.00	303.00	302.00	300.00	298.00	296.00	295.00	293.00
4,680	4,700	311.00	310.00	308.00	306.00	305.00	303.00	301.00	300.00	298.00	296.00	295.00
4,700	4,720	313.00	311.00	310.00	308.00	306.00	305.00	303.00	301.00	300.00	298.00	296.00
4,720	4,740	314.00	313.00	311.00	309.00	308.00	306.00	304.00	303.00	301.00	299.00	298.00
4,740	4,760	316.00	314.00	313.00	311.00	309.00	308.00	306.00	304.00	303.00	301.00	299.00
4,760	4,780	317.00	316.00	314.00	312.00	311.00	309.00	307.00	306.00	304.00	302.00	301.00
4,780	4,800	319.00	317.00	316.00	314.00	312.00	311.00	309.00	307.00	306.00	304.00	302.00
4,800	4,820	321.00	319.00	317.00	315.00	314.00	312.00	310.00	309.00	307.00	305.00	304.00
4,820	4,840	322.00	320.00	319.00	317.00	315.00	314.00	312.00	310.00	309.00	307.00	305.00
4,840	4,860	324.00	322.00	320.00	319.00	317.00	315.00	314.00	312.00	310.00	309.00	307.00
4,860	4,880	325.00	323.00	322.00	320.00	318.00	317.00	315.00	313.00	312.00	310.00	308.00
4,880	4,900	327.00	325.00	323.00	322.00	320.00	318.00	317.00	315.00	313.00	312.00	310.00
4,900	4,920	328.00	327.00	325.00	323.00	321.00	320.00	318.00	316.00	315.00	313.00	311.00
4,920	4,940	330.00	328.00	326.00	325.00	323.00	321.00	320.00	318.00	316.00	315.00	313.00
4,940	4,960	331.00	330.00	328.00	326.00	325.00	323.00	321.00	319.00	318.00	316.00	314.00
4,960	4,980	333.00	331.00	330.00	328.00	326.00	324.00	323.00	321.00	319.00	318.00	316.00
4,980	5,000	335.00	333.00	331.00	329.00	328.00	326.00	324.00	322.00	321.00	319.00	317.00
5,000	5,020	336.00	334.00	333.00	331.00	329.00	328.00	326.00	324.00	322.00	321.00	319.00
5,020	5,040	338.00	336.00	334.00	333.00	331.00	329.00	327.00	326.00	324.00	322.00	321.00
5,040	5,060	339.00	338.00	336.00	334.00	332.00	331.00	329.00	327.00	325.00	324.00	322.00
5,060	5,080	341.00	339.00	337.00	336.00	334.00	332.00	331.00	329.00	327.00	325.00	324.00
5,080	5,100	343.00	341.00	339.00	337.00	336.00	334.00	332.00	330.00	329.00	327.00	325.00
5,100	5,120	344.00	342.00	341.00	339.00	337.00	335.00	334.00	332.00	330.00	328.00	327.00
5,120	5,140	346.00	344.00	342.00	340.00	339.00	337.00	335.00	334.00	332.00	330.00	328.00
5,140	5,160	347.00	346.00	344.00	342.00	340.00	339.00	337.00	335.00	333.00	332.00	330.00
5,160	5,180	349.00	347.00	345.00	344.00	342.00	340.00	338.00	337.00	335.00	333.00	331.00
5,180	5,200	350.00	349.00	347.00	345.00	343.00	342.00	340.00	338.00	337.00	335.00	333.00
5,200	5,220	352.00	350.00	349.00	347.00	345.00	343.00	342.00	340.00	338.00	336.00	335.00
5,220	5,240	354.00	352.00	350.00	348.00	347.00	345.00	343.00	341.00	340.00	338.00	336.00
5,240	5,260	355.00	353.00	352.00	350.00	348.00	346.00	345.00	343.00	341.00	340.00	338.00
5,260	5,280	357.00	355.00	353.00	352.00	350.00	348.00	346.00	345.00	343.00	341.00	339.00
5,280	5,300	358.00	357.00	355.00	353.00	351.00	350.00	348.00	346.00	344.00	343.00	341.00
5,300	5,320	360.00	358.00	356.00	355.00	353.00	351.00	349.00	348.00	346.00	344.00	343.00
5,320	5,340	362.00	360.00	358.00	356.00	355.00	353.00	351.00	349.00	348.00	346.00	344.00
5,340	5,360	363.00	361.00	360.00	358.00	356.00	354.00	353.00	351.00	349.00	347.00	346.00
5,360	5,380	365.00	363.00	361.00	359.00	358.00	356.00	354.00	352.00	351.00	349.00	347.00
5,380	5,400	366.00	365.00	363.00	361.00	359.00	358.00	356.00	354.00	352.00	351.00	349.00
5,400	5,420	368.00	366.00	364.00	363.00	361.00	359.00	357.00	356.00	354.00	352.00	350.00
5,420	5,440	369.00	368.00	366.00	364.00	362.00	361.00	359.00	357.00	355.00	354.00	352.00

**Weekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,440	5,460	371.00	369.00	368.00	366.00	364.00	362.00	361.00	359.00	357.00	355.00	354.00
5,460	5,480	373.00	371.00	369.00	367.00	366.00	364.00	362.00	360.00	359.00	357.00	355.00
5,480	5,500	374.00	372.00	371.00	369.00	367.00	365.00	364.00	362.00	360.00	358.00	357.00
5,500	5,520	376.00	374.00	372.00	371.00	369.00	367.00	365.00	364.00	362.00	360.00	358.00
5,520	5,540	377.00	376.00	374.00	372.00	370.00	369.00	367.00	365.00	363.00	362.00	360.00
5,540	5,560	379.00	377.00	375.00	374.00	372.00	370.00	368.00	367.00	365.00	363.00	362.00
5,560	5,580	380.00	379.00	377.00	375.00	374.00	372.00	370.00	368.00	367.00	365.00	363.00
5,580	5,600	382.00	380.00	379.00	377.00	375.00	373.00	372.00	370.00	368.00	366.00	365.00
		AMOUNT OF INCOME TAX TO BE WITHHELD										
		7.9% of excess over \$5,600 plus										
5,600	& over	383.00	381.00	379.00	378.00	376.00	374.00	372.00	371.00	369.00	367.00	365.00

Biweekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
380	400	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00
420	440	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00
440	460	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00
460	480	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
480	500	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
500	520	8.00	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
520	540	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00	0.00
540	560	9.00	8.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00
560	580	10.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00
580	600	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
600	620	11.00	9.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
620	640	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00
640	660	13.00	11.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
660	680	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00
680	700	15.00	13.00	11.00	9.00	8.00	6.00	5.00	4.00	4.00	3.00	3.00
700	720	16.00	14.00	11.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00	3.00
720	740	17.00	15.00	12.00	10.00	9.00	8.00	6.00	5.00	4.00	4.00	3.00
740	760	18.00	16.00	14.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00
760	780	19.00	17.00	15.00	12.00	10.00	9.00	8.00	6.00	5.00	4.00	4.00
780	800	21.00	18.00	16.00	13.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00
800	820	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00
820	840	23.00	20.00	18.00	16.00	13.00	11.00	9.00	8.00	7.00	5.00	5.00
840	860	24.00	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00	5.00
860	880	26.00	23.00	20.00	18.00	15.00	13.00	11.00	9.00	8.00	6.00	5.00
880	900	27.00	24.00	21.00	19.00	16.00	14.00	12.00	10.00	9.00	7.00	6.00
900	920	28.00	25.00	23.00	20.00	17.00	15.00	13.00	11.00	9.00	8.00	6.00
920	940	29.00	27.00	24.00	21.00	19.00	16.00	14.00	11.00	10.00	8.00	7.00
940	960	31.00	28.00	25.00	22.00	20.00	17.00	15.00	12.00	10.00	9.00	8.00
960	980	32.00	29.00	26.00	24.00	21.00	18.00	16.00	14.00	11.00	10.00	8.00

Biweekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
980	1,000	33.00	30.00	28.00	25.00	22.00	19.00	17.00	15.00	12.00	10.00	9.00
1,000	1,020	35.00	32.00	29.00	26.00	23.00	21.00	18.00	16.00	13.00	11.00	10.00
1,020	1,040	36.00	33.00	30.00	27.00	25.00	22.00	19.00	17.00	14.00	12.00	10.00
1,040	1,060	37.00	34.00	31.00	29.00	26.00	23.00	20.00	18.00	16.00	13.00	11.00
1,060	1,080	39.00	36.00	33.00	30.00	27.00	24.00	22.00	19.00	17.00	14.00	12.00
1,080	1,100	40.00	37.00	34.00	31.00	28.00	26.00	23.00	20.00	18.00	15.00	13.00
1,100	1,120	41.00	38.00	35.00	33.00	30.00	27.00	24.00	21.00	19.00	16.00	14.00
1,120	1,140	43.00	40.00	37.00	34.00	31.00	28.00	25.00	23.00	20.00	17.00	15.00
1,140	1,160	44.00	41.00	38.00	35.00	32.00	29.00	27.00	24.00	21.00	19.00	16.00
1,160	1,180	46.00	43.00	40.00	37.00	34.00	31.00	28.00	25.00	22.00	20.00	17.00
1,180	1,200	47.00	44.00	41.00	38.00	35.00	32.00	29.00	26.00	24.00	21.00	18.00
1,200	1,220	48.00	45.00	42.00	39.00	36.00	33.00	30.00	28.00	25.00	22.00	19.00
1,220	1,240	50.00	47.00	44.00	41.00	38.00	35.00	32.00	29.00	26.00	23.00	21.00
1,240	1,260	51.00	48.00	45.00	42.00	39.00	36.00	33.00	30.00	27.00	25.00	22.00
1,260	1,280	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00	29.00	26.00	23.00
1,280	1,300	54.00	51.00	48.00	45.00	42.00	39.00	36.00	33.00	30.00	27.00	24.00
1,300	1,320	55.00	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00	28.00	26.00
1,320	1,340	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00	33.00	30.00	27.00
1,340	1,360	58.00	55.00	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00	28.00
1,360	1,380	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00	32.00	29.00
1,380	1,400	60.00	57.00	55.00	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00
1,400	1,420	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00	32.00
1,420	1,440	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	39.00	36.00	33.00
1,440	1,460	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00
1,460	1,480	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	39.00	36.00
1,480	1,500	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	40.00	37.00
1,500	1,520	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	39.00
1,520	1,540	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	40.00
1,540	1,560	72.00	69.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00
1,560	1,580	73.00	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00
1,580	1,600	75.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00
1,600	1,620	76.00	73.00	70.00	67.00	63.00	60.00	57.00	55.00	52.00	49.00	46.00
1,620	1,640	78.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00
1,640	1,660	79.00	76.00	73.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00
1,660	1,680	80.00	77.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00
1,680	1,700	82.00	79.00	76.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00
1,700	1,720	83.00	80.00	77.00	74.00	71.00	67.00	64.00	61.00	58.00	55.00	52.00
1,720	1,740	85.00	82.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00
1,740	1,760	86.00	83.00	80.00	77.00	74.00	70.00	67.00	64.00	61.00	58.00	55.00
1,760	1,780	88.00	84.00	81.00	78.00	75.00	72.00	69.00	65.00	62.00	59.00	56.00
1,780	1,800	89.00	86.00	83.00	80.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00
1,800	1,820	91.00	87.00	84.00	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00
1,820	1,840	92.00	89.00	86.00	82.00	79.00	76.00	73.00	70.00	67.00	63.00	60.00
1,840	1,860	93.00	90.00	87.00	84.00	81.00	78.00	74.00	71.00	68.00	65.00	62.00
1,860	1,880	95.00	92.00	88.00	85.00	82.00	79.00	76.00	73.00	69.00	66.00	63.00

Biweekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,880	1,900	96.00	93.00	90.00	87.00	84.00	80.00	77.00	74.00	71.00	68.00	65.00
1,900	1,920	98.00	95.00	91.00	88.00	85.00	82.00	79.00	76.00	72.00	69.00	66.00
1,920	1,940	99.00	96.00	93.00	90.00	86.00	83.00	80.00	77.00	74.00	71.00	67.00
1,940	1,960	101.00	97.00	94.00	91.00	88.00	85.00	82.00	78.00	75.00	72.00	69.00
1,960	1,980	102.00	99.00	96.00	93.00	89.00	86.00	83.00	80.00	77.00	74.00	70.00
1,980	2,000	104.00	100.00	97.00	94.00	91.00	88.00	84.00	81.00	78.00	75.00	72.00
2,000	2,020	105.00	102.00	99.00	95.00	92.00	89.00	86.00	83.00	80.00	76.00	73.00
2,020	2,040	107.00	103.00	100.00	97.00	94.00	91.00	87.00	84.00	81.00	78.00	75.00
2,040	2,060	108.00	105.00	102.00	98.00	95.00	92.00	89.00	86.00	82.00	79.00	76.00
2,060	2,080	110.00	107.00	103.00	100.00	97.00	93.00	90.00	87.00	84.00	81.00	78.00
2,080	2,100	111.00	108.00	105.00	101.00	98.00	95.00	92.00	88.00	85.00	82.00	79.00
2,100	2,120	113.00	110.00	106.00	103.00	100.00	96.00	93.00	90.00	87.00	84.00	80.00
2,120	2,140	114.00	111.00	108.00	104.00	101.00	98.00	95.00	91.00	88.00	85.00	82.00
2,140	2,160	116.00	113.00	109.00	106.00	103.00	99.00	96.00	93.00	90.00	86.00	83.00
2,160	2,180	117.00	114.00	111.00	107.00	104.00	101.00	97.00	94.00	91.00	88.00	85.00
2,180	2,200	119.00	116.00	112.00	109.00	106.00	102.00	99.00	96.00	93.00	89.00	86.00
2,200	2,220	121.00	117.00	114.00	110.00	107.00	104.00	100.00	97.00	94.00	91.00	88.00
2,220	2,240	122.00	119.00	115.00	112.00	109.00	105.00	102.00	99.00	95.00	92.00	89.00
2,240	2,260	124.00	120.00	117.00	114.00	110.00	107.00	103.00	100.00	97.00	94.00	91.00
2,260	2,280	125.00	122.00	118.00	115.00	112.00	108.00	105.00	102.00	98.00	95.00	92.00
2,280	2,300	127.00	123.00	120.00	117.00	113.00	110.00	107.00	103.00	100.00	97.00	93.00
2,300	2,320	128.00	125.00	121.00	118.00	115.00	111.00	108.00	105.00	101.00	98.00	95.00
2,320	2,340	130.00	126.00	123.00	120.00	116.00	113.00	110.00	106.00	103.00	100.00	96.00
2,340	2,360	131.00	128.00	124.00	121.00	118.00	114.00	111.00	108.00	104.00	101.00	98.00
2,360	2,380	133.00	129.00	126.00	123.00	119.00	116.00	113.00	109.00	106.00	103.00	99.00
2,380	2,400	134.00	131.00	127.00	124.00	121.00	117.00	114.00	111.00	107.00	104.00	101.00
2,400	2,420	136.00	132.00	129.00	126.00	122.00	119.00	116.00	112.00	109.00	106.00	102.00
2,420	2,440	137.00	134.00	131.00	127.00	124.00	121.00	117.00	114.00	110.00	107.00	104.00
2,440	2,460	139.00	135.00	132.00	129.00	125.00	122.00	119.00	115.00	112.00	109.00	105.00
2,460	2,480	140.00	137.00	134.00	130.00	127.00	124.00	120.00	117.00	114.00	110.00	107.00
2,480	2,500	142.00	138.00	135.00	132.00	128.00	125.00	122.00	118.00	115.00	112.00	108.00
2,500	2,520	143.00	140.00	137.00	133.00	130.00	127.00	123.00	120.00	117.00	113.00	110.00
2,520	2,540	145.00	141.00	138.00	135.00	131.00	128.00	125.00	121.00	118.00	115.00	111.00
2,540	2,560	146.00	143.00	140.00	136.00	133.00	130.00	126.00	123.00	120.00	116.00	113.00
2,560	2,580	148.00	145.00	141.00	138.00	134.00	131.00	128.00	124.00	121.00	118.00	114.00
2,580	2,600	149.00	146.00	143.00	139.00	136.00	133.00	129.00	126.00	123.00	119.00	116.00
2,600	2,620	151.00	148.00	144.00	141.00	138.00	134.00	131.00	127.00	124.00	121.00	117.00
2,620	2,640	152.00	149.00	146.00	142.00	139.00	136.00	132.00	129.00	126.00	122.00	119.00
2,640	2,660	154.00	151.00	147.00	144.00	141.00	137.00	134.00	131.00	127.00	124.00	121.00
2,660	2,680	155.00	152.00	149.00	145.00	142.00	139.00	135.00	132.00	129.00	125.00	122.00
2,680	2,700	157.00	154.00	150.00	147.00	144.00	140.00	137.00	134.00	130.00	127.00	124.00
2,700	2,720	159.00	155.00	152.00	148.00	145.00	142.00	138.00	135.00	132.00	128.00	125.00
2,720	2,740	160.00	157.00	153.00	150.00	147.00	143.00	140.00	137.00	133.00	130.00	127.00
2,740	2,760	162.00	158.00	155.00	152.00	148.00	145.00	141.00	138.00	135.00	131.00	128.00
2,760	2,780	163.00	160.00	156.00	153.00	150.00	146.00	143.00	140.00	136.00	133.00	130.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,780	2,800	165.00	161.00	158.00	155.00	151.00	148.00	145.00	141.00	138.00	134.00	131.00
2,800	2,820	166.00	163.00	159.00	156.00	153.00	149.00	146.00	143.00	139.00	136.00	133.00
2,820	2,840	168.00	164.00	161.00	158.00	154.00	151.00	148.00	144.00	141.00	138.00	134.00
2,840	2,860	169.00	166.00	162.00	159.00	156.00	152.00	149.00	146.00	142.00	139.00	136.00
2,860	2,880	171.00	167.00	164.00	161.00	157.00	154.00	151.00	147.00	144.00	141.00	137.00
2,880	2,900	172.00	169.00	165.00	162.00	159.00	155.00	152.00	149.00	145.00	142.00	139.00
2,900	2,920	174.00	170.00	167.00	164.00	160.00	157.00	154.00	150.00	147.00	144.00	140.00
2,920	2,940	175.00	172.00	169.00	165.00	162.00	159.00	155.00	152.00	148.00	145.00	142.00
2,940	2,960	177.00	173.00	170.00	167.00	163.00	160.00	157.00	153.00	150.00	147.00	143.00
2,960	2,980	178.00	175.00	172.00	168.00	165.00	162.00	158.00	155.00	152.00	148.00	145.00
2,980	3,000	180.00	176.00	173.00	170.00	166.00	163.00	160.00	156.00	153.00	150.00	146.00
3,000	3,020	181.00	178.00	175.00	171.00	168.00	165.00	161.00	158.00	155.00	151.00	148.00
3,020	3,040	183.00	179.00	176.00	173.00	169.00	166.00	163.00	159.00	156.00	153.00	149.00
3,040	3,060	184.00	181.00	178.00	174.00	171.00	168.00	164.00	161.00	158.00	154.00	151.00
3,060	3,080	186.00	183.00	179.00	176.00	172.00	169.00	166.00	162.00	159.00	156.00	152.00
3,080	3,100	187.00	184.00	181.00	177.00	174.00	171.00	167.00	164.00	161.00	157.00	154.00
3,100	3,120	189.00	186.00	182.00	179.00	176.00	172.00	169.00	165.00	162.00	159.00	155.00
3,120	3,140	190.00	187.00	184.00	180.00	177.00	174.00	170.00	167.00	164.00	160.00	157.00
3,140	3,160	192.00	189.00	185.00	182.00	179.00	175.00	172.00	169.00	165.00	162.00	159.00
3,160	3,180	193.00	190.00	187.00	183.00	180.00	177.00	173.00	170.00	167.00	163.00	160.00
3,180	3,200	195.00	192.00	188.00	185.00	182.00	178.00	175.00	172.00	168.00	165.00	162.00
3,200	3,220	197.00	193.00	190.00	186.00	183.00	180.00	176.00	173.00	170.00	166.00	163.00
3,220	3,240	198.00	195.00	191.00	188.00	185.00	181.00	178.00	175.00	171.00	168.00	165.00
3,240	3,260	200.00	196.00	193.00	190.00	186.00	183.00	179.00	176.00	173.00	169.00	166.00
3,260	3,280	201.00	198.00	194.00	191.00	188.00	184.00	181.00	178.00	174.00	171.00	168.00
3,280	3,300	203.00	199.00	196.00	193.00	189.00	186.00	183.00	179.00	176.00	172.00	169.00
3,300	3,320	204.00	201.00	197.00	194.00	191.00	187.00	184.00	181.00	177.00	174.00	171.00
3,320	3,340	206.00	202.00	199.00	196.00	192.00	189.00	186.00	182.00	179.00	176.00	172.00
3,340	3,360	207.00	204.00	200.00	197.00	194.00	190.00	187.00	184.00	180.00	177.00	174.00
3,360	3,380	209.00	205.00	202.00	199.00	195.00	192.00	189.00	185.00	182.00	179.00	175.00
3,380	3,400	210.00	207.00	203.00	200.00	197.00	193.00	190.00	187.00	183.00	180.00	177.00
3,400	3,420	212.00	208.00	205.00	202.00	198.00	195.00	192.00	188.00	185.00	182.00	178.00
3,420	3,440	213.00	210.00	207.00	203.00	200.00	197.00	193.00	190.00	186.00	183.00	180.00
3,440	3,460	215.00	211.00	208.00	205.00	201.00	198.00	195.00	191.00	188.00	185.00	181.00
3,460	3,480	216.00	213.00	210.00	206.00	203.00	200.00	196.00	193.00	190.00	186.00	183.00
3,480	3,500	218.00	214.00	211.00	208.00	204.00	201.00	198.00	194.00	191.00	188.00	184.00
3,500	3,520	219.00	216.00	213.00	209.00	206.00	203.00	199.00	196.00	193.00	189.00	186.00
3,520	3,540	221.00	217.00	214.00	211.00	207.00	204.00	201.00	197.00	194.00	191.00	187.00
3,540	3,560	222.00	219.00	216.00	212.00	209.00	206.00	202.00	199.00	196.00	192.00	189.00
3,560	3,580	224.00	221.00	217.00	214.00	210.00	207.00	204.00	200.00	197.00	194.00	190.00
3,580	3,600	225.00	222.00	219.00	215.00	212.00	209.00	205.00	202.00	199.00	195.00	192.00
3,600	3,620	227.00	224.00	220.00	217.00	214.00	210.00	207.00	203.00	200.00	197.00	193.00
3,620	3,640	228.00	225.00	222.00	218.00	215.00	212.00	208.00	205.00	202.00	198.00	195.00
3,640	3,660	230.00	227.00	223.00	220.00	217.00	213.00	210.00	207.00	203.00	200.00	197.00
3,660	3,680	231.00	228.00	225.00	221.00	218.00	215.00	211.00	208.00	205.00	201.00	198.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,680	3,700	233.00	230.00	226.00	223.00	220.00	216.00	213.00	210.00	206.00	203.00	200.00
3,700	3,720	235.00	231.00	228.00	224.00	221.00	218.00	214.00	211.00	208.00	204.00	201.00
3,720	3,740	236.00	233.00	229.00	226.00	223.00	219.00	216.00	213.00	209.00	206.00	203.00
3,740	3,760	238.00	234.00	231.00	228.00	224.00	221.00	217.00	214.00	211.00	207.00	204.00
3,760	3,780	239.00	236.00	232.00	229.00	226.00	222.00	219.00	216.00	212.00	209.00	206.00
3,780	3,800	241.00	237.00	234.00	231.00	227.00	224.00	221.00	217.00	214.00	210.00	207.00
3,800	3,820	242.00	239.00	235.00	232.00	229.00	225.00	222.00	219.00	215.00	212.00	209.00
3,820	3,840	244.00	240.00	237.00	234.00	230.00	227.00	224.00	220.00	217.00	214.00	210.00
3,840	3,860	245.00	242.00	238.00	235.00	232.00	228.00	225.00	222.00	218.00	215.00	212.00
3,860	3,880	247.00	243.00	240.00	237.00	233.00	230.00	227.00	223.00	220.00	217.00	213.00
3,880	3,900	248.00	245.00	241.00	238.00	235.00	231.00	228.00	225.00	221.00	218.00	215.00
3,900	3,920	250.00	246.00	243.00	240.00	236.00	233.00	230.00	226.00	223.00	220.00	216.00
3,920	3,940	251.00	248.00	245.00	241.00	238.00	235.00	231.00	228.00	224.00	221.00	218.00
3,940	3,960	253.00	249.00	246.00	243.00	239.00	236.00	233.00	229.00	226.00	223.00	219.00
3,960	3,980	254.00	251.00	248.00	244.00	241.00	238.00	234.00	231.00	228.00	224.00	221.00
3,980	4,000	256.00	252.00	249.00	246.00	242.00	239.00	236.00	232.00	229.00	226.00	222.00
4,000	4,020	257.00	254.00	251.00	247.00	244.00	241.00	237.00	234.00	231.00	227.00	224.00
4,020	4,040	259.00	255.00	252.00	249.00	245.00	242.00	239.00	235.00	232.00	229.00	225.00
4,040	4,060	260.00	257.00	254.00	250.00	247.00	244.00	240.00	237.00	234.00	230.00	227.00
4,060	4,080	262.00	259.00	255.00	252.00	248.00	245.00	242.00	238.00	235.00	232.00	228.00
4,080	4,100	263.00	260.00	257.00	253.00	250.00	247.00	243.00	240.00	237.00	233.00	230.00
4,100	4,120	265.00	262.00	258.00	255.00	252.00	248.00	245.00	241.00	238.00	235.00	231.00
4,120	4,140	266.00	263.00	260.00	256.00	253.00	250.00	246.00	243.00	240.00	236.00	233.00
4,140	4,160	268.00	265.00	261.00	258.00	255.00	251.00	248.00	245.00	241.00	238.00	235.00
4,160	4,180	269.00	266.00	263.00	259.00	256.00	253.00	249.00	246.00	243.00	239.00	236.00
4,180	4,200	271.00	268.00	264.00	261.00	258.00	254.00	251.00	248.00	244.00	241.00	238.00
4,200	4,220	273.00	269.00	266.00	262.00	259.00	256.00	252.00	249.00	246.00	242.00	239.00
4,220	4,240	274.00	271.00	267.00	264.00	261.00	257.00	254.00	251.00	247.00	244.00	241.00
4,240	4,260	276.00	272.00	269.00	266.00	262.00	259.00	255.00	252.00	249.00	245.00	242.00
4,260	4,280	277.00	274.00	270.00	267.00	264.00	260.00	257.00	254.00	250.00	247.00	244.00
4,280	4,300	279.00	275.00	272.00	269.00	265.00	262.00	259.00	255.00	252.00	248.00	245.00
4,300	4,320	280.00	277.00	273.00	270.00	267.00	263.00	260.00	257.00	253.00	250.00	247.00
4,320	4,340	282.00	278.00	275.00	272.00	268.00	265.00	262.00	258.00	255.00	252.00	248.00
4,340	4,360	283.00	280.00	276.00	273.00	270.00	266.00	263.00	260.00	256.00	253.00	250.00
4,360	4,380	285.00	281.00	278.00	275.00	271.00	268.00	265.00	261.00	258.00	255.00	251.00
4,380	4,400	286.00	283.00	279.00	276.00	273.00	269.00	266.00	263.00	259.00	256.00	253.00
4,400	4,420	288.00	284.00	281.00	278.00	274.00	271.00	268.00	264.00	261.00	258.00	254.00
4,420	4,440	289.00	286.00	283.00	279.00	276.00	273.00	269.00	266.00	262.00	259.00	256.00
4,440	4,460	291.00	287.00	284.00	281.00	277.00	274.00	271.00	267.00	264.00	261.00	257.00
4,460	4,480	292.00	289.00	286.00	282.00	279.00	276.00	272.00	269.00	266.00	262.00	259.00
4,480	4,500	294.00	290.00	287.00	284.00	280.00	277.00	274.00	270.00	267.00	264.00	260.00
4,500	4,520	295.00	292.00	289.00	285.00	282.00	279.00	275.00	272.00	269.00	265.00	262.00
4,520	4,540	297.00	293.00	290.00	287.00	283.00	280.00	277.00	273.00	270.00	267.00	263.00
4,540	4,560	298.00	295.00	292.00	288.00	285.00	282.00	278.00	275.00	272.00	268.00	265.00
4,560	4,580	300.00	297.00	293.00	290.00	286.00	283.00	280.00	276.00	273.00	270.00	266.00

Biweekly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,580	4,600	301.00	298.00	295.00	291.00	288.00	285.00	281.00	278.00	275.00	271.00	268.00
4,600	4,620	303.00	300.00	296.00	293.00	290.00	286.00	283.00	279.00	276.00	273.00	269.00
4,620	4,640	304.00	301.00	298.00	294.00	291.00	288.00	284.00	281.00	278.00	274.00	271.00
4,640	4,660	306.00	303.00	299.00	296.00	293.00	289.00	286.00	283.00	279.00	276.00	273.00
4,660	4,680	307.00	304.00	301.00	297.00	294.00	291.00	287.00	284.00	281.00	277.00	274.00
4,680	4,700	309.00	306.00	302.00	299.00	296.00	292.00	289.00	286.00	282.00	279.00	276.00
4,700	4,720	311.00	307.00	304.00	300.00	297.00	294.00	290.00	287.00	284.00	280.00	277.00
4,720	4,740	312.00	309.00	305.00	302.00	299.00	295.00	292.00	289.00	285.00	282.00	279.00
4,740	4,760	314.00	310.00	307.00	304.00	300.00	297.00	293.00	290.00	287.00	283.00	280.00
4,760	4,780	315.00	312.00	308.00	305.00	302.00	298.00	295.00	292.00	288.00	285.00	282.00
4,780	4,800	317.00	313.00	310.00	307.00	303.00	300.00	297.00	293.00	290.00	286.00	283.00
4,800	4,820	318.00	315.00	311.00	308.00	305.00	301.00	298.00	295.00	291.00	288.00	285.00
4,820	4,840	320.00	316.00	313.00	310.00	306.00	303.00	300.00	296.00	293.00	290.00	286.00
4,840	4,860	321.00	318.00	314.00	311.00	308.00	304.00	301.00	298.00	294.00	291.00	288.00
4,860	4,880	323.00	319.00	316.00	313.00	309.00	306.00	303.00	299.00	296.00	293.00	289.00
4,880	4,900	324.00	321.00	317.00	314.00	311.00	307.00	304.00	301.00	297.00	294.00	291.00
4,900	4,920	326.00	322.00	319.00	316.00	312.00	309.00	306.00	302.00	299.00	296.00	292.00
4,920	4,940	327.00	324.00	321.00	317.00	314.00	311.00	307.00	304.00	300.00	297.00	294.00
4,940	4,960	329.00	325.00	322.00	319.00	315.00	312.00	309.00	305.00	302.00	299.00	295.00
4,960	4,980	331.00	327.00	324.00	320.00	317.00	314.00	310.00	307.00	304.00	300.00	297.00
4,980	5,000	332.00	329.00	325.00	322.00	318.00	315.00	312.00	308.00	305.00	302.00	298.00
5,000	5,020	334.00	330.00	327.00	323.00	320.00	317.00	313.00	310.00	307.00	303.00	300.00
5,020	5,040	335.00	332.00	328.00	325.00	321.00	318.00	315.00	311.00	308.00	305.00	301.00
5,040	5,060	337.00	333.00	330.00	326.00	323.00	320.00	316.00	313.00	310.00	306.00	303.00
5,060	5,080	338.00	335.00	332.00	328.00	325.00	321.00	318.00	314.00	311.00	308.00	304.00
5,080	5,100	340.00	337.00	333.00	330.00	326.00	323.00	319.00	316.00	313.00	309.00	306.00
5,100	5,120	342.00	338.00	335.00	331.00	328.00	324.00	321.00	317.00	314.00	311.00	307.00
5,120	5,140	343.00	340.00	336.00	333.00	329.00	326.00	322.00	319.00	316.00	312.00	309.00
5,140	5,160	345.00	341.00	338.00	334.00	331.00	327.00	324.00	321.00	317.00	314.00	311.00
5,160	5,180	346.00	343.00	339.00	336.00	332.00	329.00	325.00	322.00	319.00	315.00	312.00
5,180	5,200	348.00	344.00	341.00	338.00	334.00	331.00	327.00	324.00	320.00	317.00	314.00
5,200	5,220	350.00	346.00	343.00	339.00	336.00	332.00	329.00	325.00	322.00	318.00	315.00
5,220	5,240	351.00	348.00	344.00	341.00	337.00	334.00	330.00	327.00	323.00	320.00	317.00
5,240	5,260	353.00	349.00	346.00	342.00	339.00	335.00	332.00	328.00	325.00	321.00	318.00
5,260	5,280	354.00	351.00	347.00	344.00	340.00	337.00	333.00	330.00	326.00	323.00	320.00
5,280	5,300	356.00	352.00	349.00	345.00	342.00	338.00	335.00	332.00	328.00	325.00	321.00
5,300	5,320	357.00	354.00	350.00	347.00	344.00	340.00	337.00	333.00	330.00	326.00	323.00
5,320	5,340	359.00	356.00	352.00	349.00	345.00	342.00	338.00	335.00	331.00	328.00	324.00
5,340	5,360	361.00	357.00	354.00	350.00	347.00	343.00	340.00	336.00	333.00	329.00	326.00
5,360	5,380	362.00	359.00	355.00	352.00	348.00	345.00	341.00	338.00	334.00	331.00	327.00
5,380	5,400	364.00	360.00	357.00	353.00	350.00	346.00	343.00	339.00	336.00	332.00	329.00
5,400	5,420	365.00	362.00	358.00	355.00	351.00	348.00	344.00	341.00	338.00	334.00	331.00
5,420	5,440	367.00	363.00	360.00	356.00	353.00	350.00	346.00	343.00	339.00	336.00	332.00
5,440	5,460	368.00	365.00	362.00	358.00	355.00	351.00	348.00	344.00	341.00	337.00	334.00
5,460	5,480	370.00	367.00	363.00	360.00	356.00	353.00	349.00	346.00	342.00	339.00	335.00
5,480	5,500	372.00	368.00	365.00	361.00	358.00	354.00	351.00	347.00	344.00	340.00	337.00

AMOUNT OF INCOME TAX TO BE WITHHELD
7.9% of excess over \$5,500 plus

5,500 & over	372.00	369.00	365.00	362.00	359.00	355.00	352.00	348.00	345.00	341.00	338.00
--------------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
380	400	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00
420	440	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00
440	460	5.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00
460	480	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
480	500	6.00	5.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
500	520	6.00	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
520	540	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00	0.00
540	560	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00
560	580	7.00	6.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00
580	600	7.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
600	620	8.00	7.00	6.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
620	640	8.00	7.00	7.00	6.00	5.00	5.00	4.00	4.00	3.00	2.00	2.00
640	660	8.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
660	680	8.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	4.00	3.00	2.00
680	700	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	3.00
700	720	9.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	4.00	3.00
720	740	9.00	9.00	8.00	7.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00
740	760	10.00	9.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00
760	780	10.00	9.00	9.00	8.00	7.00	7.00	6.00	6.00	5.00	4.00	4.00
780	800	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00
800	820	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	6.00	5.00	4.00
820	840	11.00	10.00	9.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00
840	860	12.00	10.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00
860	880	13.00	11.00	10.00	9.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00
880	900	13.00	12.00	10.00	10.00	9.00	8.00	8.00	7.00	7.00	6.00	5.00
900	920	14.00	12.00	11.00	10.00	9.00	9.00	8.00	8.00	7.00	6.00	6.00
920	940	14.00	13.00	12.00	10.00	10.00	9.00	8.00	8.00	7.00	7.00	6.00
940	960	15.00	14.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00
960	980	16.00	14.00	13.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	7.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
980	1,000	16.00	15.00	14.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00
1,000	1,020	17.00	16.00	14.00	13.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00
1,020	1,040	18.00	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00
1,040	1,060	18.00	17.00	15.00	14.00	13.00	11.00	10.00	9.00	9.00	8.00	8.00
1,060	1,080	19.00	18.00	16.00	15.00	13.00	12.00	10.00	10.00	9.00	9.00	8.00
1,080	1,100	20.00	18.00	17.00	15.00	14.00	13.00	11.00	10.00	9.00	9.00	8.00
1,100	1,120	20.00	19.00	17.00	16.00	15.00	13.00	12.00	10.00	10.00	9.00	8.00
1,120	1,140	21.00	19.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	9.00	9.00
1,140	1,160	21.00	20.00	19.00	17.00	16.00	14.00	13.00	12.00	10.00	10.00	9.00
1,160	1,180	22.00	21.00	19.00	18.00	16.00	15.00	14.00	12.00	11.00	10.00	9.00
1,180	1,200	23.00	21.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00	10.00	10.00
1,200	1,220	24.00	22.00	21.00	19.00	18.00	16.00	15.00	14.00	12.00	11.00	10.00
1,220	1,240	25.00	23.00	21.00	20.00	18.00	17.00	16.00	14.00	13.00	11.00	10.00
1,240	1,260	26.00	24.00	22.00	20.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00
1,260	1,280	28.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	13.00	11.00
1,280	1,300	29.00	26.00	24.00	22.00	20.00	19.00	18.00	16.00	15.00	13.00	12.00
1,300	1,320	30.00	27.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	13.00
1,320	1,340	31.00	28.00	26.00	24.00	22.00	20.00	19.00	17.00	16.00	15.00	13.00
1,340	1,360	32.00	30.00	27.00	25.00	22.00	21.00	19.00	18.00	17.00	15.00	14.00
1,360	1,380	33.00	31.00	28.00	26.00	23.00	21.00	20.00	19.00	17.00	16.00	14.00
1,380	1,400	34.00	32.00	29.00	27.00	25.00	22.00	21.00	19.00	18.00	16.00	15.00
1,400	1,420	35.00	33.00	30.00	28.00	26.00	23.00	21.00	20.00	19.00	17.00	16.00
1,420	1,440	36.00	34.00	32.00	29.00	27.00	24.00	22.00	21.00	19.00	18.00	16.00
1,440	1,460	37.00	35.00	33.00	30.00	28.00	25.00	23.00	21.00	20.00	18.00	17.00
1,460	1,480	39.00	36.00	34.00	31.00	29.00	26.00	24.00	22.00	20.00	19.00	18.00
1,480	1,500	40.00	37.00	35.00	32.00	30.00	28.00	25.00	23.00	21.00	20.00	18.00
1,500	1,520	41.00	38.00	36.00	34.00	31.00	29.00	26.00	24.00	22.00	20.00	19.00
1,520	1,540	42.00	39.00	37.00	35.00	32.00	30.00	27.00	25.00	23.00	21.00	20.00
1,540	1,560	43.00	41.00	38.00	36.00	33.00	31.00	28.00	26.00	24.00	22.00	20.00
1,560	1,580	44.00	42.00	39.00	37.00	34.00	32.00	30.00	27.00	25.00	22.00	21.00
1,580	1,600	46.00	43.00	40.00	38.00	36.00	33.00	31.00	28.00	26.00	23.00	21.00
1,600	1,620	47.00	44.00	41.00	39.00	37.00	34.00	32.00	29.00	27.00	25.00	22.00
1,620	1,640	48.00	45.00	43.00	40.00	38.00	35.00	33.00	30.00	28.00	26.00	23.00
1,640	1,660	49.00	47.00	44.00	41.00	39.00	36.00	34.00	32.00	29.00	27.00	24.00
1,660	1,680	51.00	48.00	45.00	42.00	40.00	37.00	35.00	33.00	30.00	28.00	25.00
1,680	1,700	52.00	49.00	46.00	44.00	41.00	39.00	36.00	34.00	31.00	29.00	26.00
1,700	1,720	53.00	51.00	48.00	45.00	42.00	40.00	37.00	35.00	32.00	30.00	28.00
1,720	1,740	55.00	52.00	49.00	46.00	43.00	41.00	38.00	36.00	34.00	31.00	29.00
1,740	1,760	56.00	53.00	50.00	47.00	45.00	42.00	39.00	37.00	35.00	32.00	30.00
1,760	1,780	57.00	54.00	52.00	49.00	46.00	43.00	41.00	38.00	36.00	33.00	31.00
1,780	1,800	58.00	56.00	53.00	50.00	47.00	44.00	42.00	39.00	37.00	34.00	32.00
1,800	1,820	60.00	57.00	54.00	51.00	48.00	46.00	43.00	40.00	38.00	36.00	33.00
1,820	1,840	61.00	58.00	55.00	53.00	50.00	47.00	44.00	41.00	39.00	37.00	34.00
1,840	1,860	62.00	59.00	57.00	54.00	51.00	48.00	45.00	43.00	40.00	38.00	35.00
1,860	1,880	64.00	61.00	58.00	55.00	52.00	49.00	47.00	44.00	41.00	39.00	36.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,880	1,900	65.00	62.00	59.00	56.00	54.00	51.00	48.00	45.00	42.00	40.00	37.00
1,900	1,920	66.00	63.00	60.00	58.00	55.00	52.00	49.00	46.00	44.00	41.00	39.00
1,920	1,940	67.00	65.00	62.00	59.00	56.00	53.00	51.00	48.00	45.00	42.00	40.00
1,940	1,960	69.00	66.00	63.00	60.00	57.00	55.00	52.00	49.00	46.00	43.00	41.00
1,960	1,980	70.00	67.00	64.00	62.00	59.00	56.00	53.00	50.00	47.00	45.00	42.00
1,980	2,000	72.00	69.00	66.00	63.00	60.00	57.00	54.00	52.00	49.00	46.00	43.00
2,000	2,020	73.00	70.00	67.00	64.00	61.00	58.00	56.00	53.00	50.00	47.00	44.00
2,020	2,040	74.00	71.00	68.00	65.00	63.00	60.00	57.00	54.00	51.00	48.00	46.00
2,040	2,060	76.00	73.00	70.00	67.00	64.00	61.00	58.00	55.00	53.00	50.00	47.00
2,060	2,080	77.00	74.00	71.00	68.00	65.00	62.00	59.00	57.00	54.00	51.00	48.00
2,080	2,100	78.00	75.00	72.00	69.00	66.00	64.00	61.00	58.00	55.00	52.00	49.00
2,100	2,120	80.00	77.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	54.00	51.00
2,120	2,140	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	58.00	55.00	52.00
2,140	2,160	82.00	79.00	76.00	73.00	70.00	67.00	65.00	62.00	59.00	56.00	53.00
2,160	2,180	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00	55.00
2,180	2,200	85.00	82.00	79.00	76.00	73.00	70.00	67.00	64.00	62.00	59.00	56.00
2,200	2,220	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00
2,220	2,240	88.00	85.00	82.00	79.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00
2,240	2,260	89.00	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00	63.00	60.00
2,260	2,280	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00	67.00	64.00	61.00
2,280	2,300	92.00	89.00	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00	62.00
2,300	2,320	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	64.00
2,320	2,340	95.00	92.00	89.00	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00
2,340	2,360	96.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00
2,360	2,380	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00	67.00
2,380	2,400	99.00	96.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00	69.00
2,400	2,420	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00
2,420	2,440	101.00	98.00	96.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00
2,440	2,460	103.00	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00
2,460	2,480	104.00	101.00	98.00	95.00	92.00	89.00	86.00	83.00	80.00	77.00	74.00
2,480	2,500	106.00	103.00	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00
2,500	2,520	107.00	104.00	101.00	98.00	95.00	92.00	89.00	86.00	83.00	80.00	77.00
2,520	2,540	108.00	105.00	102.00	99.00	96.00	93.00	90.00	87.00	84.00	81.00	78.00
2,540	2,560	110.00	107.00	104.00	101.00	98.00	95.00	92.00	89.00	86.00	83.00	80.00
2,560	2,580	111.00	108.00	105.00	102.00	99.00	96.00	93.00	90.00	87.00	84.00	81.00
2,580	2,600	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00	88.00	85.00	82.00
2,600	2,620	114.00	111.00	108.00	105.00	102.00	99.00	96.00	93.00	90.00	87.00	84.00
2,620	2,640	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00	88.00	85.00
2,640	2,660	116.00	113.00	110.00	107.00	104.00	101.00	98.00	96.00	93.00	90.00	87.00
2,660	2,680	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00	88.00
2,680	2,700	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00	92.00	89.00
2,700	2,720	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00
2,720	2,740	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00	92.00
2,740	2,760	123.00	120.00	117.00	114.00	111.00	108.00	105.00	102.00	99.00	96.00	93.00
2,760	2,780	125.00	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,780	2,800	126.00	123.00	120.00	117.00	114.00	111.00	108.00	105.00	102.00	99.00	96.00
2,800	2,820	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00
2,820	2,840	129.00	126.00	123.00	120.00	117.00	114.00	111.00	108.00	105.00	102.00	99.00
2,840	2,860	130.00	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00
2,860	2,880	132.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00
2,880	2,900	133.00	130.00	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00	103.00
2,900	2,920	134.00	131.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00	107.00	104.00
2,920	2,940	136.00	133.00	130.00	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00
2,940	2,960	137.00	134.00	131.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00	107.00
2,960	2,980	139.00	136.00	132.00	129.00	126.00	123.00	120.00	117.00	114.00	111.00	108.00
2,980	3,000	140.00	137.00	134.00	131.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00
3,000	3,020	142.00	138.00	135.00	132.00	129.00	126.00	123.00	120.00	117.00	114.00	111.00
3,020	3,040	143.00	140.00	137.00	134.00	130.00	127.00	124.00	121.00	118.00	115.00	112.00
3,040	3,060	145.00	141.00	138.00	135.00	132.00	129.00	126.00	123.00	120.00	117.00	114.00
3,060	3,080	146.00	143.00	140.00	136.00	133.00	130.00	127.00	124.00	121.00	118.00	115.00
3,080	3,100	147.00	144.00	141.00	138.00	135.00	132.00	128.00	125.00	122.00	119.00	116.00
3,100	3,120	149.00	146.00	142.00	139.00	136.00	133.00	130.00	127.00	124.00	121.00	118.00
3,120	3,140	150.00	147.00	144.00	141.00	138.00	134.00	131.00	128.00	125.00	122.00	119.00
3,140	3,160	152.00	149.00	145.00	142.00	139.00	136.00	133.00	130.00	127.00	124.00	121.00
3,160	3,180	153.00	150.00	147.00	144.00	140.00	137.00	134.00	131.00	128.00	125.00	122.00
3,180	3,200	155.00	151.00	148.00	145.00	142.00	139.00	136.00	132.00	129.00	126.00	123.00
3,200	3,220	156.00	153.00	150.00	147.00	143.00	140.00	137.00	134.00	131.00	128.00	125.00
3,220	3,240	157.00	154.00	151.00	148.00	145.00	142.00	138.00	135.00	132.00	129.00	126.00
3,240	3,260	159.00	156.00	153.00	149.00	146.00	143.00	140.00	137.00	134.00	130.00	127.00
3,260	3,280	160.00	157.00	154.00	151.00	148.00	145.00	141.00	138.00	135.00	132.00	129.00
3,280	3,300	162.00	159.00	155.00	152.00	149.00	146.00	143.00	140.00	136.00	133.00	130.00
3,300	3,320	163.00	160.00	157.00	154.00	151.00	147.00	144.00	141.00	138.00	135.00	132.00
3,320	3,340	165.00	162.00	158.00	155.00	152.00	149.00	146.00	142.00	139.00	136.00	133.00
3,340	3,360	166.00	163.00	160.00	157.00	153.00	150.00	147.00	144.00	141.00	138.00	134.00
3,360	3,380	168.00	164.00	161.00	158.00	155.00	152.00	149.00	145.00	142.00	139.00	136.00
3,380	3,400	169.00	166.00	163.00	159.00	156.00	153.00	150.00	147.00	144.00	140.00	137.00
3,400	3,420	170.00	167.00	164.00	161.00	158.00	155.00	151.00	148.00	145.00	142.00	139.00
3,420	3,440	172.00	169.00	166.00	162.00	159.00	156.00	153.00	150.00	147.00	143.00	140.00
3,440	3,460	173.00	170.00	167.00	164.00	161.00	157.00	154.00	151.00	148.00	145.00	142.00
3,460	3,480	175.00	172.00	168.00	165.00	162.00	159.00	156.00	153.00	149.00	146.00	143.00
3,480	3,500	176.00	173.00	170.00	167.00	164.00	160.00	157.00	154.00	151.00	148.00	145.00
3,500	3,520	178.00	174.00	171.00	168.00	165.00	162.00	159.00	155.00	152.00	149.00	146.00
3,520	3,540	179.00	176.00	173.00	170.00	166.00	163.00	160.00	157.00	154.00	151.00	147.00
3,540	3,560	181.00	177.00	174.00	171.00	168.00	165.00	162.00	158.00	155.00	152.00	149.00
3,560	3,580	182.00	179.00	176.00	172.00	169.00	166.00	163.00	160.00	157.00	153.00	150.00
3,580	3,600	183.00	180.00	177.00	174.00	171.00	168.00	164.00	161.00	158.00	155.00	152.00
3,600	3,620	185.00	182.00	178.00	175.00	172.00	169.00	166.00	163.00	159.00	156.00	153.00
3,620	3,640	186.00	183.00	180.00	177.00	174.00	170.00	167.00	164.00	161.00	158.00	155.00
3,640	3,660	188.00	185.00	181.00	178.00	175.00	172.00	169.00	166.00	162.00	159.00	156.00
3,660	3,680	189.00	186.00	183.00	180.00	176.00	173.00	170.00	167.00	164.00	161.00	157.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,680	3,700	191.00	187.00	184.00	181.00	178.00	175.00	172.00	168.00	165.00	162.00	159.00
3,700	3,720	192.00	189.00	186.00	183.00	179.00	176.00	173.00	170.00	167.00	164.00	160.00
3,720	3,740	193.00	190.00	187.00	184.00	181.00	178.00	174.00	171.00	168.00	165.00	162.00
3,740	3,760	195.00	192.00	189.00	185.00	182.00	179.00	176.00	173.00	170.00	166.00	163.00
3,760	3,780	196.00	193.00	190.00	187.00	184.00	181.00	177.00	174.00	171.00	168.00	165.00
3,780	3,800	198.00	195.00	191.00	188.00	185.00	182.00	179.00	176.00	172.00	169.00	166.00
3,800	3,820	199.00	196.00	193.00	190.00	187.00	183.00	180.00	177.00	174.00	171.00	168.00
3,820	3,840	201.00	198.00	194.00	191.00	188.00	185.00	182.00	178.00	175.00	172.00	169.00
3,840	3,860	202.00	199.00	196.00	193.00	189.00	186.00	183.00	180.00	177.00	174.00	170.00
3,860	3,880	204.00	201.00	197.00	194.00	191.00	188.00	185.00	181.00	178.00	175.00	172.00
3,880	3,900	206.00	202.00	199.00	196.00	192.00	189.00	186.00	183.00	180.00	176.00	173.00
3,900	3,920	207.00	204.00	200.00	197.00	194.00	191.00	187.00	184.00	181.00	178.00	175.00
3,920	3,940	209.00	205.00	202.00	199.00	195.00	192.00	189.00	186.00	183.00	179.00	176.00
3,940	3,960	210.00	207.00	203.00	200.00	197.00	193.00	190.00	187.00	184.00	181.00	178.00
3,960	3,980	212.00	208.00	205.00	202.00	198.00	195.00	192.00	189.00	185.00	182.00	179.00
3,980	4,000	213.00	210.00	206.00	203.00	200.00	196.00	193.00	190.00	187.00	184.00	181.00
4,000	4,020	215.00	211.00	208.00	205.00	201.00	198.00	195.00	191.00	188.00	185.00	182.00
4,020	4,040	216.00	213.00	209.00	206.00	203.00	199.00	196.00	193.00	190.00	187.00	183.00
4,040	4,060	218.00	214.00	211.00	208.00	204.00	201.00	198.00	194.00	191.00	188.00	185.00
4,060	4,080	219.00	216.00	213.00	209.00	206.00	202.00	199.00	196.00	193.00	189.00	186.00
4,080	4,100	221.00	217.00	214.00	211.00	207.00	204.00	201.00	197.00	194.00	191.00	188.00
4,100	4,120	222.00	219.00	216.00	212.00	209.00	206.00	202.00	199.00	196.00	192.00	189.00
4,120	4,140	224.00	220.00	217.00	214.00	210.00	207.00	204.00	200.00	197.00	194.00	191.00
4,140	4,160	225.00	222.00	219.00	215.00	212.00	209.00	205.00	202.00	199.00	195.00	192.00
4,160	4,180	227.00	223.00	220.00	217.00	213.00	210.00	207.00	203.00	200.00	197.00	193.00
4,180	4,200	228.00	225.00	222.00	218.00	215.00	212.00	208.00	205.00	202.00	198.00	195.00
4,200	4,220	230.00	227.00	223.00	220.00	216.00	213.00	210.00	206.00	203.00	200.00	196.00
4,220	4,240	231.00	228.00	225.00	221.00	218.00	215.00	211.00	208.00	205.00	201.00	198.00
4,240	4,260	233.00	230.00	226.00	223.00	220.00	216.00	213.00	209.00	206.00	203.00	199.00
4,260	4,280	234.00	231.00	228.00	224.00	221.00	218.00	214.00	211.00	208.00	204.00	201.00
4,280	4,300	236.00	233.00	229.00	226.00	223.00	219.00	216.00	213.00	209.00	206.00	202.00
4,300	4,320	237.00	234.00	231.00	227.00	224.00	221.00	217.00	214.00	211.00	207.00	204.00
4,320	4,340	239.00	236.00	232.00	229.00	226.00	222.00	219.00	216.00	212.00	209.00	206.00
4,340	4,360	240.00	237.00	234.00	230.00	227.00	224.00	220.00	217.00	214.00	210.00	207.00
4,360	4,380	242.00	239.00	235.00	232.00	229.00	225.00	222.00	219.00	215.00	212.00	209.00
4,380	4,400	244.00	240.00	237.00	234.00	230.00	227.00	223.00	220.00	217.00	213.00	210.00
4,400	4,420	245.00	242.00	238.00	235.00	232.00	228.00	225.00	222.00	218.00	215.00	212.00
4,420	4,440	247.00	243.00	240.00	237.00	233.00	230.00	227.00	223.00	220.00	216.00	213.00
4,440	4,460	248.00	245.00	241.00	238.00	235.00	231.00	228.00	225.00	221.00	218.00	215.00
4,460	4,480	250.00	246.00	243.00	240.00	236.00	233.00	230.00	226.00	223.00	220.00	216.00
4,480	4,500	251.00	248.00	244.00	241.00	238.00	234.00	231.00	228.00	224.00	221.00	218.00
4,500	4,520	253.00	249.00	246.00	243.00	239.00	236.00	233.00	229.00	226.00	223.00	219.00
4,520	4,540	254.00	251.00	247.00	244.00	241.00	237.00	234.00	231.00	227.00	224.00	221.00
4,540	4,560	256.00	252.00	249.00	246.00	242.00	239.00	236.00	232.00	229.00	226.00	222.00
4,560	4,580	257.00	254.00	251.00	247.00	244.00	240.00	237.00	234.00	230.00	227.00	224.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,580	4,600	259.00	255.00	252.00	249.00	245.00	242.00	239.00	235.00	232.00	229.00	225.00
4,600	4,620	260.00	257.00	254.00	250.00	247.00	244.00	240.00	237.00	234.00	230.00	227.00
4,620	4,640	262.00	258.00	255.00	252.00	248.00	245.00	242.00	238.00	235.00	232.00	228.00
4,640	4,660	263.00	260.00	257.00	253.00	250.00	247.00	243.00	240.00	237.00	233.00	230.00
4,660	4,680	265.00	261.00	258.00	255.00	251.00	248.00	245.00	241.00	238.00	235.00	231.00
4,680	4,700	266.00	263.00	260.00	256.00	253.00	250.00	246.00	243.00	240.00	236.00	233.00
4,700	4,720	268.00	265.00	261.00	258.00	254.00	251.00	248.00	244.00	241.00	238.00	234.00
4,720	4,740	269.00	266.00	263.00	259.00	256.00	253.00	249.00	246.00	243.00	239.00	236.00
4,740	4,760	271.00	268.00	264.00	261.00	258.00	254.00	251.00	247.00	244.00	241.00	237.00
4,760	4,780	272.00	269.00	266.00	262.00	259.00	256.00	252.00	249.00	246.00	242.00	239.00
4,780	4,800	274.00	271.00	267.00	264.00	261.00	257.00	254.00	251.00	247.00	244.00	240.00
4,800	4,820	275.00	272.00	269.00	265.00	262.00	259.00	255.00	252.00	249.00	245.00	242.00
4,820	4,840	277.00	274.00	270.00	267.00	264.00	260.00	257.00	254.00	250.00	247.00	244.00
4,840	4,860	278.00	275.00	272.00	268.00	265.00	262.00	258.00	255.00	252.00	248.00	245.00
4,860	4,880	280.00	277.00	273.00	270.00	267.00	263.00	260.00	257.00	253.00	250.00	247.00
4,880	4,900	282.00	278.00	275.00	272.00	268.00	265.00	261.00	258.00	255.00	251.00	248.00
4,900	4,920	283.00	280.00	276.00	273.00	270.00	266.00	263.00	260.00	256.00	253.00	250.00
4,920	4,940	285.00	281.00	278.00	275.00	271.00	268.00	265.00	261.00	258.00	254.00	251.00
4,940	4,960	286.00	283.00	279.00	276.00	273.00	269.00	266.00	263.00	259.00	256.00	253.00
4,960	4,980	288.00	284.00	281.00	278.00	274.00	271.00	268.00	264.00	261.00	258.00	254.00
4,980	5,000	289.00	286.00	282.00	279.00	276.00	272.00	269.00	266.00	262.00	259.00	256.00
5,000	5,020	291.00	287.00	284.00	281.00	277.00	274.00	271.00	267.00	264.00	261.00	257.00
5,020	5,040	292.00	289.00	285.00	282.00	279.00	275.00	272.00	269.00	265.00	262.00	259.00
5,040	5,060	294.00	290.00	287.00	284.00	280.00	277.00	274.00	270.00	267.00	264.00	260.00
5,060	5,080	295.00	292.00	289.00	285.00	282.00	278.00	275.00	272.00	268.00	265.00	262.00
5,080	5,100	297.00	293.00	290.00	287.00	283.00	280.00	277.00	273.00	270.00	267.00	263.00
5,100	5,120	298.00	295.00	292.00	288.00	285.00	282.00	278.00	275.00	272.00	268.00	265.00
5,120	5,140	300.00	296.00	293.00	290.00	286.00	283.00	280.00	276.00	273.00	270.00	266.00
5,140	5,160	301.00	298.00	295.00	291.00	288.00	285.00	281.00	278.00	275.00	271.00	268.00
5,160	5,180	303.00	299.00	296.00	293.00	289.00	286.00	283.00	279.00	276.00	273.00	269.00
5,180	5,200	304.00	301.00	298.00	294.00	291.00	288.00	284.00	281.00	278.00	274.00	271.00
5,200	5,220	306.00	303.00	299.00	296.00	292.00	289.00	286.00	282.00	279.00	276.00	272.00
5,220	5,240	307.00	304.00	301.00	297.00	294.00	291.00	287.00	284.00	281.00	277.00	274.00
5,240	5,260	309.00	306.00	302.00	299.00	296.00	292.00	289.00	285.00	282.00	279.00	275.00
5,260	5,280	310.00	307.00	304.00	300.00	297.00	294.00	290.00	287.00	284.00	280.00	277.00
5,280	5,300	312.00	309.00	305.00	302.00	299.00	295.00	292.00	289.00	285.00	282.00	278.00
5,300	5,320	313.00	310.00	307.00	303.00	300.00	297.00	293.00	290.00	287.00	283.00	280.00
5,320	5,340	315.00	312.00	308.00	305.00	302.00	298.00	295.00	292.00	288.00	285.00	282.00
5,340	5,360	316.00	313.00	310.00	306.00	303.00	300.00	296.00	293.00	290.00	286.00	283.00
5,360	5,380	318.00	315.00	311.00	308.00	305.00	301.00	298.00	295.00	291.00	288.00	285.00
5,380	5,400	320.00	316.00	313.00	310.00	306.00	303.00	299.00	296.00	293.00	289.00	286.00
5,400	5,420	321.00	318.00	314.00	311.00	308.00	304.00	301.00	298.00	294.00	291.00	288.00
5,420	5,440	323.00	319.00	316.00	313.00	309.00	306.00	303.00	299.00	296.00	292.00	289.00
5,440	5,460	324.00	321.00	317.00	314.00	311.00	307.00	304.00	301.00	297.00	294.00	291.00
5,460	5,480	326.00	322.00	319.00	316.00	312.00	309.00	306.00	302.00	299.00	296.00	292.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,480	5,500	327.00	324.00	320.00	317.00	314.00	310.00	307.00	304.00	300.00	297.00	294.00
5,500	5,520	329.00	325.00	322.00	319.00	315.00	312.00	309.00	305.00	302.00	299.00	295.00
5,520	5,540	330.00	327.00	323.00	320.00	317.00	313.00	310.00	307.00	303.00	300.00	297.00
5,540	5,560	332.00	328.00	325.00	322.00	318.00	315.00	312.00	308.00	305.00	302.00	298.00
5,560	5,580	333.00	330.00	327.00	323.00	320.00	316.00	313.00	310.00	306.00	303.00	300.00
5,580	5,600	335.00	331.00	328.00	325.00	321.00	318.00	315.00	311.00	308.00	305.00	301.00
5,600	5,620	336.00	333.00	330.00	326.00	323.00	320.00	316.00	313.00	310.00	306.00	303.00
5,620	5,640	338.00	334.00	331.00	328.00	324.00	321.00	318.00	314.00	311.00	308.00	304.00
5,640	5,660	339.00	336.00	333.00	329.00	326.00	323.00	319.00	316.00	313.00	309.00	306.00
5,660	5,680	341.00	337.00	334.00	331.00	327.00	324.00	321.00	317.00	314.00	311.00	307.00
5,680	5,700	342.00	339.00	336.00	332.00	329.00	326.00	322.00	319.00	316.00	312.00	309.00
5,700	5,720	344.00	341.00	337.00	334.00	330.00	327.00	324.00	320.00	317.00	314.00	310.00
5,720	5,740	345.00	342.00	339.00	335.00	332.00	329.00	325.00	322.00	319.00	315.00	312.00
5,740	5,760	347.00	344.00	340.00	337.00	334.00	330.00	327.00	323.00	320.00	317.00	313.00
5,760	5,780	348.00	345.00	342.00	338.00	335.00	332.00	328.00	325.00	322.00	318.00	315.00
5,780	5,800	350.00	347.00	343.00	340.00	337.00	333.00	330.00	327.00	323.00	320.00	316.00
5,800	5,820	351.00	348.00	345.00	341.00	338.00	335.00	331.00	328.00	325.00	321.00	318.00
5,820	5,840	353.00	350.00	346.00	343.00	340.00	336.00	333.00	330.00	326.00	323.00	320.00
5,840	5,860	354.00	351.00	348.00	344.00	341.00	338.00	334.00	331.00	328.00	324.00	321.00
5,860	5,880	356.00	353.00	349.00	346.00	343.00	339.00	336.00	333.00	329.00	326.00	323.00
5,880	5,900	358.00	354.00	351.00	348.00	344.00	341.00	337.00	334.00	331.00	327.00	324.00
5,900	5,920	359.00	356.00	352.00	349.00	346.00	342.00	339.00	336.00	332.00	329.00	326.00
5,920	5,940	361.00	357.00	354.00	351.00	347.00	344.00	341.00	337.00	334.00	330.00	327.00
5,940	5,960	362.00	359.00	355.00	352.00	349.00	345.00	342.00	339.00	335.00	332.00	329.00
5,960	5,980	364.00	360.00	357.00	354.00	350.00	347.00	344.00	340.00	337.00	334.00	330.00
5,980	6,000	365.00	362.00	358.00	355.00	352.00	348.00	345.00	342.00	338.00	335.00	332.00
6,000	6,020	367.00	363.00	360.00	357.00	353.00	350.00	347.00	343.00	340.00	337.00	333.00
6,020	6,040	368.00	365.00	361.00	358.00	355.00	351.00	348.00	345.00	341.00	338.00	335.00
6,040	6,060	370.00	366.00	363.00	360.00	356.00	353.00	350.00	346.00	343.00	340.00	336.00
6,060	6,080	371.00	368.00	365.00	361.00	358.00	354.00	351.00	348.00	344.00	341.00	338.00
6,080	6,100	373.00	369.00	366.00	363.00	359.00	356.00	353.00	349.00	346.00	343.00	339.00
6,100	6,120	374.00	371.00	368.00	364.00	361.00	358.00	354.00	351.00	348.00	344.00	341.00
6,120	6,140	376.00	372.00	369.00	366.00	362.00	359.00	356.00	352.00	349.00	346.00	342.00
6,140	6,160	377.00	374.00	371.00	367.00	364.00	361.00	357.00	354.00	351.00	347.00	344.00
6,160	6,180	379.00	375.00	372.00	369.00	365.00	362.00	359.00	355.00	352.00	349.00	345.00
6,180	6,200	380.00	377.00	374.00	370.00	367.00	364.00	360.00	357.00	354.00	350.00	347.00
6,200	6,220	382.00	379.00	375.00	372.00	368.00	365.00	362.00	358.00	355.00	352.00	348.00
6,220	6,240	383.00	380.00	377.00	373.00	370.00	367.00	363.00	360.00	357.00	353.00	350.00
6,240	6,260	385.00	382.00	378.00	375.00	372.00	368.00	365.00	361.00	358.00	355.00	351.00
6,260	6,280	386.00	383.00	380.00	376.00	373.00	370.00	366.00	363.00	360.00	356.00	353.00
6,280	6,300	388.00	385.00	381.00	378.00	375.00	371.00	368.00	365.00	361.00	358.00	354.00
6,300	6,320	389.00	386.00	383.00	379.00	376.00	373.00	369.00	366.00	363.00	359.00	356.00
6,320	6,340	391.00	388.00	384.00	381.00	378.00	374.00	371.00	368.00	364.00	361.00	358.00
6,340	6,360	392.00	389.00	386.00	382.00	379.00	376.00	372.00	369.00	366.00	362.00	359.00
6,360	6,380	394.00	391.00	387.00	384.00	381.00	377.00	374.00	371.00	367.00	364.00	361.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,380	6,400	396.00	392.00	389.00	386.00	382.00	379.00	375.00	372.00	369.00	365.00	362.00
6,400	6,420	397.00	394.00	390.00	387.00	384.00	380.00	377.00	374.00	370.00	367.00	364.00
6,420	6,440	399.00	395.00	392.00	389.00	385.00	382.00	379.00	375.00	372.00	368.00	365.00
6,440	6,460	400.00	397.00	393.00	390.00	387.00	383.00	380.00	377.00	373.00	370.00	367.00
6,460	6,480	402.00	398.00	395.00	392.00	388.00	385.00	382.00	378.00	375.00	372.00	368.00
6,480	6,500	403.00	400.00	396.00	393.00	390.00	386.00	383.00	380.00	376.00	373.00	370.00
6,500	6,520	405.00	401.00	398.00	395.00	391.00	388.00	385.00	381.00	378.00	375.00	371.00
6,520	6,540	406.00	403.00	399.00	396.00	393.00	389.00	386.00	383.00	379.00	376.00	373.00
6,540	6,560	408.00	404.00	401.00	398.00	394.00	391.00	388.00	384.00	381.00	378.00	374.00
6,560	6,580	409.00	406.00	403.00	399.00	396.00	392.00	389.00	386.00	382.00	379.00	376.00
6,580	6,600	411.00	407.00	404.00	401.00	397.00	394.00	391.00	387.00	384.00	381.00	377.00
6,600	6,620	412.00	409.00	406.00	402.00	399.00	396.00	392.00	389.00	386.00	382.00	379.00
6,620	6,640	414.00	410.00	407.00	404.00	400.00	397.00	394.00	390.00	387.00	384.00	380.00
6,640	6,660	415.00	412.00	409.00	405.00	402.00	399.00	395.00	392.00	389.00	385.00	382.00
6,660	6,680	417.00	413.00	410.00	407.00	403.00	400.00	397.00	393.00	390.00	387.00	383.00
6,680	6,700	418.00	415.00	412.00	408.00	405.00	402.00	398.00	395.00	392.00	388.00	385.00
6,700	6,720	420.00	417.00	413.00	410.00	406.00	403.00	400.00	396.00	393.00	390.00	386.00
6,720	6,740	421.00	418.00	415.00	411.00	408.00	405.00	401.00	398.00	395.00	391.00	388.00
6,740	6,760	423.00	420.00	416.00	413.00	410.00	406.00	403.00	399.00	396.00	393.00	389.00
6,760	6,780	424.00	421.00	418.00	414.00	411.00	408.00	404.00	401.00	398.00	394.00	391.00
6,780	6,800	426.00	423.00	419.00	416.00	413.00	409.00	406.00	403.00	399.00	396.00	392.00
6,800	6,820	427.00	424.00	421.00	417.00	414.00	411.00	407.00	404.00	401.00	397.00	394.00
6,820	6,840	429.00	426.00	422.00	419.00	416.00	412.00	409.00	406.00	402.00	399.00	396.00
6,840	6,860	430.00	427.00	424.00	420.00	417.00	414.00	410.00	407.00	404.00	400.00	397.00
6,860	6,880	432.00	429.00	425.00	422.00	419.00	415.00	412.00	409.00	405.00	402.00	399.00
6,880	6,900	434.00	430.00	427.00	424.00	420.00	417.00	413.00	410.00	407.00	403.00	400.00
6,900	6,920	435.00	432.00	428.00	425.00	422.00	418.00	415.00	412.00	408.00	405.00	402.00
6,920	6,940	437.00	433.00	430.00	427.00	423.00	420.00	417.00	413.00	410.00	406.00	403.00
6,940	6,960	438.00	435.00	431.00	428.00	425.00	421.00	418.00	415.00	411.00	408.00	405.00
6,960	6,980	440.00	436.00	433.00	430.00	426.00	423.00	420.00	416.00	413.00	410.00	406.00
6,980	7,000	441.00	438.00	434.00	431.00	428.00	424.00	421.00	418.00	414.00	411.00	408.00
7,000	7,020	443.00	439.00	436.00	433.00	429.00	426.00	423.00	419.00	416.00	413.00	409.00
7,020	7,040	444.00	441.00	437.00	434.00	431.00	427.00	424.00	421.00	417.00	414.00	411.00
7,040	7,060	446.00	442.00	439.00	436.00	432.00	429.00	426.00	422.00	419.00	416.00	412.00
7,060	7,080	447.00	444.00	441.00	437.00	434.00	430.00	427.00	424.00	420.00	417.00	414.00
7,080	7,100	449.00	445.00	442.00	439.00	435.00	432.00	429.00	425.00	422.00	419.00	415.00
7,100	7,120	450.00	447.00	444.00	440.00	437.00	434.00	430.00	427.00	424.00	420.00	417.00
7,120	7,140	452.00	448.00	445.00	442.00	438.00	435.00	432.00	428.00	425.00	422.00	418.00
7,140	7,160	453.00	450.00	447.00	443.00	440.00	437.00	433.00	430.00	427.00	423.00	420.00
7,160	7,180	455.00	451.00	448.00	445.00	441.00	438.00	435.00	431.00	428.00	425.00	421.00
7,180	7,200	456.00	453.00	450.00	446.00	443.00	440.00	436.00	433.00	430.00	426.00	423.00
7,200	7,220	458.00	455.00	451.00	448.00	444.00	441.00	438.00	434.00	431.00	428.00	424.00
7,220	7,240	459.00	456.00	453.00	449.00	446.00	443.00	439.00	436.00	433.00	429.00	426.00
7,240	7,260	461.00	458.00	454.00	451.00	448.00	444.00	441.00	437.00	434.00	431.00	427.00
7,260	7,280	462.00	459.00	456.00	452.00	449.00	446.00	442.00	439.00	436.00	432.00	429.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,280	7,300	464.00	461.00	457.00	454.00	451.00	447.00	444.00	441.00	437.00	434.00	430.00
7,300	7,320	465.00	462.00	459.00	455.00	452.00	449.00	445.00	442.00	439.00	435.00	432.00
7,320	7,340	467.00	464.00	460.00	457.00	454.00	450.00	447.00	444.00	440.00	437.00	434.00
7,340	7,360	468.00	465.00	462.00	458.00	455.00	452.00	448.00	445.00	442.00	438.00	435.00
7,360	7,380	470.00	467.00	463.00	460.00	457.00	453.00	450.00	447.00	443.00	440.00	437.00
7,380	7,400	472.00	468.00	465.00	462.00	458.00	455.00	451.00	448.00	445.00	441.00	438.00
7,400	7,420	473.00	470.00	466.00	463.00	460.00	456.00	453.00	450.00	446.00	443.00	440.00
7,420	7,440	475.00	471.00	468.00	465.00	461.00	458.00	455.00	451.00	448.00	444.00	441.00
7,440	7,460	476.00	473.00	469.00	466.00	463.00	459.00	456.00	453.00	449.00	446.00	443.00
7,460	7,480	478.00	474.00	471.00	468.00	464.00	461.00	458.00	454.00	451.00	448.00	444.00
7,480	7,500	479.00	476.00	472.00	469.00	466.00	462.00	459.00	456.00	452.00	449.00	446.00
7,500	7,520	481.00	477.00	474.00	471.00	467.00	464.00	461.00	457.00	454.00	451.00	447.00
7,520	7,540	482.00	479.00	475.00	472.00	469.00	465.00	462.00	459.00	455.00	452.00	449.00
7,540	7,560	484.00	480.00	477.00	474.00	470.00	467.00	464.00	460.00	457.00	454.00	450.00
7,560	7,580	485.00	482.00	479.00	475.00	472.00	468.00	465.00	462.00	458.00	455.00	452.00
7,580	7,600	487.00	483.00	480.00	477.00	473.00	470.00	467.00	463.00	460.00	457.00	453.00
7,600	7,620	488.00	485.00	482.00	478.00	475.00	472.00	468.00	465.00	462.00	458.00	455.00
7,620	7,640	490.00	486.00	483.00	480.00	476.00	473.00	470.00	466.00	463.00	460.00	456.00
7,640	7,660	491.00	488.00	485.00	481.00	478.00	475.00	471.00	468.00	465.00	461.00	458.00
7,660	7,680	493.00	489.00	486.00	483.00	479.00	476.00	473.00	469.00	466.00	463.00	459.00
7,680	7,700	494.00	491.00	488.00	484.00	481.00	478.00	474.00	471.00	468.00	464.00	461.00
7,700	7,720	496.00	493.00	489.00	486.00	482.00	479.00	476.00	472.00	469.00	466.00	462.00
7,720	7,740	497.00	494.00	491.00	487.00	484.00	481.00	477.00	474.00	471.00	467.00	464.00
7,740	7,760	499.00	496.00	492.00	489.00	486.00	482.00	479.00	475.00	472.00	469.00	465.00
7,760	7,780	500.00	497.00	494.00	490.00	487.00	484.00	480.00	477.00	474.00	470.00	467.00
7,780	7,800	502.00	499.00	495.00	492.00	489.00	485.00	482.00	479.00	475.00	472.00	468.00
7,800	7,820	503.00	500.00	497.00	493.00	490.00	487.00	483.00	480.00	477.00	473.00	470.00
7,820	7,840	505.00	502.00	498.00	495.00	492.00	488.00	485.00	482.00	478.00	475.00	472.00
7,840	7,860	506.00	503.00	500.00	496.00	493.00	490.00	486.00	483.00	480.00	476.00	473.00
7,860	7,880	508.00	505.00	501.00	498.00	495.00	491.00	488.00	485.00	481.00	478.00	475.00
7,880	7,900	510.00	506.00	503.00	500.00	496.00	493.00	489.00	486.00	483.00	479.00	476.00
7,900	7,920	511.00	508.00	504.00	501.00	498.00	494.00	491.00	488.00	484.00	481.00	478.00
7,920	7,940	513.00	509.00	506.00	503.00	499.00	496.00	493.00	489.00	486.00	482.00	479.00
7,940	7,960	514.00	511.00	507.00	504.00	501.00	497.00	494.00	491.00	487.00	484.00	481.00
7,960	7,980	516.00	512.00	509.00	506.00	502.00	499.00	496.00	492.00	489.00	486.00	482.00
7,980	8,000	517.00	514.00	510.00	507.00	504.00	500.00	497.00	494.00	490.00	487.00	484.00
8,000	8,020	519.00	515.00	512.00	509.00	505.00	502.00	499.00	495.00	492.00	489.00	485.00
8,020	8,040	520.00	517.00	513.00	510.00	507.00	503.00	500.00	497.00	493.00	490.00	487.00
8,040	8,060	522.00	518.00	515.00	512.00	508.00	505.00	502.00	498.00	495.00	492.00	488.00
8,060	8,080	523.00	520.00	517.00	513.00	510.00	506.00	503.00	500.00	496.00	493.00	490.00
8,080	8,100	525.00	521.00	518.00	515.00	511.00	508.00	505.00	501.00	498.00	495.00	491.00
8,100	8,120	526.00	523.00	520.00	516.00	513.00	510.00	506.00	503.00	500.00	496.00	493.00
8,120	8,140	528.00	524.00	521.00	518.00	514.00	511.00	508.00	504.00	501.00	498.00	494.00
8,140	8,160	529.00	526.00	523.00	519.00	516.00	513.00	509.00	506.00	503.00	499.00	496.00
8,160	8,180	531.00	527.00	524.00	521.00	517.00	514.00	511.00	507.00	504.00	501.00	497.00

Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,180	8,200	532.00	529.00	526.00	522.00	519.00	516.00	512.00	509.00	506.00	502.00	499.00
8,200	8,220	534.00	531.00	527.00	524.00	520.00	517.00	514.00	510.00	507.00	504.00	500.00
8,220	8,240	535.00	532.00	529.00	525.00	522.00	519.00	515.00	512.00	509.00	505.00	502.00
8,240	8,260	537.00	534.00	530.00	527.00	524.00	520.00	517.00	513.00	510.00	507.00	503.00
8,260	8,280	538.00	535.00	532.00	528.00	525.00	522.00	518.00	515.00	512.00	508.00	505.00
8,280	8,300	540.00	537.00	533.00	530.00	527.00	523.00	520.00	517.00	513.00	510.00	506.00
8,300	8,320	541.00	538.00	535.00	531.00	528.00	525.00	521.00	518.00	515.00	511.00	508.00
8,320	8,340	543.00	540.00	536.00	533.00	530.00	526.00	523.00	520.00	516.00	513.00	510.00
8,340	8,360	544.00	541.00	538.00	534.00	531.00	528.00	524.00	521.00	518.00	514.00	511.00
8,360	8,380	546.00	543.00	539.00	536.00	533.00	529.00	526.00	523.00	519.00	516.00	513.00
8,380	8,400	548.00	544.00	541.00	538.00	534.00	531.00	527.00	524.00	521.00	517.00	514.00
8,400	8,420	549.00	546.00	542.00	539.00	536.00	532.00	529.00	526.00	522.00	519.00	516.00
8,420	8,440	551.00	547.00	544.00	541.00	537.00	534.00	531.00	527.00	524.00	520.00	517.00
8,440	8,460	552.00	549.00	545.00	542.00	539.00	535.00	532.00	529.00	525.00	522.00	519.00
8,460	8,480	554.00	550.00	547.00	544.00	540.00	537.00	534.00	530.00	527.00	524.00	520.00
8,480	8,500	555.00	552.00	548.00	545.00	542.00	538.00	535.00	532.00	528.00	525.00	522.00
8,500	8,520	557.00	553.00	550.00	547.00	543.00	540.00	537.00	533.00	530.00	527.00	523.00
8,520	8,540	558.00	555.00	551.00	548.00	545.00	541.00	538.00	535.00	531.00	528.00	525.00
8,540	8,560	560.00	556.00	553.00	550.00	546.00	543.00	540.00	536.00	533.00	530.00	526.00
8,560	8,580	561.00	558.00	555.00	551.00	548.00	544.00	541.00	538.00	534.00	531.00	528.00
8,580	8,600	563.00	559.00	556.00	553.00	549.00	546.00	543.00	539.00	536.00	533.00	529.00
8,600	8,620	564.00	561.00	558.00	554.00	551.00	548.00	544.00	541.00	538.00	534.00	531.00
8,620	8,640	566.00	562.00	559.00	556.00	552.00	549.00	546.00	542.00	539.00	536.00	532.00
8,640	8,660	567.00	564.00	561.00	557.00	554.00	551.00	547.00	544.00	541.00	537.00	534.00
8,660	8,680	569.00	565.00	562.00	559.00	555.00	552.00	549.00	545.00	542.00	539.00	535.00
8,680	8,700	570.00	567.00	564.00	560.00	557.00	554.00	550.00	547.00	544.00	540.00	537.00
8,700	8,720	572.00	569.00	565.00	562.00	558.00	555.00	552.00	548.00	545.00	542.00	538.00
8,720	8,740	573.00	570.00	567.00	563.00	560.00	557.00	553.00	550.00	547.00	543.00	540.00
8,740	8,760	575.00	572.00	568.00	565.00	562.00	558.00	555.00	551.00	548.00	545.00	541.00
8,760	8,780	576.00	573.00	570.00	566.00	563.00	560.00	556.00	553.00	550.00	546.00	543.00
8,780	8,800	578.00	575.00	571.00	568.00	565.00	561.00	558.00	555.00	551.00	548.00	544.00
8,800	8,820	579.00	576.00	573.00	569.00	566.00	563.00	559.00	556.00	553.00	549.00	546.00
8,820	8,840	581.00	578.00	574.00	571.00	568.00	564.00	561.00	558.00	554.00	551.00	548.00
8,840	8,860	582.00	579.00	576.00	572.00	569.00	566.00	562.00	559.00	556.00	552.00	549.00
8,860	8,880	584.00	581.00	577.00	574.00	571.00	567.00	564.00	561.00	557.00	554.00	551.00
8,880	8,900	586.00	582.00	579.00	576.00	572.00	569.00	565.00	562.00	559.00	555.00	552.00
8,900	8,920	587.00	584.00	580.00	577.00	574.00	570.00	567.00	564.00	560.00	557.00	554.00
8,920	8,940	589.00	585.00	582.00	579.00	575.00	572.00	569.00	565.00	562.00	558.00	555.00
8,940	8,960	590.00	587.00	583.00	580.00	577.00	573.00	570.00	567.00	563.00	560.00	557.00
8,960	8,980	592.00	588.00	585.00	582.00	578.00	575.00	572.00	568.00	565.00	562.00	558.00
8,980	9,000	593.00	590.00	586.00	583.00	580.00	576.00	573.00	570.00	566.00	563.00	560.00
9,000	9,020	595.00	591.00	588.00	585.00	581.00	578.00	575.00	571.00	568.00	565.00	561.00
9,020	9,040	596.00	593.00	589.00	586.00	583.00	579.00	576.00	573.00	569.00	566.00	563.00
9,040	9,060	598.00	594.00	591.00	588.00	584.00	581.00	578.00	574.00	571.00	568.00	564.00
9,060	9,080	599.00	596.00	593.00	589.00	586.00	582.00	579.00	576.00	572.00	569.00	566.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
9,080	9,100	601.00	597.00	594.00	591.00	587.00	584.00	581.00	577.00	574.00	571.00	567.00
9,100	9,120	602.00	599.00	596.00	592.00	589.00	586.00	582.00	579.00	576.00	572.00	569.00
9,120	9,140	604.00	600.00	597.00	594.00	590.00	587.00	584.00	580.00	577.00	574.00	570.00
9,140	9,160	605.00	602.00	599.00	595.00	592.00	589.00	585.00	582.00	579.00	575.00	572.00
9,160	9,180	607.00	603.00	600.00	597.00	593.00	590.00	587.00	583.00	580.00	577.00	573.00
9,180	9,200	608.00	605.00	602.00	598.00	595.00	592.00	588.00	585.00	582.00	578.00	575.00
9,200	9,220	610.00	607.00	603.00	600.00	596.00	593.00	590.00	586.00	583.00	580.00	576.00
9,220	9,240	611.00	608.00	605.00	601.00	598.00	595.00	591.00	588.00	585.00	581.00	578.00
9,240	9,260	613.00	610.00	606.00	603.00	600.00	596.00	593.00	589.00	586.00	583.00	579.00
9,260	9,280	614.00	611.00	608.00	604.00	601.00	598.00	594.00	591.00	588.00	584.00	581.00
9,280	9,300	616.00	613.00	609.00	606.00	603.00	599.00	596.00	593.00	589.00	586.00	582.00
9,300	9,320	617.00	614.00	611.00	607.00	604.00	601.00	597.00	594.00	591.00	587.00	584.00
9,320	9,340	619.00	616.00	612.00	609.00	606.00	602.00	599.00	596.00	592.00	589.00	586.00
9,340	9,360	620.00	617.00	614.00	610.00	607.00	604.00	600.00	597.00	594.00	590.00	587.00
9,360	9,380	622.00	619.00	615.00	612.00	609.00	605.00	602.00	599.00	595.00	592.00	589.00
9,380	9,400	624.00	620.00	617.00	614.00	610.00	607.00	603.00	600.00	597.00	593.00	590.00
9,400	9,420	625.00	622.00	618.00	615.00	612.00	608.00	605.00	602.00	598.00	595.00	592.00
9,420	9,440	627.00	623.00	620.00	617.00	613.00	610.00	607.00	603.00	600.00	596.00	593.00
9,440	9,460	628.00	625.00	621.00	618.00	615.00	611.00	608.00	605.00	601.00	598.00	595.00
9,460	9,480	630.00	626.00	623.00	620.00	616.00	613.00	610.00	606.00	603.00	600.00	596.00
9,480	9,500	631.00	628.00	624.00	621.00	618.00	614.00	611.00	608.00	604.00	601.00	598.00
9,500	9,520	633.00	629.00	626.00	623.00	619.00	616.00	613.00	609.00	606.00	603.00	599.00
9,520	9,540	634.00	631.00	627.00	624.00	621.00	617.00	614.00	611.00	607.00	604.00	601.00
9,540	9,560	636.00	632.00	629.00	626.00	622.00	619.00	616.00	612.00	609.00	606.00	602.00
9,560	9,580	637.00	634.00	631.00	627.00	624.00	620.00	617.00	614.00	610.00	607.00	604.00
9,580	9,600	639.00	635.00	632.00	629.00	625.00	622.00	619.00	615.00	612.00	609.00	605.00
9,600	9,620	640.00	637.00	634.00	630.00	627.00	624.00	620.00	617.00	614.00	610.00	607.00
9,620	9,640	642.00	638.00	635.00	632.00	628.00	625.00	622.00	618.00	615.00	612.00	608.00
9,640	9,660	643.00	640.00	637.00	633.00	630.00	627.00	623.00	620.00	617.00	613.00	610.00
9,660	9,680	645.00	641.00	638.00	635.00	631.00	628.00	625.00	621.00	618.00	615.00	611.00
9,680	9,700	646.00	643.00	640.00	636.00	633.00	630.00	626.00	623.00	620.00	616.00	613.00
9,700	9,720	648.00	645.00	641.00	638.00	634.00	631.00	628.00	624.00	621.00	618.00	614.00
9,720	9,740	650.00	646.00	643.00	639.00	636.00	633.00	629.00	626.00	623.00	619.00	616.00
9,740	9,760	651.00	648.00	644.00	641.00	638.00	634.00	631.00	627.00	624.00	621.00	617.00
9,760	9,780	653.00	649.00	646.00	642.00	639.00	636.00	632.00	629.00	626.00	622.00	619.00
9,780	9,800	654.00	651.00	647.00	644.00	641.00	637.00	634.00	631.00	627.00	624.00	620.00
9,800	9,820	656.00	652.00	649.00	645.00	642.00	639.00	635.00	632.00	629.00	625.00	622.00
9,820	9,840	657.00	654.00	650.00	647.00	644.00	640.00	637.00	634.00	630.00	627.00	624.00
9,840	9,860	659.00	656.00	652.00	649.00	645.00	642.00	638.00	635.00	632.00	628.00	625.00
9,860	9,880	661.00	657.00	654.00	650.00	647.00	643.00	640.00	637.00	633.00	630.00	627.00
9,880	9,900	662.00	659.00	655.00	652.00	648.00	645.00	641.00	638.00	635.00	631.00	628.00
9,900	9,920	664.00	660.00	657.00	653.00	650.00	646.00	643.00	640.00	636.00	633.00	630.00
9,920	9,940	665.00	662.00	658.00	655.00	651.00	648.00	645.00	641.00	638.00	634.00	631.00
9,940	9,960	667.00	663.00	660.00	656.00	653.00	650.00	646.00	643.00	639.00	636.00	633.00
9,960	9,980	668.00	665.00	662.00	658.00	655.00	651.00	648.00	644.00	641.00	638.00	634.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,980	10,000	670.00	667.00	663.00	660.00	656.00	653.00	649.00	646.00	642.00	639.00	636.00
10,000	10,020	672.00	668.00	665.00	661.00	658.00	654.00	651.00	647.00	644.00	641.00	637.00
10,020	10,040	673.00	670.00	666.00	663.00	659.00	656.00	652.00	649.00	645.00	642.00	639.00
10,040	10,060	675.00	671.00	668.00	664.00	661.00	657.00	654.00	650.00	647.00	644.00	640.00
10,060	10,080	676.00	673.00	669.00	666.00	662.00	659.00	656.00	652.00	649.00	645.00	642.00
10,080	10,100	678.00	674.00	671.00	668.00	664.00	661.00	657.00	654.00	650.00	647.00	643.00
10,100	10,120	680.00	676.00	673.00	669.00	666.00	662.00	659.00	655.00	652.00	648.00	645.00
10,120	10,140	681.00	678.00	674.00	671.00	667.00	664.00	660.00	657.00	653.00	650.00	646.00
10,140	10,160	683.00	679.00	676.00	672.00	669.00	665.00	662.00	658.00	655.00	651.00	648.00
10,160	10,180	684.00	681.00	677.00	674.00	670.00	667.00	663.00	660.00	656.00	653.00	650.00
10,180	10,200	686.00	682.00	679.00	675.00	672.00	668.00	665.00	662.00	658.00	655.00	651.00
10,200	10,220	687.00	684.00	680.00	677.00	674.00	670.00	667.00	663.00	660.00	656.00	653.00
10,220	10,240	689.00	686.00	682.00	679.00	675.00	672.00	668.00	665.00	661.00	658.00	654.00
10,240	10,260	691.00	687.00	684.00	680.00	677.00	673.00	670.00	666.00	663.00	659.00	656.00
10,260	10,280	692.00	689.00	685.00	682.00	678.00	675.00	671.00	668.00	664.00	661.00	657.00
10,280	10,300	694.00	690.00	687.00	683.00	680.00	676.00	673.00	669.00	666.00	662.00	659.00
10,300	10,320	695.00	692.00	688.00	685.00	681.00	678.00	674.00	671.00	668.00	664.00	661.00
10,320	10,340	697.00	693.00	690.00	687.00	683.00	680.00	676.00	673.00	669.00	666.00	662.00
10,340	10,360	699.00	695.00	692.00	688.00	685.00	681.00	678.00	674.00	671.00	667.00	664.00
10,360	10,380	700.00	697.00	693.00	690.00	686.00	683.00	679.00	676.00	672.00	669.00	665.00
10,380	10,400	702.00	698.00	695.00	691.00	688.00	684.00	681.00	677.00	674.00	670.00	667.00
10,400	10,420	703.00	700.00	696.00	693.00	689.00	686.00	682.00	679.00	675.00	672.00	668.00
10,420	10,440	705.00	701.00	698.00	694.00	691.00	687.00	684.00	680.00	677.00	674.00	670.00
10,440	10,460	706.00	703.00	699.00	696.00	693.00	689.00	686.00	682.00	679.00	675.00	672.00
10,460	10,480	708.00	705.00	701.00	698.00	694.00	691.00	687.00	684.00	680.00	677.00	673.00
10,480	10,500	710.00	706.00	703.00	699.00	696.00	692.00	689.00	685.00	682.00	678.00	675.00
10,500	10,520	711.00	708.00	704.00	701.00	697.00	694.00	690.00	687.00	683.00	680.00	676.00
10,520	10,540	713.00	709.00	706.00	702.00	699.00	695.00	692.00	688.00	685.00	681.00	678.00
10,540	10,560	714.00	711.00	707.00	704.00	700.00	697.00	693.00	690.00	687.00	683.00	680.00
10,560	10,580	716.00	712.00	709.00	705.00	702.00	699.00	695.00	692.00	688.00	685.00	681.00
10,580	10,600	717.00	714.00	711.00	707.00	704.00	700.00	697.00	693.00	690.00	686.00	683.00
10,600	10,620	719.00	716.00	712.00	709.00	705.00	702.00	698.00	695.00	691.00	688.00	684.00
10,620	10,640	721.00	717.00	714.00	710.00	707.00	703.00	700.00	696.00	693.00	689.00	686.00
10,640	10,660	722.00	719.00	715.00	712.00	708.00	705.00	701.00	698.00	694.00	691.00	687.00
10,660	10,680	724.00	720.00	717.00	713.00	710.00	706.00	703.00	699.00	696.00	693.00	689.00
10,680	10,700	725.00	722.00	718.00	715.00	711.00	708.00	705.00	701.00	698.00	694.00	691.00
10,700	10,720	727.00	723.00	720.00	717.00	713.00	710.00	706.00	703.00	699.00	696.00	692.00
10,720	10,740	729.00	725.00	722.00	718.00	715.00	711.00	708.00	704.00	701.00	697.00	694.00
10,740	10,760	730.00	727.00	723.00	720.00	716.00	713.00	709.00	706.00	702.00	699.00	695.00
10,760	10,780	732.00	728.00	725.00	721.00	718.00	714.00	711.00	707.00	704.00	700.00	697.00
10,780	10,800	733.00	730.00	726.00	723.00	719.00	716.00	712.00	709.00	705.00	702.00	699.00
10,800	10,820	735.00	731.00	728.00	724.00	721.00	717.00	714.00	711.00	707.00	704.00	700.00
10,820	10,840	736.00	733.00	729.00	726.00	723.00	719.00	716.00	712.00	709.00	705.00	702.00
10,840	10,860	738.00	735.00	731.00	728.00	724.00	721.00	717.00	714.00	710.00	707.00	703.00
10,860	10,880	740.00	736.00	733.00	729.00	726.00	722.00	719.00	715.00	712.00	708.00	705.00

**Biweekly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
10,880	10,900	741.00	738.00	734.00	731.00	727.00	724.00	720.00	717.00	713.00	710.00	706.00
10,900	10,920	743.00	739.00	736.00	732.00	729.00	725.00	722.00	718.00	715.00	711.00	708.00
10,920	10,940	744.00	741.00	737.00	734.00	730.00	727.00	723.00	720.00	717.00	713.00	710.00
10,940	10,960	746.00	742.00	739.00	735.00	732.00	729.00	725.00	722.00	718.00	715.00	711.00
10,960	10,980	747.00	744.00	741.00	737.00	734.00	730.00	727.00	723.00	720.00	716.00	713.00
10,980	11,000	749.00	746.00	742.00	739.00	735.00	732.00	728.00	725.00	721.00	718.00	714.00
AMOUNT OF INCOME TAX TO BE WITHHELD												
7.9% of excess over \$11,000 plus												
11,000	& over	750.00	746.00	743.00	739.00	736.00	732.00	729.00	726.00	722.00	719.00	715.00

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
380	400	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
420	440	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00
440	460	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00
460	480	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00
480	500	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
500	520	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
520	540	8.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
540	560	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
560	580	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00
580	600	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00
600	620	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
620	640	11.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
640	660	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
660	680	12.00	11.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00
680	700	13.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00
700	720	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00
720	740	15.00	13.00	11.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00
740	760	16.00	14.00	12.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00	3.00
760	780	18.00	15.00	12.00	11.00	9.00	8.00	6.00	5.00	4.00	4.00	3.00
780	800	19.00	16.00	13.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00
800	820	20.00	17.00	15.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00
820	840	21.00	18.00	16.00	13.00	11.00	10.00	8.00	6.00	5.00	5.00	4.00
840	860	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00
860	880	23.00	20.00	18.00	15.00	13.00	11.00	9.00	8.00	6.00	5.00	5.00
880	900	24.00	22.00	19.00	16.00	14.00	11.00	10.00	8.00	7.00	5.00	5.00
900	920	26.00	23.00	20.00	17.00	15.00	12.00	11.00	9.00	8.00	6.00	5.00
920	940	27.00	24.00	21.00	19.00	16.00	13.00	11.00	10.00	8.00	7.00	5.00
940	960	28.00	25.00	22.00	20.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00
960	980	29.00	26.00	23.00	21.00	18.00	15.00	13.00	11.00	9.00	8.00	6.00

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE AT LEAST		BUT LESS THAN		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED								
				0	1	2	3	4	5	6	7	8
AMOUNT OF INCOME TAX TO BE WITHHELD												
980	1,000	31.00	28.00	25.00	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00
1,000	1,020	32.00	29.00	26.00	23.00	20.00	18.00	15.00	12.00	11.00	9.00	8.00
1,020	1,040	33.00	30.00	27.00	24.00	21.00	19.00	16.00	14.00	11.00	10.00	8.00
1,040	1,060	35.00	32.00	28.00	25.00	22.00	20.00	17.00	15.00	12.00	10.00	9.00
1,060	1,080	36.00	33.00	30.00	27.00	24.00	21.00	18.00	16.00	13.00	11.00	10.00
1,080	1,100	37.00	34.00	31.00	28.00	25.00	22.00	19.00	17.00	14.00	12.00	10.00
1,100	1,120	39.00	35.00	32.00	29.00	26.00	23.00	21.00	18.00	15.00	13.00	11.00
1,120	1,140	40.00	37.00	34.00	31.00	28.00	24.00	22.00	19.00	16.00	14.00	12.00
1,140	1,160	41.00	38.00	35.00	32.00	29.00	26.00	23.00	20.00	17.00	15.00	12.00
1,160	1,180	43.00	39.00	36.00	33.00	30.00	27.00	24.00	21.00	19.00	16.00	13.00
1,180	1,200	44.00	41.00	38.00	34.00	31.00	28.00	25.00	22.00	20.00	17.00	14.00
1,200	1,220	45.00	42.00	39.00	36.00	33.00	30.00	27.00	23.00	21.00	18.00	16.00
1,220	1,240	47.00	44.00	40.00	37.00	34.00	31.00	28.00	25.00	22.00	19.00	17.00
1,240	1,260	48.00	45.00	42.00	38.00	35.00	32.00	29.00	26.00	23.00	20.00	18.00
1,260	1,280	49.00	46.00	43.00	40.00	37.00	33.00	30.00	27.00	24.00	21.00	19.00
1,280	1,300	51.00	48.00	44.00	41.00	38.00	35.00	32.00	29.00	26.00	23.00	20.00
1,300	1,320	52.00	49.00	46.00	42.00	39.00	36.00	33.00	30.00	27.00	24.00	21.00
1,320	1,340	54.00	50.00	47.00	44.00	41.00	37.00	34.00	31.00	28.00	25.00	22.00
1,340	1,360	55.00	52.00	48.00	45.00	42.00	39.00	35.00	32.00	29.00	26.00	23.00
1,360	1,380	56.00	53.00	50.00	47.00	43.00	40.00	37.00	34.00	31.00	28.00	25.00
1,380	1,400	58.00	54.00	51.00	48.00	45.00	41.00	38.00	35.00	32.00	29.00	26.00
1,400	1,420	59.00	56.00	53.00	49.00	46.00	43.00	40.00	36.00	33.00	30.00	27.00
1,420	1,440	60.00	57.00	54.00	51.00	47.00	44.00	41.00	38.00	35.00	31.00	28.00
1,440	1,460	62.00	58.00	55.00	52.00	49.00	46.00	42.00	39.00	36.00	33.00	30.00
1,460	1,480	63.00	60.00	57.00	53.00	50.00	47.00	44.00	40.00	37.00	34.00	31.00
1,480	1,500	64.00	61.00	58.00	55.00	51.00	48.00	45.00	42.00	39.00	35.00	32.00
1,500	1,520	66.00	63.00	59.00	56.00	53.00	50.00	46.00	43.00	40.00	37.00	34.00
1,520	1,540	67.00	64.00	61.00	57.00	54.00	51.00	48.00	44.00	41.00	38.00	35.00
1,540	1,560	69.00	65.00	62.00	59.00	56.00	52.00	49.00	46.00	43.00	39.00	36.00
1,560	1,580	70.00	67.00	63.00	60.00	57.00	54.00	50.00	47.00	44.00	41.00	37.00
1,580	1,600	71.00	68.00	65.00	62.00	58.00	55.00	52.00	49.00	45.00	42.00	39.00
1,600	1,620	73.00	69.00	66.00	63.00	60.00	56.00	53.00	50.00	47.00	43.00	40.00
1,620	1,640	74.00	71.00	67.00	64.00	61.00	58.00	55.00	51.00	48.00	45.00	42.00
1,640	1,660	76.00	72.00	69.00	66.00	62.00	59.00	56.00	53.00	49.00	46.00	43.00
1,660	1,680	77.00	74.00	70.00	67.00	64.00	60.00	57.00	54.00	51.00	48.00	44.00
1,680	1,700	79.00	75.00	72.00	68.00	65.00	62.00	59.00	55.00	52.00	49.00	46.00
1,700	1,720	80.00	77.00	73.00	70.00	66.00	63.00	60.00	57.00	53.00	50.00	47.00
1,720	1,740	81.00	78.00	75.00	71.00	68.00	65.00	61.00	58.00	55.00	52.00	48.00
1,740	1,760	83.00	79.00	76.00	73.00	69.00	66.00	63.00	59.00	56.00	53.00	50.00
1,760	1,780	84.00	81.00	77.00	74.00	71.00	67.00	64.00	61.00	58.00	54.00	51.00
1,780	1,800	86.00	82.00	79.00	75.00	72.00	69.00	65.00	62.00	59.00	56.00	52.00
1,800	1,820	87.00	84.00	80.00	77.00	73.00	70.00	67.00	64.00	60.00	57.00	54.00
1,820	1,840	89.00	85.00	82.00	78.00	75.00	71.00	68.00	65.00	62.00	58.00	55.00
1,840	1,860	90.00	87.00	83.00	80.00	76.00	73.00	69.00	66.00	63.00	60.00	57.00
1,860	1,880	91.00	88.00	85.00	81.00	78.00	74.00	71.00	68.00	64.00	61.00	58.00

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,880	1,900	93.00	89.00	86.00	83.00	79.00	76.00	72.00	69.00	66.00	62.00	59.00
1,900	1,920	94.00	91.00	88.00	84.00	81.00	77.00	74.00	70.00	67.00	64.00	61.00
1,920	1,940	96.00	92.00	89.00	86.00	82.00	79.00	75.00	72.00	68.00	65.00	62.00
1,940	1,960	97.00	94.00	90.00	87.00	84.00	80.00	77.00	73.00	70.00	67.00	63.00
1,960	1,980	99.00	95.00	92.00	88.00	85.00	82.00	78.00	75.00	71.00	68.00	65.00
1,980	2,000	100.00	97.00	93.00	90.00	86.00	83.00	80.00	76.00	73.00	69.00	66.00
2,000	2,020	102.00	98.00	95.00	91.00	88.00	84.00	81.00	78.00	74.00	71.00	67.00
2,020	2,040	103.00	100.00	96.00	93.00	89.00	86.00	82.00	79.00	76.00	72.00	69.00
2,040	2,060	104.00	101.00	98.00	94.00	91.00	87.00	84.00	80.00	77.00	74.00	70.00
2,060	2,080	106.00	102.00	99.00	96.00	92.00	89.00	85.00	82.00	78.00	75.00	72.00
2,080	2,100	107.00	104.00	100.00	97.00	94.00	90.00	87.00	83.00	80.00	76.00	73.00
2,100	2,120	109.00	105.00	102.00	98.00	95.00	92.00	88.00	85.00	81.00	78.00	74.00
2,120	2,140	110.00	107.00	103.00	100.00	96.00	93.00	90.00	86.00	83.00	79.00	76.00
2,140	2,160	112.00	108.00	105.00	101.00	98.00	94.00	91.00	88.00	84.00	81.00	77.00
2,160	2,180	113.00	110.00	106.00	103.00	99.00	96.00	92.00	89.00	86.00	82.00	79.00
2,180	2,200	115.00	111.00	108.00	104.00	101.00	97.00	94.00	91.00	87.00	84.00	80.00
2,200	2,220	117.00	113.00	109.00	106.00	102.00	99.00	95.00	92.00	89.00	85.00	82.00
2,220	2,240	118.00	114.00	111.00	107.00	104.00	100.00	97.00	93.00	90.00	87.00	83.00
2,240	2,260	120.00	116.00	112.00	109.00	105.00	102.00	98.00	95.00	91.00	88.00	85.00
2,260	2,280	121.00	117.00	114.00	110.00	107.00	103.00	100.00	96.00	93.00	89.00	86.00
2,280	2,300	123.00	119.00	115.00	112.00	108.00	105.00	101.00	98.00	94.00	91.00	87.00
2,300	2,320	124.00	121.00	117.00	113.00	110.00	106.00	103.00	99.00	96.00	92.00	89.00
2,320	2,340	126.00	122.00	118.00	115.00	111.00	108.00	104.00	101.00	97.00	94.00	90.00
2,340	2,360	127.00	124.00	120.00	116.00	113.00	109.00	105.00	102.00	99.00	95.00	92.00
2,360	2,380	129.00	125.00	121.00	118.00	114.00	111.00	107.00	103.00	100.00	97.00	93.00
2,380	2,400	130.00	127.00	123.00	119.00	116.00	112.00	108.00	105.00	101.00	98.00	95.00
2,400	2,420	132.00	128.00	124.00	121.00	117.00	114.00	110.00	106.00	103.00	99.00	96.00
2,420	2,440	133.00	130.00	126.00	122.00	119.00	115.00	112.00	108.00	104.00	101.00	97.00
2,440	2,460	135.00	131.00	128.00	124.00	120.00	117.00	113.00	109.00	106.00	102.00	99.00
2,460	2,480	136.00	133.00	129.00	125.00	122.00	118.00	115.00	111.00	107.00	104.00	100.00
2,480	2,500	138.00	134.00	131.00	127.00	123.00	120.00	116.00	112.00	109.00	105.00	102.00
2,500	2,520	139.00	136.00	132.00	128.00	125.00	121.00	118.00	114.00	110.00	107.00	103.00
2,520	2,540	141.00	137.00	134.00	130.00	126.00	123.00	119.00	115.00	112.00	108.00	105.00
2,540	2,560	142.00	139.00	135.00	132.00	128.00	124.00	121.00	117.00	113.00	110.00	106.00
2,560	2,580	144.00	140.00	137.00	133.00	129.00	126.00	122.00	119.00	115.00	111.00	108.00
2,580	2,600	145.00	142.00	138.00	135.00	131.00	127.00	124.00	120.00	116.00	113.00	109.00
2,600	2,620	147.00	143.00	140.00	136.00	132.00	129.00	125.00	122.00	118.00	114.00	111.00
2,620	2,640	148.00	145.00	141.00	138.00	134.00	130.00	127.00	123.00	119.00	116.00	112.00
2,640	2,660	150.00	146.00	143.00	139.00	135.00	132.00	128.00	125.00	121.00	117.00	114.00
2,660	2,680	151.00	148.00	144.00	141.00	137.00	133.00	130.00	126.00	123.00	119.00	115.00
2,680	2,700	153.00	149.00	146.00	142.00	139.00	135.00	131.00	128.00	124.00	120.00	117.00
2,700	2,720	155.00	151.00	147.00	144.00	140.00	136.00	133.00	129.00	126.00	122.00	118.00
2,720	2,740	156.00	152.00	149.00	145.00	142.00	138.00	134.00	131.00	127.00	123.00	120.00
2,740	2,760	158.00	154.00	150.00	147.00	143.00	139.00	136.00	132.00	129.00	125.00	121.00
2,760	2,780	159.00	155.00	152.00	148.00	145.00	141.00	137.00	134.00	130.00	126.00	123.00

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE AT LEAST		BUT LESS THAN		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED									
				0	1	2	3	4	5	6	7	8	9
AMOUNT OF INCOME TAX TO BE WITHHELD													
2,780	2,800	161.00	157.00	153.00	150.00	146.00	143.00	139.00	135.00	132.00	128.00	124.00	
2,800	2,820	162.00	159.00	155.00	151.00	148.00	144.00	140.00	137.00	133.00	130.00	126.00	
2,820	2,840	164.00	160.00	156.00	153.00	149.00	146.00	142.00	138.00	135.00	131.00	127.00	
2,840	2,860	165.00	162.00	158.00	154.00	151.00	147.00	143.00	140.00	136.00	133.00	129.00	
2,860	2,880	167.00	163.00	159.00	156.00	152.00	149.00	145.00	141.00	138.00	134.00	130.00	
2,880	2,900	168.00	165.00	161.00	157.00	154.00	150.00	146.00	143.00	139.00	136.00	132.00	
2,900	2,920	170.00	166.00	162.00	159.00	155.00	152.00	148.00	144.00	141.00	137.00	134.00	
2,920	2,940	171.00	168.00	164.00	160.00	157.00	153.00	150.00	146.00	142.00	139.00	135.00	
2,940	2,960	173.00	169.00	166.00	162.00	158.00	155.00	151.00	147.00	144.00	140.00	137.00	
2,960	2,980	174.00	171.00	167.00	163.00	160.00	156.00	153.00	149.00	145.00	142.00	138.00	
2,980	3,000	176.00	172.00	169.00	165.00	161.00	158.00	154.00	150.00	147.00	143.00	140.00	
3,000	3,020	177.00	174.00	170.00	166.00	163.00	159.00	156.00	152.00	148.00	145.00	141.00	
3,020	3,040	179.00	175.00	172.00	168.00	164.00	161.00	157.00	153.00	150.00	146.00	143.00	
3,040	3,060	180.00	177.00	173.00	170.00	166.00	162.00	159.00	155.00	151.00	148.00	144.00	
3,060	3,080	182.00	178.00	175.00	171.00	167.00	164.00	160.00	157.00	153.00	149.00	146.00	
3,080	3,100	183.00	180.00	176.00	173.00	169.00	165.00	162.00	158.00	154.00	151.00	147.00	
3,100	3,120	185.00	181.00	178.00	174.00	170.00	167.00	163.00	160.00	156.00	152.00	149.00	
3,120	3,140	186.00	183.00	179.00	176.00	172.00	168.00	165.00	161.00	157.00	154.00	150.00	
3,140	3,160	188.00	184.00	181.00	177.00	173.00	170.00	166.00	163.00	159.00	155.00	152.00	
3,160	3,180	189.00	186.00	182.00	179.00	175.00	171.00	168.00	164.00	161.00	157.00	153.00	
3,180	3,200	191.00	187.00	184.00	180.00	177.00	173.00	169.00	166.00	162.00	158.00	155.00	
3,200	3,220	193.00	189.00	185.00	182.00	178.00	174.00	171.00	167.00	164.00	160.00	156.00	
3,220	3,240	194.00	190.00	187.00	183.00	180.00	176.00	172.00	169.00	165.00	161.00	158.00	
3,240	3,260	196.00	192.00	188.00	185.00	181.00	177.00	174.00	170.00	167.00	163.00	159.00	
3,260	3,280	197.00	193.00	190.00	186.00	183.00	179.00	175.00	172.00	168.00	164.00	161.00	
3,280	3,300	199.00	195.00	191.00	188.00	184.00	181.00	177.00	173.00	170.00	166.00	162.00	
3,300	3,320	200.00	197.00	193.00	189.00	186.00	182.00	178.00	175.00	171.00	168.00	164.00	
3,320	3,340	202.00	198.00	194.00	191.00	187.00	184.00	180.00	176.00	173.00	169.00	165.00	
3,340	3,360	203.00	200.00	196.00	192.00	189.00	185.00	181.00	178.00	174.00	171.00	167.00	
3,360	3,380	205.00	201.00	197.00	194.00	190.00	187.00	183.00	179.00	176.00	172.00	168.00	
3,380	3,400	206.00	203.00	199.00	195.00	192.00	188.00	184.00	181.00	177.00	174.00	170.00	
3,400	3,420	208.00	204.00	200.00	197.00	193.00	190.00	186.00	182.00	179.00	175.00	172.00	
3,420	3,440	209.00	206.00	202.00	198.00	195.00	191.00	188.00	184.00	180.00	177.00	173.00	
3,440	3,460	211.00	207.00	204.00	200.00	196.00	193.00	189.00	185.00	182.00	178.00	175.00	
3,460	3,480	212.00	209.00	205.00	201.00	198.00	194.00	191.00	187.00	183.00	180.00	176.00	
3,480	3,500	214.00	210.00	207.00	203.00	199.00	196.00	192.00	188.00	185.00	181.00	178.00	
3,500	3,520	215.00	212.00	208.00	204.00	201.00	197.00	194.00	190.00	186.00	183.00	179.00	
3,520	3,540	217.00	213.00	210.00	206.00	202.00	199.00	195.00	191.00	188.00	184.00	181.00	
3,540	3,560	218.00	215.00	211.00	208.00	204.00	200.00	197.00	193.00	189.00	186.00	182.00	
3,560	3,580	220.00	216.00	213.00	209.00	205.00	202.00	198.00	195.00	191.00	187.00	184.00	
3,580	3,600	221.00	218.00	214.00	211.00	207.00	203.00	200.00	196.00	192.00	189.00	185.00	
3,600	3,620	223.00	219.00	216.00	212.00	208.00	205.00	201.00	198.00	194.00	190.00	187.00	
3,620	3,640	224.00	221.00	217.00	214.00	210.00	206.00	203.00	199.00	195.00	192.00	188.00	
3,640	3,660	226.00	222.00	219.00	215.00	211.00	208.00	204.00	201.00	197.00	193.00	190.00	
3,660	3,680	227.00	224.00	220.00	217.00	213.00	209.00	206.00	202.00	199.00	195.00	191.00	

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,680	3,700	229.00	225.00	222.00	218.00	215.00	211.00	207.00	204.00	200.00	196.00	193.00
3,700	3,720	231.00	227.00	223.00	220.00	216.00	212.00	209.00	205.00	202.00	198.00	194.00
3,720	3,740	232.00	228.00	225.00	221.00	218.00	214.00	210.00	207.00	203.00	199.00	196.00
3,740	3,760	234.00	230.00	226.00	223.00	219.00	215.00	212.00	208.00	205.00	201.00	197.00
3,760	3,780	235.00	231.00	228.00	224.00	221.00	217.00	213.00	210.00	206.00	202.00	199.00
3,780	3,800	237.00	233.00	229.00	226.00	222.00	219.00	215.00	211.00	208.00	204.00	200.00
3,800	3,820	238.00	235.00	231.00	227.00	224.00	220.00	216.00	213.00	209.00	206.00	202.00
3,820	3,840	240.00	236.00	232.00	229.00	225.00	222.00	218.00	214.00	211.00	207.00	203.00
3,840	3,860	241.00	238.00	234.00	230.00	227.00	223.00	219.00	216.00	212.00	209.00	205.00
3,860	3,880	243.00	239.00	235.00	232.00	228.00	225.00	221.00	217.00	214.00	210.00	206.00
3,880	3,900	244.00	241.00	237.00	233.00	230.00	226.00	222.00	219.00	215.00	212.00	208.00
3,900	3,920	246.00	242.00	238.00	235.00	231.00	228.00	224.00	220.00	217.00	213.00	210.00
3,920	3,940	247.00	244.00	240.00	236.00	233.00	229.00	226.00	222.00	218.00	215.00	211.00
3,940	3,960	249.00	245.00	242.00	238.00	234.00	231.00	227.00	223.00	220.00	216.00	213.00
3,960	3,980	250.00	247.00	243.00	239.00	236.00	232.00	229.00	225.00	221.00	218.00	214.00
3,980	4,000	252.00	248.00	245.00	241.00	237.00	234.00	230.00	226.00	223.00	219.00	216.00
4,000	4,020	253.00	250.00	246.00	242.00	239.00	235.00	232.00	228.00	224.00	221.00	217.00
4,020	4,040	255.00	251.00	248.00	244.00	240.00	237.00	233.00	229.00	226.00	222.00	219.00
4,040	4,060	256.00	253.00	249.00	246.00	242.00	238.00	235.00	231.00	227.00	224.00	220.00
4,060	4,080	258.00	254.00	251.00	247.00	243.00	240.00	236.00	233.00	229.00	225.00	222.00
4,080	4,100	259.00	256.00	252.00	249.00	245.00	241.00	238.00	234.00	230.00	227.00	223.00
4,100	4,120	261.00	257.00	254.00	250.00	246.00	243.00	239.00	236.00	232.00	228.00	225.00
4,120	4,140	262.00	259.00	255.00	252.00	248.00	244.00	241.00	237.00	233.00	230.00	226.00
4,140	4,160	264.00	260.00	257.00	253.00	249.00	246.00	242.00	239.00	235.00	231.00	228.00
4,160	4,180	265.00	262.00	258.00	255.00	251.00	247.00	244.00	240.00	237.00	233.00	229.00
4,180	4,200	267.00	263.00	260.00	256.00	253.00	249.00	245.00	242.00	238.00	234.00	231.00
4,200	4,220	269.00	265.00	261.00	258.00	254.00	250.00	247.00	243.00	240.00	236.00	232.00
4,220	4,240	270.00	266.00	263.00	259.00	256.00	252.00	248.00	245.00	241.00	237.00	234.00
4,240	4,260	272.00	268.00	264.00	261.00	257.00	253.00	250.00	246.00	243.00	239.00	235.00
4,260	4,280	273.00	269.00	266.00	262.00	259.00	255.00	251.00	248.00	244.00	240.00	237.00
4,280	4,300	275.00	271.00	267.00	264.00	260.00	257.00	253.00	249.00	246.00	242.00	238.00
4,300	4,320	276.00	273.00	269.00	265.00	262.00	258.00	254.00	251.00	247.00	244.00	240.00
4,320	4,340	278.00	274.00	270.00	267.00	263.00	260.00	256.00	252.00	249.00	245.00	241.00
4,340	4,360	279.00	276.00	272.00	268.00	265.00	261.00	257.00	254.00	250.00	247.00	243.00
4,360	4,380	281.00	277.00	273.00	270.00	266.00	263.00	259.00	255.00	252.00	248.00	244.00
4,380	4,400	282.00	279.00	275.00	271.00	268.00	264.00	260.00	257.00	253.00	250.00	246.00
4,400	4,420	284.00	280.00	276.00	273.00	269.00	266.00	262.00	258.00	255.00	251.00	248.00
4,420	4,440	285.00	282.00	278.00	274.00	271.00	267.00	264.00	260.00	256.00	253.00	249.00
4,440	4,460	287.00	283.00	280.00	276.00	272.00	269.00	265.00	261.00	258.00	254.00	251.00
4,460	4,480	288.00	285.00	281.00	277.00	274.00	270.00	267.00	263.00	259.00	256.00	252.00
4,480	4,500	290.00	286.00	283.00	279.00	275.00	272.00	268.00	264.00	261.00	257.00	254.00
4,500	4,520	291.00	288.00	284.00	280.00	277.00	273.00	270.00	266.00	262.00	259.00	255.00
4,520	4,540	293.00	289.00	286.00	282.00	278.00	275.00	271.00	267.00	264.00	260.00	257.00
4,540	4,560	294.00	291.00	287.00	284.00	280.00	276.00	273.00	269.00	265.00	262.00	258.00
4,560	4,580	296.00	292.00	289.00	285.00	281.00	278.00	274.00	271.00	267.00	263.00	260.00

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE AT LEAST		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
		0	1	2	3	4	5	6	7	8	9	10 or more
BUT LESS THAN		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,580	4,600	297.00	294.00	290.00	287.00	283.00	279.00	276.00	272.00	268.00	265.00	261.00
4,600	4,620	299.00	295.00	292.00	288.00	284.00	281.00	277.00	274.00	270.00	266.00	263.00
4,620	4,640	300.00	297.00	293.00	290.00	286.00	282.00	279.00	275.00	271.00	268.00	264.00
4,640	4,660	302.00	298.00	295.00	291.00	287.00	284.00	280.00	277.00	273.00	269.00	266.00
4,660	4,680	303.00	300.00	296.00	293.00	289.00	285.00	282.00	278.00	275.00	271.00	267.00
4,680	4,700	305.00	301.00	298.00	294.00	291.00	287.00	283.00	280.00	276.00	272.00	269.00
4,700	4,720	307.00	303.00	299.00	296.00	292.00	288.00	285.00	281.00	278.00	274.00	270.00
4,720	4,740	308.00	304.00	301.00	297.00	294.00	290.00	286.00	283.00	279.00	275.00	272.00
4,740	4,760	310.00	306.00	302.00	299.00	295.00	291.00	288.00	284.00	281.00	277.00	273.00
4,760	4,780	311.00	307.00	304.00	300.00	297.00	293.00	289.00	286.00	282.00	278.00	275.00
4,780	4,800	313.00	309.00	305.00	302.00	298.00	295.00	291.00	287.00	284.00	280.00	276.00
4,800	4,820	314.00	311.00	307.00	303.00	300.00	296.00	292.00	289.00	285.00	282.00	278.00
4,820	4,840	316.00	312.00	308.00	305.00	301.00	298.00	294.00	290.00	287.00	283.00	279.00
4,840	4,860	317.00	314.00	310.00	306.00	303.00	299.00	295.00	292.00	288.00	285.00	281.00
4,860	4,880	319.00	315.00	311.00	308.00	304.00	301.00	297.00	293.00	290.00	286.00	282.00
4,880	4,900	320.00	317.00	313.00	309.00	306.00	302.00	298.00	295.00	291.00	288.00	284.00
4,900	4,920	322.00	318.00	314.00	311.00	307.00	304.00	300.00	296.00	293.00	289.00	286.00
4,920	4,940	323.00	320.00	316.00	312.00	309.00	305.00	302.00	298.00	294.00	291.00	287.00
4,940	4,960	325.00	321.00	318.00	314.00	310.00	307.00	303.00	299.00	296.00	292.00	289.00
4,960	4,980	326.00	323.00	319.00	315.00	312.00	308.00	305.00	301.00	297.00	294.00	290.00
4,980	5,000	328.00	324.00	321.00	317.00	313.00	310.00	306.00	302.00	299.00	295.00	292.00
5,000	5,020	329.00	326.00	322.00	318.00	315.00	311.00	308.00	304.00	300.00	297.00	293.00
5,020	5,040	331.00	327.00	324.00	320.00	316.00	313.00	309.00	305.00	302.00	298.00	295.00
5,040	5,060	332.00	329.00	325.00	322.00	318.00	314.00	311.00	307.00	303.00	300.00	296.00
5,060	5,080	334.00	330.00	327.00	323.00	319.00	316.00	312.00	309.00	305.00	301.00	298.00
5,080	5,100	335.00	332.00	328.00	325.00	321.00	317.00	314.00	310.00	306.00	303.00	299.00
5,100	5,120	337.00	333.00	330.00	326.00	322.00	319.00	315.00	312.00	308.00	304.00	301.00
5,120	5,140	338.00	335.00	331.00	328.00	324.00	320.00	317.00	313.00	309.00	306.00	302.00
5,140	5,160	340.00	336.00	333.00	329.00	325.00	322.00	318.00	315.00	311.00	307.00	304.00
5,160	5,180	341.00	338.00	334.00	331.00	327.00	323.00	320.00	316.00	313.00	309.00	305.00
5,180	5,200	343.00	339.00	336.00	332.00	329.00	325.00	321.00	318.00	314.00	310.00	307.00
5,200	5,220	345.00	341.00	337.00	334.00	330.00	326.00	323.00	319.00	316.00	312.00	308.00
5,220	5,240	346.00	342.00	339.00	335.00	332.00	328.00	324.00	321.00	317.00	313.00	310.00
5,240	5,260	348.00	344.00	340.00	337.00	333.00	329.00	326.00	322.00	319.00	315.00	311.00
5,260	5,280	349.00	345.00	342.00	338.00	335.00	331.00	327.00	324.00	320.00	316.00	313.00
5,280	5,300	351.00	347.00	343.00	340.00	336.00	333.00	329.00	325.00	322.00	318.00	314.00
5,300	5,320	352.00	349.00	345.00	341.00	338.00	334.00	330.00	327.00	323.00	320.00	316.00
5,320	5,340	354.00	350.00	346.00	343.00	339.00	336.00	332.00	328.00	325.00	321.00	317.00
5,340	5,360	355.00	352.00	348.00	344.00	341.00	337.00	333.00	330.00	326.00	323.00	319.00
5,360	5,380	357.00	353.00	349.00	346.00	342.00	339.00	335.00	331.00	328.00	324.00	320.00
5,380	5,400	359.00	355.00	351.00	347.00	344.00	340.00	336.00	333.00	329.00	326.00	322.00
5,400	5,420	360.00	356.00	353.00	349.00	345.00	342.00	338.00	334.00	331.00	327.00	324.00
5,420	5,440	362.00	358.00	354.00	350.00	347.00	343.00	340.00	336.00	332.00	329.00	325.00
5,440	5,460	363.00	360.00	356.00	352.00	348.00	345.00	341.00	337.00	334.00	330.00	327.00
5,460	5,480	365.00	361.00	357.00	354.00	350.00	346.00	343.00	339.00	335.00	332.00	328.00

Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
5,480	5,500	366.00	363.00	359.00	355.00	351.00	348.00	344.00	340.00	337.00	333.00	330.00
5,500	5,520	368.00	364.00	361.00	357.00	353.00	349.00	346.00	342.00	338.00	335.00	331.00
5,520	5,540	370.00	366.00	362.00	358.00	355.00	351.00	347.00	343.00	340.00	336.00	333.00
5,540	5,560	371.00	367.00	364.00	360.00	356.00	352.00	349.00	345.00	341.00	338.00	334.00
5,560	5,580	373.00	369.00	365.00	361.00	358.00	354.00	350.00	347.00	343.00	339.00	336.00
5,580	5,600	374.00	371.00	367.00	363.00	359.00	356.00	352.00	348.00	344.00	341.00	337.00
5,600	5,620	376.00	372.00	368.00	365.00	361.00	357.00	353.00	350.00	346.00	342.00	339.00
5,620	5,640	378.00	374.00	370.00	366.00	362.00	359.00	355.00	351.00	347.00	344.00	340.00
5,640	5,660	379.00	375.00	372.00	368.00	364.00	360.00	357.00	353.00	349.00	345.00	342.00
5,660	5,680	381.00	377.00	373.00	369.00	366.00	362.00	358.00	354.00	351.00	347.00	343.00
5,680	5,700	382.00	378.00	375.00	371.00	367.00	363.00	360.00	356.00	352.00	348.00	345.00
5,700	5,720	384.00	380.00	376.00	373.00	369.00	365.00	361.00	357.00	354.00	350.00	346.00
5,720	5,740	385.00	382.00	378.00	374.00	370.00	367.00	363.00	359.00	355.00	352.00	348.00
5,740	5,760	387.00	383.00	379.00	376.00	372.00	368.00	364.00	361.00	357.00	353.00	349.00
5,760	5,780	389.00	385.00	381.00	377.00	374.00	370.00	366.00	362.00	358.00	355.00	351.00
5,780	5,800	390.00	386.00	383.00	379.00	375.00	371.00	368.00	364.00	360.00	356.00	352.00
5,800	5,820	392.00	388.00	384.00	380.00	377.00	373.00	369.00	365.00	362.00	358.00	354.00
5,820	5,840	393.00	390.00	386.00	382.00	378.00	374.00	371.00	367.00	363.00	359.00	356.00
5,840	5,860	395.00	391.00	387.00	384.00	380.00	376.00	372.00	369.00	365.00	361.00	357.00
5,860	5,880	396.00	393.00	389.00	385.00	381.00	378.00	374.00	370.00	366.00	363.00	359.00
5,880	5,900	398.00	394.00	391.00	387.00	383.00	379.00	375.00	372.00	368.00	364.00	360.00
AMOUNT OF INCOME TAX TO BE WITHHELD												
7.9% of excess over \$5,900 plus												
5,900 & over		399.00	395.00	391.00	388.00	384.00	380.00	376.00	372.00	369.00	365.00	361.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
380	400	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
420	440	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00
440	460	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00
460	480	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00
480	500	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
500	520	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
520	540	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
540	560	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
560	580	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00
580	600	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00
600	620	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
620	640	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
640	660	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
660	680	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00
680	700	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
700	720	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00
720	740	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00
740	760	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00
760	780	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00
780	800	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00
800	820	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00
820	840	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00
840	860	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00
860	880	11.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00
880	900	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00
900	920	13.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00
920	940	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00
940	960	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00
960	980	14.00	13.00	11.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
980	1,000	15.00	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00
1,000	1,020	16.00	14.00	13.00	11.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00
1,020	1,040	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00
1,040	1,060	17.00	15.00	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00
1,060	1,080	18.00	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00
1,080	1,100	18.00	17.00	15.00	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00
1,100	1,120	19.00	17.00	16.00	14.00	13.00	11.00	11.00	10.00	9.00	9.00	8.00
1,120	1,140	20.00	18.00	17.00	15.00	13.00	12.00	11.00	10.00	10.00	9.00	8.00
1,140	1,160	20.00	19.00	17.00	16.00	14.00	13.00	11.00	10.00	10.00	9.00	8.00
1,160	1,180	21.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00
1,180	1,200	21.00	20.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	10.00	9.00
1,200	1,220	22.00	21.00	19.00	18.00	16.00	14.00	13.00	11.00	11.00	10.00	9.00
1,220	1,240	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	10.00
1,240	1,260	23.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00	11.00	10.00
1,260	1,280	24.00	23.00	21.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00	10.00
1,280	1,300	25.00	23.00	22.00	20.00	19.00	17.00	16.00	14.00	12.00	11.00	10.00
1,300	1,320	26.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00
1,320	1,340	27.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00	11.00
1,340	1,360	28.00	26.00	24.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00
1,360	1,380	30.00	27.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00
1,380	1,400	31.00	28.00	25.00	23.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00
1,400	1,420	32.00	29.00	27.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00	13.00
1,420	1,440	33.00	30.00	28.00	25.00	23.00	22.00	20.00	18.00	17.00	15.00	14.00
1,440	1,460	34.00	31.00	29.00	26.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00
1,460	1,480	35.00	32.00	30.00	27.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00
1,480	1,500	36.00	34.00	31.00	28.00	26.00	23.00	22.00	20.00	19.00	17.00	16.00
1,500	1,520	37.00	35.00	32.00	29.00	27.00	24.00	23.00	21.00	20.00	18.00	16.00
1,520	1,540	38.00	36.00	33.00	31.00	28.00	25.00	23.00	22.00	20.00	19.00	17.00
1,540	1,560	39.00	37.00	34.00	32.00	29.00	26.00	24.00	22.00	21.00	19.00	18.00
1,560	1,580	41.00	38.00	35.00	33.00	30.00	27.00	25.00	23.00	21.00	20.00	18.00
1,580	1,600	42.00	39.00	36.00	34.00	31.00	29.00	26.00	24.00	22.00	21.00	19.00
1,600	1,620	43.00	40.00	38.00	35.00	32.00	30.00	27.00	24.00	23.00	21.00	20.00
1,620	1,640	44.00	41.00	39.00	36.00	33.00	31.00	28.00	26.00	23.00	22.00	20.00
1,640	1,660	45.00	42.00	40.00	37.00	34.00	32.00	29.00	27.00	24.00	22.00	21.00
1,660	1,680	46.00	43.00	41.00	38.00	36.00	33.00	30.00	28.00	25.00	23.00	22.00
1,680	1,700	47.00	45.00	42.00	39.00	37.00	34.00	31.00	29.00	26.00	24.00	22.00
1,700	1,720	49.00	46.00	43.00	40.00	38.00	35.00	33.00	30.00	27.00	25.00	23.00
1,720	1,740	50.00	47.00	44.00	42.00	39.00	36.00	34.00	31.00	28.00	26.00	24.00
1,740	1,760	51.00	48.00	45.00	43.00	40.00	37.00	35.00	32.00	29.00	27.00	24.00
1,760	1,780	52.00	49.00	46.00	44.00	41.00	38.00	36.00	33.00	31.00	28.00	25.00
1,780	1,800	54.00	51.00	48.00	45.00	42.00	40.00	37.00	34.00	32.00	29.00	26.00
1,800	1,820	55.00	52.00	49.00	46.00	43.00	41.00	38.00	35.00	33.00	30.00	28.00
1,820	1,840	56.00	53.00	50.00	47.00	44.00	42.00	39.00	37.00	34.00	31.00	29.00
1,840	1,860	58.00	55.00	51.00	48.00	45.00	43.00	40.00	38.00	35.00	32.00	30.00
1,860	1,880	59.00	56.00	53.00	50.00	47.00	44.00	41.00	39.00	36.00	33.00	31.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,880	1,900	60.00	57.00	54.00	51.00	48.00	45.00	42.00	40.00	37.00	35.00	32.00
1,900	1,920	61.00	58.00	55.00	52.00	49.00	46.00	44.00	41.00	38.00	36.00	33.00
1,920	1,940	63.00	60.00	57.00	54.00	51.00	47.00	45.00	42.00	39.00	37.00	34.00
1,940	1,960	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	40.00	38.00	35.00
1,960	1,980	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00	42.00	39.00	36.00
1,980	2,000	67.00	64.00	60.00	57.00	54.00	51.00	48.00	45.00	43.00	40.00	37.00
2,000	2,020	68.00	65.00	62.00	59.00	56.00	53.00	50.00	46.00	44.00	41.00	39.00
2,020	2,040	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	40.00
2,040	2,060	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	41.00
2,060	2,080	72.00	69.00	66.00	63.00	59.00	56.00	53.00	50.00	47.00	44.00	42.00
2,080	2,100	73.00	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00
2,100	2,120	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00
2,120	2,140	76.00	73.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00
2,140	2,160	77.00	74.00	71.00	68.00	65.00	62.00	58.00	55.00	52.00	49.00	46.00
2,160	2,180	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00
2,180	2,200	80.00	77.00	73.00	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00
2,200	2,220	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00
2,220	2,240	83.00	79.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00	54.00	51.00
2,240	2,260	84.00	81.00	77.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00
2,260	2,280	85.00	82.00	79.00	76.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00
2,280	2,300	87.00	83.00	80.00	77.00	74.00	71.00	67.00	64.00	61.00	58.00	55.00
2,300	2,320	88.00	85.00	82.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00
2,320	2,340	89.00	86.00	83.00	80.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00
2,340	2,360	91.00	87.00	84.00	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00
2,360	2,380	92.00	89.00	86.00	82.00	79.00	76.00	73.00	70.00	66.00	63.00	60.00
2,380	2,400	93.00	90.00	87.00	84.00	80.00	77.00	74.00	71.00	68.00	65.00	62.00
2,400	2,420	95.00	92.00	88.00	85.00	82.00	79.00	75.00	72.00	69.00	66.00	63.00
2,420	2,440	96.00	93.00	90.00	86.00	83.00	80.00	77.00	73.00	70.00	67.00	64.00
2,440	2,460	98.00	94.00	91.00	88.00	85.00	81.00	78.00	75.00	72.00	69.00	65.00
2,460	2,480	99.00	96.00	92.00	89.00	86.00	83.00	79.00	76.00	73.00	70.00	67.00
2,480	2,500	100.00	97.00	94.00	91.00	87.00	84.00	81.00	78.00	74.00	71.00	68.00
2,500	2,520	102.00	98.00	95.00	92.00	89.00	85.00	82.00	79.00	76.00	72.00	69.00
2,520	2,540	103.00	100.00	96.00	93.00	90.00	87.00	84.00	80.00	77.00	74.00	71.00
2,540	2,560	104.00	101.00	98.00	95.00	91.00	88.00	85.00	82.00	78.00	75.00	72.00
2,560	2,580	106.00	102.00	99.00	96.00	93.00	89.00	86.00	83.00	80.00	77.00	73.00
2,580	2,600	107.00	104.00	101.00	97.00	94.00	91.00	88.00	84.00	81.00	78.00	75.00
2,600	2,620	108.00	105.00	102.00	99.00	95.00	92.00	89.00	86.00	82.00	79.00	76.00
2,620	2,640	110.00	107.00	103.00	100.00	97.00	94.00	90.00	87.00	84.00	81.00	77.00
2,640	2,660	111.00	108.00	105.00	101.00	98.00	95.00	92.00	88.00	85.00	82.00	79.00
2,660	2,680	112.00	109.00	106.00	103.00	100.00	96.00	93.00	90.00	87.00	83.00	80.00
2,680	2,700	114.00	111.00	107.00	104.00	101.00	98.00	94.00	91.00	88.00	85.00	81.00
2,700	2,720	115.00	112.00	109.00	105.00	102.00	99.00	96.00	93.00	89.00	86.00	83.00
2,720	2,740	117.00	113.00	110.00	107.00	104.00	100.00	97.00	94.00	91.00	87.00	84.00
2,740	2,760	118.00	115.00	111.00	108.00	105.00	102.00	98.00	95.00	92.00	89.00	86.00
2,760	2,780	119.00	116.00	113.00	110.00	106.00	103.00	100.00	97.00	93.00	90.00	87.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,780	2,800	121.00	117.00	114.00	111.00	108.00	104.00	101.00	98.00	95.00	91.00	88.00
2,800	2,820	122.00	119.00	116.00	112.00	109.00	106.00	103.00	99.00	96.00	93.00	90.00
2,820	2,840	123.00	120.00	117.00	114.00	110.00	107.00	104.00	101.00	97.00	94.00	91.00
2,840	2,860	125.00	121.00	118.00	115.00	112.00	109.00	105.00	102.00	99.00	96.00	92.00
2,860	2,880	126.00	123.00	120.00	116.00	113.00	110.00	107.00	103.00	100.00	97.00	94.00
2,880	2,900	127.00	124.00	121.00	118.00	114.00	111.00	108.00	105.00	102.00	98.00	95.00
2,900	2,920	129.00	126.00	122.00	119.00	116.00	113.00	109.00	106.00	103.00	100.00	96.00
2,920	2,940	130.00	127.00	124.00	120.00	117.00	114.00	111.00	107.00	104.00	101.00	98.00
2,940	2,960	132.00	128.00	125.00	122.00	119.00	115.00	112.00	109.00	106.00	102.00	99.00
2,960	2,980	133.00	130.00	126.00	123.00	120.00	117.00	113.00	110.00	107.00	104.00	100.00
2,980	3,000	134.00	131.00	128.00	125.00	121.00	118.00	115.00	112.00	108.00	105.00	102.00
3,000	3,020	136.00	132.00	129.00	126.00	123.00	119.00	116.00	113.00	110.00	106.00	103.00
3,020	3,040	137.00	134.00	130.00	127.00	124.00	121.00	118.00	114.00	111.00	108.00	105.00
3,040	3,060	138.00	135.00	132.00	129.00	125.00	122.00	119.00	116.00	112.00	109.00	106.00
3,060	3,080	140.00	136.00	133.00	130.00	127.00	123.00	120.00	117.00	114.00	111.00	107.00
3,080	3,100	141.00	138.00	135.00	131.00	128.00	125.00	122.00	118.00	115.00	112.00	109.00
3,100	3,120	143.00	139.00	136.00	133.00	129.00	126.00	123.00	120.00	116.00	113.00	110.00
3,120	3,140	144.00	141.00	137.00	134.00	131.00	128.00	124.00	121.00	118.00	115.00	111.00
3,140	3,160	145.00	142.00	139.00	135.00	132.00	129.00	126.00	122.00	119.00	116.00	113.00
3,160	3,180	147.00	143.00	140.00	137.00	134.00	130.00	127.00	124.00	121.00	117.00	114.00
3,180	3,200	148.00	145.00	141.00	138.00	135.00	132.00	128.00	125.00	122.00	119.00	115.00
3,200	3,220	150.00	146.00	143.00	139.00	136.00	133.00	130.00	127.00	123.00	120.00	117.00
3,220	3,240	151.00	148.00	144.00	141.00	138.00	134.00	131.00	128.00	125.00	121.00	118.00
3,240	3,260	153.00	149.00	146.00	142.00	139.00	136.00	132.00	129.00	126.00	123.00	120.00
3,260	3,280	154.00	151.00	147.00	144.00	140.00	137.00	134.00	131.00	127.00	124.00	121.00
3,280	3,300	156.00	152.00	149.00	145.00	142.00	138.00	135.00	132.00	129.00	125.00	122.00
3,300	3,320	157.00	154.00	150.00	147.00	143.00	140.00	137.00	133.00	130.00	127.00	124.00
3,320	3,340	158.00	155.00	152.00	148.00	145.00	141.00	138.00	135.00	131.00	128.00	125.00
3,340	3,360	160.00	156.00	153.00	150.00	146.00	143.00	139.00	136.00	133.00	130.00	126.00
3,360	3,380	161.00	158.00	154.00	151.00	148.00	144.00	141.00	137.00	134.00	131.00	128.00
3,380	3,400	163.00	159.00	156.00	152.00	149.00	146.00	142.00	139.00	136.00	132.00	129.00
3,400	3,420	164.00	161.00	157.00	154.00	150.00	147.00	144.00	140.00	137.00	134.00	130.00
3,420	3,440	166.00	162.00	159.00	155.00	152.00	148.00	145.00	142.00	138.00	135.00	132.00
3,440	3,460	167.00	164.00	160.00	157.00	153.00	150.00	146.00	143.00	140.00	136.00	133.00
3,460	3,480	168.00	165.00	162.00	158.00	155.00	151.00	148.00	144.00	141.00	138.00	134.00
3,480	3,500	170.00	166.00	163.00	160.00	156.00	153.00	149.00	146.00	142.00	139.00	136.00
3,500	3,520	171.00	168.00	165.00	161.00	158.00	154.00	151.00	147.00	144.00	140.00	137.00
3,520	3,540	173.00	169.00	166.00	163.00	159.00	156.00	152.00	149.00	145.00	142.00	139.00
3,540	3,560	174.00	171.00	167.00	164.00	161.00	157.00	154.00	150.00	147.00	143.00	140.00
3,560	3,580	176.00	172.00	169.00	165.00	162.00	159.00	155.00	152.00	148.00	145.00	141.00
3,580	3,600	177.00	174.00	170.00	167.00	163.00	160.00	157.00	153.00	150.00	146.00	143.00
3,600	3,620	179.00	175.00	172.00	168.00	165.00	161.00	158.00	155.00	151.00	148.00	144.00
3,620	3,640	180.00	177.00	173.00	170.00	166.00	163.00	159.00	156.00	153.00	149.00	146.00
3,640	3,660	181.00	178.00	175.00	171.00	168.00	164.00	161.00	157.00	154.00	151.00	147.00
3,660	3,680	183.00	179.00	176.00	173.00	169.00	166.00	162.00	159.00	155.00	152.00	149.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,680	3,700	184.00	181.00	177.00	174.00	171.00	167.00	164.00	160.00	157.00	153.00	150.00
3,700	3,720	186.00	182.00	179.00	175.00	172.00	169.00	165.00	162.00	158.00	155.00	151.00
3,720	3,740	187.00	184.00	180.00	177.00	173.00	170.00	167.00	163.00	160.00	156.00	153.00
3,740	3,760	189.00	185.00	182.00	178.00	175.00	171.00	168.00	165.00	161.00	158.00	154.00
3,760	3,780	190.00	187.00	183.00	180.00	176.00	173.00	169.00	166.00	163.00	159.00	156.00
3,780	3,800	192.00	188.00	185.00	181.00	178.00	174.00	171.00	168.00	164.00	161.00	157.00
3,800	3,820	193.00	190.00	186.00	183.00	179.00	176.00	172.00	169.00	166.00	162.00	159.00
3,820	3,840	194.00	191.00	188.00	184.00	181.00	177.00	174.00	170.00	167.00	164.00	160.00
3,840	3,860	196.00	192.00	189.00	186.00	182.00	179.00	175.00	172.00	168.00	165.00	162.00
3,860	3,880	197.00	194.00	190.00	187.00	184.00	180.00	177.00	173.00	170.00	166.00	163.00
3,880	3,900	199.00	195.00	192.00	188.00	185.00	182.00	178.00	175.00	171.00	168.00	164.00
3,900	3,920	200.00	197.00	193.00	190.00	186.00	183.00	180.00	176.00	173.00	169.00	166.00
3,920	3,940	202.00	198.00	195.00	191.00	188.00	184.00	181.00	178.00	174.00	171.00	167.00
3,940	3,960	203.00	200.00	196.00	193.00	189.00	186.00	182.00	179.00	176.00	172.00	169.00
3,960	3,980	204.00	201.00	198.00	194.00	191.00	187.00	184.00	180.00	177.00	174.00	170.00
3,980	4,000	206.00	202.00	199.00	196.00	192.00	189.00	185.00	182.00	178.00	175.00	172.00
4,000	4,020	207.00	204.00	201.00	197.00	194.00	190.00	187.00	183.00	180.00	176.00	173.00
4,020	4,040	209.00	205.00	202.00	199.00	195.00	192.00	188.00	185.00	181.00	178.00	174.00
4,040	4,060	210.00	207.00	203.00	200.00	197.00	193.00	190.00	186.00	183.00	179.00	176.00
4,060	4,080	212.00	208.00	205.00	201.00	198.00	195.00	191.00	188.00	184.00	181.00	177.00
4,080	4,100	213.00	210.00	206.00	203.00	199.00	196.00	193.00	189.00	186.00	182.00	179.00
4,100	4,120	215.00	211.00	208.00	204.00	201.00	197.00	194.00	191.00	187.00	184.00	180.00
4,120	4,140	216.00	213.00	209.00	206.00	202.00	199.00	195.00	192.00	189.00	185.00	182.00
4,140	4,160	218.00	214.00	211.00	207.00	204.00	200.00	197.00	193.00	190.00	187.00	183.00
4,160	4,180	219.00	216.00	212.00	209.00	205.00	202.00	198.00	195.00	191.00	188.00	185.00
4,180	4,200	221.00	217.00	214.00	210.00	207.00	203.00	200.00	196.00	193.00	189.00	186.00
4,200	4,220	222.00	219.00	215.00	211.00	208.00	205.00	201.00	198.00	194.00	191.00	187.00
4,220	4,240	224.00	220.00	217.00	213.00	209.00	206.00	203.00	199.00	196.00	192.00	189.00
4,240	4,260	225.00	222.00	218.00	215.00	211.00	207.00	204.00	201.00	197.00	194.00	190.00
4,260	4,280	227.00	223.00	220.00	216.00	212.00	209.00	205.00	202.00	199.00	195.00	192.00
4,280	4,300	228.00	225.00	221.00	218.00	214.00	210.00	207.00	204.00	200.00	197.00	193.00
4,300	4,320	230.00	226.00	223.00	219.00	215.00	212.00	208.00	205.00	202.00	198.00	195.00
4,320	4,340	231.00	228.00	224.00	221.00	217.00	213.00	210.00	206.00	203.00	200.00	196.00
4,340	4,360	233.00	229.00	226.00	222.00	218.00	215.00	211.00	208.00	204.00	201.00	198.00
4,360	4,380	234.00	231.00	227.00	224.00	220.00	216.00	213.00	209.00	206.00	202.00	199.00
4,380	4,400	236.00	232.00	229.00	225.00	222.00	218.00	214.00	211.00	207.00	204.00	200.00
4,400	4,420	238.00	234.00	230.00	227.00	223.00	219.00	216.00	212.00	209.00	205.00	202.00
4,420	4,440	239.00	235.00	232.00	228.00	225.00	221.00	217.00	214.00	210.00	207.00	203.00
4,440	4,460	241.00	237.00	233.00	230.00	226.00	222.00	219.00	215.00	212.00	208.00	205.00
4,460	4,480	242.00	238.00	235.00	231.00	228.00	224.00	220.00	217.00	213.00	210.00	206.00
4,480	4,500	244.00	240.00	236.00	233.00	229.00	226.00	222.00	218.00	215.00	211.00	208.00
4,500	4,520	245.00	242.00	238.00	234.00	231.00	227.00	223.00	220.00	216.00	213.00	209.00
4,520	4,540	247.00	243.00	239.00	236.00	232.00	229.00	225.00	221.00	218.00	214.00	210.00
4,540	4,560	248.00	245.00	241.00	237.00	234.00	230.00	226.00	223.00	219.00	216.00	212.00
4,560	4,580	250.00	246.00	242.00	239.00	235.00	232.00	228.00	224.00	221.00	217.00	213.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,580	4,600	251.00	248.00	244.00	240.00	237.00	233.00	229.00	226.00	222.00	219.00	215.00
4,600	4,620	253.00	249.00	245.00	242.00	238.00	235.00	231.00	227.00	224.00	220.00	217.00
4,620	4,640	254.00	251.00	247.00	243.00	240.00	236.00	233.00	229.00	225.00	222.00	218.00
4,640	4,660	256.00	252.00	249.00	245.00	241.00	238.00	234.00	230.00	227.00	223.00	220.00
4,660	4,680	257.00	254.00	250.00	246.00	243.00	239.00	236.00	232.00	228.00	225.00	221.00
4,680	4,700	259.00	255.00	252.00	248.00	244.00	241.00	237.00	233.00	230.00	226.00	223.00
4,700	4,720	260.00	257.00	253.00	249.00	246.00	242.00	239.00	235.00	231.00	228.00	224.00
4,720	4,740	262.00	258.00	255.00	251.00	247.00	244.00	240.00	236.00	233.00	229.00	226.00
4,740	4,760	263.00	260.00	256.00	253.00	249.00	245.00	242.00	238.00	234.00	231.00	227.00
4,760	4,780	265.00	261.00	258.00	254.00	250.00	247.00	243.00	240.00	236.00	232.00	229.00
4,780	4,800	266.00	263.00	259.00	256.00	252.00	248.00	245.00	241.00	237.00	234.00	230.00
4,800	4,820	268.00	264.00	261.00	257.00	253.00	250.00	246.00	243.00	239.00	235.00	232.00
4,820	4,840	269.00	266.00	262.00	259.00	255.00	251.00	248.00	244.00	240.00	237.00	233.00
4,840	4,860	271.00	267.00	264.00	260.00	256.00	253.00	249.00	246.00	242.00	238.00	235.00
4,860	4,880	272.00	269.00	265.00	262.00	258.00	254.00	251.00	247.00	244.00	240.00	236.00
4,880	4,900	274.00	270.00	267.00	263.00	260.00	256.00	252.00	249.00	245.00	241.00	238.00
4,900	4,920	276.00	272.00	268.00	265.00	261.00	257.00	254.00	250.00	247.00	243.00	239.00
4,920	4,940	277.00	273.00	270.00	266.00	263.00	259.00	255.00	252.00	248.00	244.00	241.00
4,940	4,960	279.00	275.00	271.00	268.00	264.00	260.00	257.00	253.00	250.00	246.00	242.00
4,960	4,980	280.00	276.00	273.00	269.00	266.00	262.00	258.00	255.00	251.00	247.00	244.00
4,980	5,000	282.00	278.00	274.00	271.00	267.00	264.00	260.00	256.00	253.00	249.00	245.00
5,000	5,020	283.00	280.00	276.00	272.00	269.00	265.00	261.00	258.00	254.00	251.00	247.00
5,020	5,040	285.00	281.00	277.00	274.00	270.00	267.00	263.00	259.00	256.00	252.00	248.00
5,040	5,060	286.00	283.00	279.00	275.00	272.00	268.00	264.00	261.00	257.00	254.00	250.00
5,060	5,080	288.00	284.00	280.00	277.00	273.00	270.00	266.00	262.00	259.00	255.00	251.00
5,080	5,100	289.00	286.00	282.00	278.00	275.00	271.00	267.00	264.00	260.00	257.00	253.00
5,100	5,120	291.00	287.00	283.00	280.00	276.00	273.00	269.00	265.00	262.00	258.00	255.00
5,120	5,140	292.00	289.00	285.00	281.00	278.00	274.00	271.00	267.00	263.00	260.00	256.00
5,140	5,160	294.00	290.00	287.00	283.00	279.00	276.00	272.00	268.00	265.00	261.00	258.00
5,160	5,180	295.00	292.00	288.00	284.00	281.00	277.00	274.00	270.00	266.00	263.00	259.00
5,180	5,200	297.00	293.00	290.00	286.00	282.00	279.00	275.00	271.00	268.00	264.00	261.00
5,200	5,220	298.00	295.00	291.00	287.00	284.00	280.00	277.00	273.00	269.00	266.00	262.00
5,220	5,240	300.00	296.00	293.00	289.00	285.00	282.00	278.00	274.00	271.00	267.00	264.00
5,240	5,260	301.00	298.00	294.00	291.00	287.00	283.00	280.00	276.00	272.00	269.00	265.00
5,260	5,280	303.00	299.00	296.00	292.00	288.00	285.00	281.00	278.00	274.00	270.00	267.00
5,280	5,300	304.00	301.00	297.00	294.00	290.00	286.00	283.00	279.00	275.00	272.00	268.00
5,300	5,320	306.00	302.00	299.00	295.00	291.00	288.00	284.00	281.00	277.00	273.00	270.00
5,320	5,340	307.00	304.00	300.00	297.00	293.00	289.00	286.00	282.00	278.00	275.00	271.00
5,340	5,360	309.00	305.00	302.00	298.00	294.00	291.00	287.00	284.00	280.00	276.00	273.00
5,360	5,380	310.00	307.00	303.00	300.00	296.00	292.00	289.00	285.00	282.00	278.00	274.00
5,380	5,400	312.00	308.00	305.00	301.00	298.00	294.00	290.00	287.00	283.00	279.00	276.00
5,400	5,420	314.00	310.00	306.00	303.00	299.00	295.00	292.00	288.00	285.00	281.00	277.00
5,420	5,440	315.00	311.00	308.00	304.00	301.00	297.00	293.00	290.00	286.00	282.00	279.00
5,440	5,460	317.00	313.00	309.00	306.00	302.00	298.00	295.00	291.00	288.00	284.00	280.00
5,460	5,480	318.00	314.00	311.00	307.00	304.00	300.00	296.00	293.00	289.00	285.00	282.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,480	5,500	320.00	316.00	312.00	309.00	305.00	302.00	298.00	294.00	291.00	287.00	283.00
5,500	5,520	321.00	318.00	314.00	310.00	307.00	303.00	299.00	296.00	292.00	289.00	285.00
5,520	5,540	323.00	319.00	315.00	312.00	308.00	305.00	301.00	297.00	294.00	290.00	286.00
5,540	5,560	324.00	321.00	317.00	313.00	310.00	306.00	302.00	299.00	295.00	292.00	288.00
5,560	5,580	326.00	322.00	318.00	315.00	311.00	308.00	304.00	300.00	297.00	293.00	289.00
5,580	5,600	327.00	324.00	320.00	316.00	313.00	309.00	305.00	302.00	298.00	295.00	291.00
5,600	5,620	329.00	325.00	321.00	318.00	314.00	311.00	307.00	303.00	300.00	296.00	293.00
5,620	5,640	330.00	327.00	323.00	319.00	316.00	312.00	309.00	305.00	301.00	298.00	294.00
5,640	5,660	332.00	328.00	325.00	321.00	317.00	314.00	310.00	306.00	303.00	299.00	296.00
5,660	5,680	333.00	330.00	326.00	322.00	319.00	315.00	312.00	308.00	304.00	301.00	297.00
5,680	5,700	335.00	331.00	328.00	324.00	320.00	317.00	313.00	309.00	306.00	302.00	299.00
5,700	5,720	336.00	333.00	329.00	325.00	322.00	318.00	315.00	311.00	307.00	304.00	300.00
5,720	5,740	338.00	334.00	331.00	327.00	323.00	320.00	316.00	312.00	309.00	305.00	302.00
5,740	5,760	339.00	336.00	332.00	329.00	325.00	321.00	318.00	314.00	310.00	307.00	303.00
5,760	5,780	341.00	337.00	334.00	330.00	326.00	323.00	319.00	316.00	312.00	308.00	305.00
5,780	5,800	342.00	339.00	335.00	332.00	328.00	324.00	321.00	317.00	313.00	310.00	306.00
5,800	5,820	344.00	340.00	337.00	333.00	329.00	326.00	322.00	319.00	315.00	311.00	308.00
5,820	5,840	345.00	342.00	338.00	335.00	331.00	327.00	324.00	320.00	316.00	313.00	309.00
5,840	5,860	347.00	343.00	340.00	336.00	332.00	329.00	325.00	322.00	318.00	314.00	311.00
5,860	5,880	348.00	345.00	341.00	338.00	334.00	330.00	327.00	323.00	320.00	316.00	312.00
5,880	5,900	350.00	346.00	343.00	339.00	336.00	332.00	328.00	325.00	321.00	317.00	314.00
5,900	5,920	352.00	348.00	344.00	341.00	337.00	333.00	330.00	326.00	323.00	319.00	315.00
5,920	5,940	353.00	349.00	346.00	342.00	339.00	335.00	331.00	328.00	324.00	320.00	317.00
5,940	5,960	355.00	351.00	347.00	344.00	340.00	336.00	333.00	329.00	326.00	322.00	318.00
5,960	5,980	356.00	352.00	349.00	345.00	342.00	338.00	334.00	331.00	327.00	323.00	320.00
5,980	6,000	358.00	354.00	350.00	347.00	343.00	340.00	336.00	332.00	329.00	325.00	321.00
6,000	6,020	359.00	356.00	352.00	348.00	345.00	341.00	337.00	334.00	330.00	327.00	323.00
6,020	6,040	361.00	357.00	353.00	350.00	346.00	343.00	339.00	335.00	332.00	328.00	324.00
6,040	6,060	362.00	359.00	355.00	351.00	348.00	344.00	340.00	337.00	333.00	330.00	326.00
6,060	6,080	364.00	360.00	356.00	353.00	349.00	346.00	342.00	338.00	335.00	331.00	327.00
6,080	6,100	365.00	362.00	358.00	354.00	351.00	347.00	343.00	340.00	336.00	333.00	329.00
6,100	6,120	367.00	363.00	359.00	356.00	352.00	349.00	345.00	341.00	338.00	334.00	331.00
6,120	6,140	368.00	365.00	361.00	357.00	354.00	350.00	347.00	343.00	339.00	336.00	332.00
6,140	6,160	370.00	366.00	363.00	359.00	355.00	352.00	348.00	344.00	341.00	337.00	334.00
6,160	6,180	371.00	368.00	364.00	360.00	357.00	353.00	350.00	346.00	342.00	339.00	335.00
6,180	6,200	373.00	369.00	366.00	362.00	358.00	355.00	351.00	347.00	344.00	340.00	337.00
6,200	6,220	374.00	371.00	367.00	363.00	360.00	356.00	353.00	349.00	345.00	342.00	338.00
6,220	6,240	376.00	372.00	369.00	365.00	361.00	358.00	354.00	350.00	347.00	343.00	340.00
6,240	6,260	377.00	374.00	370.00	367.00	363.00	359.00	356.00	352.00	348.00	345.00	341.00
6,260	6,280	379.00	375.00	372.00	368.00	364.00	361.00	357.00	354.00	350.00	346.00	343.00
6,280	6,300	380.00	377.00	373.00	370.00	366.00	362.00	359.00	355.00	351.00	348.00	344.00
6,300	6,320	382.00	378.00	375.00	371.00	367.00	364.00	360.00	357.00	353.00	349.00	346.00
6,320	6,340	383.00	380.00	376.00	373.00	369.00	365.00	362.00	358.00	354.00	351.00	347.00
6,340	6,360	385.00	381.00	378.00	374.00	370.00	367.00	363.00	360.00	356.00	352.00	349.00
6,360	6,380	386.00	383.00	379.00	376.00	372.00	368.00	365.00	361.00	358.00	354.00	350.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,380	6,400	388.00	384.00	381.00	377.00	374.00	370.00	366.00	363.00	359.00	355.00	352.00
6,400	6,420	390.00	386.00	382.00	379.00	375.00	371.00	368.00	364.00	361.00	357.00	353.00
6,420	6,440	391.00	387.00	384.00	380.00	377.00	373.00	369.00	366.00	362.00	358.00	355.00
6,440	6,460	393.00	389.00	385.00	382.00	378.00	374.00	371.00	367.00	364.00	360.00	356.00
6,460	6,480	394.00	390.00	387.00	383.00	380.00	376.00	372.00	369.00	365.00	361.00	358.00
6,480	6,500	396.00	392.00	388.00	385.00	381.00	378.00	374.00	370.00	367.00	363.00	359.00
6,500	6,520	397.00	394.00	390.00	386.00	383.00	379.00	375.00	372.00	368.00	365.00	361.00
6,520	6,540	399.00	395.00	391.00	388.00	384.00	381.00	377.00	373.00	370.00	366.00	362.00
6,540	6,560	400.00	397.00	393.00	389.00	386.00	382.00	378.00	375.00	371.00	368.00	364.00
6,560	6,580	402.00	398.00	394.00	391.00	387.00	384.00	380.00	376.00	373.00	369.00	365.00
6,580	6,600	403.00	400.00	396.00	392.00	389.00	385.00	381.00	378.00	374.00	371.00	367.00
6,600	6,620	405.00	401.00	397.00	394.00	390.00	387.00	383.00	379.00	376.00	372.00	369.00
6,620	6,640	406.00	403.00	399.00	395.00	392.00	388.00	385.00	381.00	377.00	374.00	370.00
6,640	6,660	408.00	404.00	401.00	397.00	393.00	390.00	386.00	382.00	379.00	375.00	372.00
6,660	6,680	409.00	406.00	402.00	398.00	395.00	391.00	388.00	384.00	380.00	377.00	373.00
6,680	6,700	411.00	407.00	404.00	400.00	396.00	393.00	389.00	385.00	382.00	378.00	375.00
6,700	6,720	412.00	409.00	405.00	401.00	398.00	394.00	391.00	387.00	383.00	380.00	376.00
6,720	6,740	414.00	410.00	407.00	403.00	399.00	396.00	392.00	388.00	385.00	381.00	378.00
6,740	6,760	415.00	412.00	408.00	405.00	401.00	397.00	394.00	390.00	386.00	383.00	379.00
6,760	6,780	417.00	413.00	410.00	406.00	402.00	399.00	395.00	392.00	388.00	384.00	381.00
6,780	6,800	418.00	415.00	411.00	408.00	404.00	400.00	397.00	393.00	389.00	386.00	382.00
6,800	6,820	420.00	416.00	413.00	409.00	405.00	402.00	398.00	395.00	391.00	387.00	384.00
6,820	6,840	421.00	418.00	414.00	411.00	407.00	403.00	400.00	396.00	392.00	389.00	385.00
6,840	6,860	423.00	419.00	416.00	412.00	408.00	405.00	401.00	398.00	394.00	390.00	387.00
6,860	6,880	424.00	421.00	417.00	414.00	410.00	406.00	403.00	399.00	396.00	392.00	388.00
6,880	6,900	426.00	422.00	419.00	415.00	412.00	408.00	404.00	401.00	397.00	393.00	390.00
6,900	6,920	428.00	424.00	420.00	417.00	413.00	409.00	406.00	402.00	399.00	395.00	391.00
6,920	6,940	429.00	425.00	422.00	418.00	415.00	411.00	407.00	404.00	400.00	396.00	393.00
6,940	6,960	431.00	427.00	423.00	420.00	416.00	412.00	409.00	405.00	402.00	398.00	394.00
6,960	6,980	432.00	428.00	425.00	421.00	418.00	414.00	410.00	407.00	403.00	399.00	396.00
6,980	7,000	434.00	430.00	426.00	423.00	419.00	416.00	412.00	408.00	405.00	401.00	397.00
7,000	7,020	435.00	432.00	428.00	424.00	421.00	417.00	413.00	410.00	406.00	403.00	399.00
7,020	7,040	437.00	433.00	429.00	426.00	422.00	419.00	415.00	411.00	408.00	404.00	400.00
7,040	7,060	438.00	435.00	431.00	427.00	424.00	420.00	416.00	413.00	409.00	406.00	402.00
7,060	7,080	440.00	436.00	432.00	429.00	425.00	422.00	418.00	414.00	411.00	407.00	403.00
7,080	7,100	441.00	438.00	434.00	430.00	427.00	423.00	419.00	416.00	412.00	409.00	405.00
7,100	7,120	443.00	439.00	435.00	432.00	428.00	425.00	421.00	417.00	414.00	410.00	407.00
7,120	7,140	444.00	441.00	437.00	433.00	430.00	426.00	423.00	419.00	415.00	412.00	408.00
7,140	7,160	446.00	442.00	439.00	435.00	431.00	428.00	424.00	420.00	417.00	413.00	410.00
7,160	7,180	447.00	444.00	440.00	436.00	433.00	429.00	426.00	422.00	418.00	415.00	411.00
7,180	7,200	449.00	445.00	442.00	438.00	434.00	431.00	427.00	423.00	420.00	416.00	413.00
7,200	7,220	450.00	447.00	443.00	439.00	436.00	432.00	429.00	425.00	421.00	418.00	414.00
7,220	7,240	452.00	448.00	445.00	441.00	437.00	434.00	430.00	426.00	423.00	419.00	416.00
7,240	7,260	453.00	450.00	446.00	443.00	439.00	435.00	432.00	428.00	424.00	421.00	417.00
7,260	7,280	455.00	451.00	448.00	444.00	440.00	437.00	433.00	430.00	426.00	422.00	419.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,280	7,300	456.00	453.00	449.00	446.00	442.00	438.00	435.00	431.00	427.00	424.00	420.00
7,300	7,320	458.00	454.00	451.00	447.00	443.00	440.00	436.00	433.00	429.00	425.00	422.00
7,320	7,340	459.00	456.00	452.00	449.00	445.00	441.00	438.00	434.00	430.00	427.00	423.00
7,340	7,360	461.00	457.00	454.00	450.00	446.00	443.00	439.00	436.00	432.00	428.00	425.00
7,360	7,380	462.00	459.00	455.00	452.00	448.00	444.00	441.00	437.00	434.00	430.00	426.00
7,380	7,400	464.00	460.00	457.00	453.00	450.00	446.00	442.00	439.00	435.00	431.00	428.00
7,400	7,420	466.00	462.00	458.00	455.00	451.00	447.00	444.00	440.00	437.00	433.00	429.00
7,420	7,440	467.00	463.00	460.00	456.00	453.00	449.00	445.00	442.00	438.00	434.00	431.00
7,440	7,460	469.00	465.00	461.00	458.00	454.00	450.00	447.00	443.00	440.00	436.00	432.00
7,460	7,480	470.00	466.00	463.00	459.00	456.00	452.00	448.00	445.00	441.00	437.00	434.00
7,480	7,500	472.00	468.00	464.00	461.00	457.00	454.00	450.00	446.00	443.00	439.00	435.00
7,500	7,520	473.00	470.00	466.00	462.00	459.00	455.00	451.00	448.00	444.00	441.00	437.00
7,520	7,540	475.00	471.00	467.00	464.00	460.00	457.00	453.00	449.00	446.00	442.00	438.00
7,540	7,560	476.00	473.00	469.00	465.00	462.00	458.00	454.00	451.00	447.00	444.00	440.00
7,560	7,580	478.00	474.00	470.00	467.00	463.00	460.00	456.00	452.00	449.00	445.00	441.00
7,580	7,600	479.00	476.00	472.00	468.00	465.00	461.00	457.00	454.00	450.00	447.00	443.00
7,600	7,620	481.00	477.00	473.00	470.00	466.00	463.00	459.00	455.00	452.00	448.00	445.00
7,620	7,640	482.00	479.00	475.00	471.00	468.00	464.00	461.00	457.00	453.00	450.00	446.00
7,640	7,660	484.00	480.00	477.00	473.00	469.00	466.00	462.00	458.00	455.00	451.00	448.00
7,660	7,680	485.00	482.00	478.00	474.00	471.00	467.00	464.00	460.00	456.00	453.00	449.00
7,680	7,700	487.00	483.00	480.00	476.00	472.00	469.00	465.00	461.00	458.00	454.00	451.00
7,700	7,720	488.00	485.00	481.00	477.00	474.00	470.00	467.00	463.00	459.00	456.00	452.00
7,720	7,740	490.00	486.00	483.00	479.00	475.00	472.00	468.00	464.00	461.00	457.00	454.00
7,740	7,760	491.00	488.00	484.00	481.00	477.00	473.00	470.00	466.00	462.00	459.00	455.00
7,760	7,780	493.00	489.00	486.00	482.00	478.00	475.00	471.00	468.00	464.00	460.00	457.00
7,780	7,800	494.00	491.00	487.00	484.00	480.00	476.00	473.00	469.00	465.00	462.00	458.00
7,800	7,820	496.00	492.00	489.00	485.00	481.00	478.00	474.00	471.00	467.00	463.00	460.00
7,820	7,840	497.00	494.00	490.00	487.00	483.00	479.00	476.00	472.00	468.00	465.00	461.00
7,840	7,860	499.00	495.00	492.00	488.00	484.00	481.00	477.00	474.00	470.00	466.00	463.00
7,860	7,880	500.00	497.00	493.00	490.00	486.00	482.00	479.00	475.00	472.00	468.00	464.00
7,880	7,900	502.00	498.00	495.00	491.00	488.00	484.00	480.00	477.00	473.00	469.00	466.00
7,900	7,920	504.00	500.00	496.00	493.00	489.00	485.00	482.00	478.00	475.00	471.00	467.00
7,920	7,940	505.00	501.00	498.00	494.00	491.00	487.00	483.00	480.00	476.00	472.00	469.00
7,940	7,960	507.00	503.00	499.00	496.00	492.00	488.00	485.00	481.00	478.00	474.00	470.00
7,960	7,980	508.00	504.00	501.00	497.00	494.00	490.00	486.00	483.00	479.00	475.00	472.00
7,980	8,000	510.00	506.00	502.00	499.00	495.00	492.00	488.00	484.00	481.00	477.00	473.00
8,000	8,020	511.00	508.00	504.00	500.00	497.00	493.00	489.00	486.00	482.00	479.00	475.00
8,020	8,040	513.00	509.00	505.00	502.00	498.00	495.00	491.00	487.00	484.00	480.00	476.00
8,040	8,060	514.00	511.00	507.00	503.00	500.00	496.00	492.00	489.00	485.00	482.00	478.00
8,060	8,080	516.00	512.00	508.00	505.00	501.00	498.00	494.00	490.00	487.00	483.00	479.00
8,080	8,100	517.00	514.00	510.00	506.00	503.00	499.00	495.00	492.00	488.00	485.00	481.00
8,100	8,120	519.00	515.00	511.00	508.00	504.00	501.00	497.00	493.00	490.00	486.00	483.00
8,120	8,140	520.00	517.00	513.00	509.00	506.00	502.00	499.00	495.00	491.00	488.00	484.00
8,140	8,160	522.00	518.00	515.00	511.00	507.00	504.00	500.00	496.00	493.00	489.00	486.00
8,160	8,180	523.00	520.00	516.00	512.00	509.00	505.00	502.00	498.00	494.00	491.00	487.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,180	8,200	525.00	521.00	518.00	514.00	510.00	507.00	503.00	499.00	496.00	492.00	489.00
8,200	8,220	526.00	523.00	519.00	515.00	512.00	508.00	505.00	501.00	497.00	494.00	490.00
8,220	8,240	528.00	524.00	521.00	517.00	513.00	510.00	506.00	502.00	499.00	495.00	492.00
8,240	8,260	529.00	526.00	522.00	519.00	515.00	511.00	508.00	504.00	500.00	497.00	493.00
8,260	8,280	531.00	527.00	524.00	520.00	516.00	513.00	509.00	506.00	502.00	498.00	495.00
8,280	8,300	532.00	529.00	525.00	522.00	518.00	514.00	511.00	507.00	503.00	500.00	496.00
8,300	8,320	534.00	530.00	527.00	523.00	519.00	516.00	512.00	509.00	505.00	501.00	498.00
8,320	8,340	535.00	532.00	528.00	525.00	521.00	517.00	514.00	510.00	506.00	503.00	499.00
8,340	8,360	537.00	533.00	530.00	526.00	522.00	519.00	515.00	512.00	508.00	504.00	501.00
8,360	8,380	538.00	535.00	531.00	528.00	524.00	520.00	517.00	513.00	510.00	506.00	502.00
8,380	8,400	540.00	536.00	533.00	529.00	526.00	522.00	518.00	515.00	511.00	507.00	504.00
8,400	8,420	542.00	538.00	534.00	531.00	527.00	523.00	520.00	516.00	513.00	509.00	505.00
8,420	8,440	543.00	539.00	536.00	532.00	529.00	525.00	521.00	518.00	514.00	510.00	507.00
8,440	8,460	545.00	541.00	537.00	534.00	530.00	526.00	523.00	519.00	516.00	512.00	508.00
8,460	8,480	546.00	542.00	539.00	535.00	532.00	528.00	524.00	521.00	517.00	513.00	510.00
8,480	8,500	548.00	544.00	540.00	537.00	533.00	530.00	526.00	522.00	519.00	515.00	511.00
8,500	8,520	549.00	546.00	542.00	538.00	535.00	531.00	527.00	524.00	520.00	517.00	513.00
8,520	8,540	551.00	547.00	543.00	540.00	536.00	533.00	529.00	525.00	522.00	518.00	514.00
8,540	8,560	552.00	549.00	545.00	541.00	538.00	534.00	530.00	527.00	523.00	520.00	516.00
8,560	8,580	554.00	550.00	546.00	543.00	539.00	536.00	532.00	528.00	525.00	521.00	517.00
8,580	8,600	555.00	552.00	548.00	544.00	541.00	537.00	533.00	530.00	526.00	523.00	519.00
8,600	8,620	557.00	553.00	549.00	546.00	542.00	539.00	535.00	531.00	528.00	524.00	521.00
8,620	8,640	558.00	555.00	551.00	547.00	544.00	540.00	537.00	533.00	529.00	526.00	522.00
8,640	8,660	560.00	556.00	553.00	549.00	545.00	542.00	538.00	534.00	531.00	527.00	524.00
8,660	8,680	561.00	558.00	554.00	550.00	547.00	543.00	540.00	536.00	532.00	529.00	525.00
8,680	8,700	563.00	559.00	556.00	552.00	548.00	545.00	541.00	537.00	534.00	530.00	527.00
8,700	8,720	564.00	561.00	557.00	553.00	550.00	546.00	543.00	539.00	535.00	532.00	528.00
8,720	8,740	566.00	562.00	559.00	555.00	551.00	548.00	544.00	540.00	537.00	533.00	530.00
8,740	8,760	567.00	564.00	560.00	557.00	553.00	549.00	546.00	542.00	538.00	535.00	531.00
8,760	8,780	569.00	565.00	562.00	558.00	554.00	551.00	547.00	544.00	540.00	536.00	533.00
8,780	8,800	570.00	567.00	563.00	560.00	556.00	552.00	549.00	545.00	541.00	538.00	534.00
8,800	8,820	572.00	568.00	565.00	561.00	557.00	554.00	550.00	547.00	543.00	539.00	536.00
8,820	8,840	573.00	570.00	566.00	563.00	559.00	555.00	552.00	548.00	544.00	541.00	537.00
8,840	8,860	575.00	571.00	568.00	564.00	560.00	557.00	553.00	550.00	546.00	542.00	539.00
8,860	8,880	576.00	573.00	569.00	566.00	562.00	558.00	555.00	551.00	548.00	544.00	540.00
8,880	8,900	578.00	574.00	571.00	567.00	564.00	560.00	556.00	553.00	549.00	545.00	542.00
8,900	8,920	580.00	576.00	572.00	569.00	565.00	561.00	558.00	554.00	551.00	547.00	543.00
8,920	8,940	581.00	577.00	574.00	570.00	567.00	563.00	559.00	556.00	552.00	548.00	545.00
8,940	8,960	583.00	579.00	575.00	572.00	568.00	564.00	561.00	557.00	554.00	550.00	546.00
8,960	8,980	584.00	580.00	577.00	573.00	570.00	566.00	562.00	559.00	555.00	551.00	548.00
8,980	9,000	586.00	582.00	578.00	575.00	571.00	568.00	564.00	560.00	557.00	553.00	549.00
9,000	9,020	587.00	584.00	580.00	576.00	573.00	569.00	565.00	562.00	558.00	555.00	551.00
9,020	9,040	589.00	585.00	581.00	578.00	574.00	571.00	567.00	563.00	560.00	556.00	552.00
9,040	9,060	590.00	587.00	583.00	579.00	576.00	572.00	568.00	565.00	561.00	558.00	554.00
9,060	9,080	592.00	588.00	584.00	581.00	577.00	574.00	570.00	566.00	563.00	559.00	555.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,080	9,100	593.00	590.00	586.00	582.00	579.00	575.00	571.00	568.00	564.00	561.00	557.00
9,100	9,120	595.00	591.00	587.00	584.00	580.00	577.00	573.00	569.00	566.00	562.00	559.00
9,120	9,140	596.00	593.00	589.00	585.00	582.00	578.00	575.00	571.00	567.00	564.00	560.00
9,140	9,160	598.00	594.00	591.00	587.00	583.00	580.00	576.00	572.00	569.00	565.00	562.00
9,160	9,180	599.00	596.00	592.00	588.00	585.00	581.00	578.00	574.00	570.00	567.00	563.00
9,180	9,200	601.00	597.00	594.00	590.00	586.00	583.00	579.00	575.00	572.00	568.00	565.00
9,200	9,220	602.00	599.00	595.00	591.00	588.00	584.00	581.00	577.00	573.00	570.00	566.00
9,220	9,240	604.00	600.00	597.00	593.00	589.00	586.00	582.00	578.00	575.00	571.00	568.00
9,240	9,260	605.00	602.00	598.00	595.00	591.00	587.00	584.00	580.00	576.00	573.00	569.00
9,260	9,280	607.00	603.00	600.00	596.00	592.00	589.00	585.00	582.00	578.00	574.00	571.00
9,280	9,300	608.00	605.00	601.00	598.00	594.00	590.00	587.00	583.00	579.00	576.00	572.00
9,300	9,320	610.00	606.00	603.00	599.00	595.00	592.00	588.00	585.00	581.00	577.00	574.00
9,320	9,340	611.00	608.00	604.00	601.00	597.00	593.00	590.00	586.00	582.00	579.00	575.00
9,340	9,360	613.00	609.00	606.00	602.00	598.00	595.00	591.00	588.00	584.00	580.00	577.00
9,360	9,380	614.00	611.00	607.00	604.00	600.00	596.00	593.00	589.00	586.00	582.00	578.00
9,380	9,400	616.00	612.00	609.00	605.00	602.00	598.00	594.00	591.00	587.00	583.00	580.00
9,400	9,420	618.00	614.00	610.00	607.00	603.00	599.00	596.00	592.00	589.00	585.00	581.00
9,420	9,440	619.00	615.00	612.00	608.00	605.00	601.00	597.00	594.00	590.00	586.00	583.00
9,440	9,460	621.00	617.00	613.00	610.00	606.00	602.00	599.00	595.00	592.00	588.00	584.00
9,460	9,480	622.00	618.00	615.00	611.00	608.00	604.00	600.00	597.00	593.00	589.00	586.00
9,480	9,500	624.00	620.00	616.00	613.00	609.00	606.00	602.00	598.00	595.00	591.00	587.00
9,500	9,520	625.00	622.00	618.00	614.00	611.00	607.00	603.00	600.00	596.00	593.00	589.00
9,520	9,540	627.00	623.00	619.00	616.00	612.00	609.00	605.00	601.00	598.00	594.00	590.00
9,540	9,560	628.00	625.00	621.00	617.00	614.00	610.00	606.00	603.00	599.00	596.00	592.00
9,560	9,580	630.00	626.00	622.00	619.00	615.00	612.00	608.00	604.00	601.00	597.00	593.00
9,580	9,600	631.00	628.00	624.00	620.00	617.00	613.00	609.00	606.00	602.00	599.00	595.00
9,600	9,620	633.00	629.00	625.00	622.00	618.00	615.00	611.00	607.00	604.00	600.00	597.00
9,620	9,640	634.00	631.00	627.00	623.00	620.00	616.00	613.00	609.00	605.00	602.00	598.00
9,640	9,660	636.00	632.00	629.00	625.00	621.00	618.00	614.00	610.00	607.00	603.00	600.00
9,660	9,680	637.00	634.00	630.00	626.00	623.00	619.00	616.00	612.00	608.00	605.00	601.00
9,680	9,700	639.00	635.00	632.00	628.00	624.00	621.00	617.00	613.00	610.00	606.00	603.00
9,700	9,720	640.00	637.00	633.00	629.00	626.00	622.00	619.00	615.00	611.00	608.00	604.00
9,720	9,740	642.00	638.00	635.00	631.00	627.00	624.00	620.00	616.00	613.00	609.00	606.00
9,740	9,760	643.00	640.00	636.00	633.00	629.00	625.00	622.00	618.00	614.00	611.00	607.00
9,760	9,780	645.00	641.00	638.00	634.00	630.00	627.00	623.00	620.00	616.00	612.00	609.00
9,780	9,800	646.00	643.00	639.00	636.00	632.00	628.00	625.00	621.00	617.00	614.00	610.00
9,800	9,820	648.00	644.00	641.00	637.00	633.00	630.00	626.00	623.00	619.00	615.00	612.00
9,820	9,840	649.00	646.00	642.00	639.00	635.00	631.00	628.00	624.00	620.00	617.00	613.00
9,840	9,860	651.00	647.00	644.00	640.00	636.00	633.00	629.00	626.00	622.00	618.00	615.00
9,860	9,880	652.00	649.00	645.00	642.00	638.00	634.00	631.00	627.00	624.00	620.00	616.00
9,880	9,900	654.00	650.00	647.00	643.00	640.00	636.00	632.00	629.00	625.00	621.00	618.00
9,900	9,920	656.00	652.00	648.00	645.00	641.00	637.00	634.00	630.00	627.00	623.00	619.00
9,920	9,940	657.00	653.00	650.00	646.00	643.00	639.00	635.00	632.00	628.00	624.00	621.00
9,940	9,960	659.00	655.00	651.00	648.00	644.00	640.00	637.00	633.00	630.00	626.00	622.00
9,960	9,980	660.00	656.00	653.00	649.00	646.00	642.00	638.00	635.00	631.00	627.00	624.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
9,980	10,000	662.00	658.00	654.00	651.00	647.00	644.00	640.00	636.00	633.00	629.00	625.00
10,000	10,020	663.00	660.00	656.00	652.00	649.00	645.00	641.00	638.00	634.00	631.00	627.00
10,020	10,040	665.00	661.00	657.00	654.00	650.00	647.00	643.00	639.00	636.00	632.00	628.00
10,040	10,060	666.00	663.00	659.00	655.00	652.00	648.00	644.00	641.00	637.00	634.00	630.00
10,060	10,080	668.00	664.00	660.00	657.00	653.00	650.00	646.00	642.00	639.00	635.00	631.00
10,080	10,100	669.00	666.00	662.00	658.00	655.00	651.00	647.00	644.00	640.00	637.00	633.00
10,100	10,120	671.00	667.00	663.00	660.00	656.00	653.00	649.00	645.00	642.00	638.00	635.00
10,120	10,140	672.00	669.00	665.00	661.00	658.00	654.00	651.00	647.00	643.00	640.00	636.00
10,140	10,160	674.00	670.00	667.00	663.00	659.00	656.00	652.00	648.00	645.00	641.00	638.00
10,160	10,180	675.00	672.00	668.00	664.00	661.00	657.00	654.00	650.00	646.00	643.00	639.00
10,180	10,200	677.00	673.00	670.00	666.00	662.00	659.00	655.00	651.00	648.00	644.00	641.00
10,200	10,220	678.00	675.00	671.00	667.00	664.00	660.00	657.00	653.00	649.00	646.00	642.00
10,220	10,240	680.00	676.00	673.00	669.00	665.00	662.00	658.00	654.00	651.00	647.00	644.00
10,240	10,260	681.00	678.00	674.00	671.00	667.00	663.00	660.00	656.00	652.00	649.00	645.00
10,260	10,280	683.00	679.00	676.00	672.00	668.00	665.00	661.00	658.00	654.00	650.00	647.00
10,280	10,300	684.00	681.00	677.00	674.00	670.00	666.00	663.00	659.00	655.00	652.00	648.00
10,300	10,320	686.00	682.00	679.00	675.00	671.00	668.00	664.00	661.00	657.00	653.00	650.00
10,320	10,340	687.00	684.00	680.00	677.00	673.00	669.00	666.00	662.00	658.00	655.00	651.00
10,340	10,360	689.00	685.00	682.00	678.00	674.00	671.00	667.00	664.00	660.00	656.00	653.00
10,360	10,380	690.00	687.00	683.00	680.00	676.00	672.00	669.00	665.00	662.00	658.00	654.00
10,380	10,400	692.00	688.00	685.00	681.00	678.00	674.00	670.00	667.00	663.00	659.00	656.00
10,400	10,420	694.00	690.00	686.00	683.00	679.00	675.00	672.00	668.00	665.00	661.00	657.00
10,420	10,440	695.00	691.00	688.00	684.00	681.00	677.00	673.00	670.00	666.00	662.00	659.00
10,440	10,460	697.00	693.00	689.00	686.00	682.00	678.00	675.00	671.00	668.00	664.00	660.00
10,460	10,480	698.00	694.00	691.00	687.00	684.00	680.00	676.00	673.00	669.00	665.00	662.00
10,480	10,500	700.00	696.00	692.00	689.00	685.00	682.00	678.00	674.00	671.00	667.00	663.00
10,500	10,520	701.00	698.00	694.00	690.00	687.00	683.00	679.00	676.00	672.00	669.00	665.00
10,520	10,540	703.00	699.00	695.00	692.00	688.00	685.00	681.00	677.00	674.00	670.00	666.00
10,540	10,560	704.00	701.00	697.00	693.00	690.00	686.00	682.00	679.00	675.00	672.00	668.00
10,560	10,580	706.00	702.00	698.00	695.00	691.00	688.00	684.00	680.00	677.00	673.00	669.00
10,580	10,600	708.00	704.00	700.00	696.00	693.00	689.00	685.00	682.00	678.00	675.00	671.00
10,600	10,620	709.00	705.00	702.00	698.00	694.00	691.00	687.00	683.00	680.00	676.00	673.00
10,620	10,640	711.00	707.00	703.00	699.00	696.00	692.00	689.00	685.00	681.00	678.00	674.00
10,640	10,660	712.00	708.00	705.00	701.00	697.00	694.00	690.00	686.00	683.00	679.00	676.00
10,660	10,680	714.00	710.00	706.00	703.00	699.00	695.00	692.00	688.00	684.00	681.00	677.00
10,680	10,700	715.00	712.00	708.00	704.00	700.00	697.00	693.00	689.00	686.00	682.00	679.00
10,700	10,720	717.00	713.00	709.00	706.00	702.00	698.00	695.00	691.00	687.00	684.00	680.00
10,720	10,740	719.00	715.00	711.00	707.00	704.00	700.00	696.00	692.00	689.00	685.00	682.00
10,740	10,760	720.00	716.00	713.00	709.00	705.00	701.00	698.00	694.00	690.00	687.00	683.00
10,760	10,780	722.00	718.00	714.00	710.00	707.00	703.00	699.00	696.00	692.00	688.00	685.00
10,780	10,800	723.00	720.00	716.00	712.00	708.00	704.00	701.00	697.00	693.00	690.00	686.00
10,800	10,820	725.00	721.00	717.00	714.00	710.00	706.00	702.00	699.00	695.00	691.00	688.00
10,820	10,840	726.00	723.00	719.00	715.00	711.00	708.00	704.00	700.00	696.00	693.00	689.00
10,840	10,860	728.00	724.00	721.00	717.00	713.00	709.00	705.00	702.00	698.00	694.00	691.00
10,860	10,880	730.00	726.00	722.00	718.00	715.00	711.00	707.00	703.00	700.00	696.00	692.00

**Semimonthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
10,880	10,900	731.00	727.00	724.00	720.00	716.00	712.00	709.00	705.00	701.00	697.00	694.00
10,900	10,920	733.00	729.00	725.00	722.00	718.00	714.00	710.00	706.00	703.00	699.00	695.00
10,920	10,940	734.00	731.00	727.00	723.00	719.00	716.00	712.00	708.00	704.00	700.00	697.00
10,940	10,960	736.00	732.00	728.00	725.00	721.00	717.00	713.00	710.00	706.00	702.00	698.00
10,960	10,980	738.00	734.00	730.00	726.00	722.00	719.00	715.00	711.00	707.00	704.00	700.00
10,980	11,000	739.00	735.00	732.00	728.00	724.00	720.00	717.00	713.00	709.00	705.00	701.00
AMOUNT OF INCOME TAX TO BE WITHHELD												
7.9% of excess over \$11,000 plus												
11,000	& over	740.00	736.00	732.00	729.00	725.00	721.00	717.00	714.00	710.00	706.00	702.00

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	2	0	0	0	0	0	0	0	0	0	0
260	280	2	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	0	0	0	0	0	0	0	0	0
320	340	3	1	0	0	0	0	0	0	0	0	0
340	360	3	2	0	0	0	0	0	0	0	0	0
360	380	3	2	1	0	0	0	0	0	0	0	0
380	400	4	2	1	0	0	0	0	0	0	0	0
400	420	4	2	1	0	0	0	0	0	0	0	0
420	440	4	3	1	0	0	0	0	0	0	0	0
440	460	4	3	2	0	0	0	0	0	0	0	0
460	480	5	3	2	1	0	0	0	0	0	0	0
480	500	5	4	2	1	0	0	0	0	0	0	0
500	520	5	4	3	1	0	0	0	0	0	0	0
520	540	5	4	3	1	0	0	0	0	0	0	0
540	560	6	4	3	2	0	0	0	0	0	0	0
560	580	6	5	3	2	1	0	0	0	0	0	0
580	600	6	5	4	2	1	0	0	0	0	0	0
600	620	7	5	4	3	1	0	0	0	0	0	0
620	640	7	6	4	3	2	0	0	0	0	0	0
640	660	7	6	5	3	2	1	0	0	0	0	0
660	680	7	6	5	3	2	1	0	0	0	0	0
680	700	8	6	5	4	2	1	0	0	0	0	0
700	720	8	7	5	4	3	1	0	0	0	0	0
720	740	8	7	6	4	3	2	0	0	0	0	0
740	760	9	7	6	5	3	2	1	0	0	0	0
760	780	9	8	6	5	4	2	1	0	0	0	0
780	800	9	8	6	5	4	2	1	0	0	0	0
800	820	9	8	7	5	4	3	1	0	0	0	0
820	840	10	8	7	6	4	3	2	0	0	0	0
840	860	10	9	7	6	5	3	2	1	0	0	0
860	880	10	9	8	6	5	4	2	1	0	0	0
880	900	11	9	8	7	5	4	3	1	0	0	0
900	920	11	9	8	7	5	4	3	1	0	0	0
920	940	11	10	8	7	6	4	3	2	0	0	0
940	960	12	10	9	7	6	5	3	2	1	0	0
960	980	12	10	9	8	6	5	4	2	1	0	0
980	1,000	13	11	9	8	7	5	4	3	1	0	0
1,000	1,020	14	11	10	8	7	6	4	3	2	0	0
1,020	1,040	14	11	10	8	7	6	4	3	2	0	0
1,040	1,060	15	12	10	9	7	6	5	3	2	1	0

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,060	1,080	15	12	10	9	8	6	5	4	2	1	0
1,080	1,100	16	13	11	9	8	7	5	4	3	1	0
1,100	1,120	17	14	11	10	8	7	6	4	3	2	0
1,120	1,140	17	14	11	10	9	7	6	5	3	2	1
1,140	1,160	18	15	12	10	9	8	6	5	3	2	1
1,160	1,180	19	16	13	10	9	8	6	5	4	2	1
1,180	1,200	19	16	13	11	9	8	7	5	4	3	1
1,200	1,220	20	17	14	11	10	8	7	6	4	3	2
1,220	1,240	21	18	14	11	10	9	7	6	5	3	2
1,240	1,260	21	18	15	12	10	9	8	6	5	4	2
1,260	1,280	22	19	16	13	11	9	8	7	5	4	3
1,280	1,300	22	19	16	13	11	9	8	7	5	4	3
1,300	1,320	23	20	17	14	11	10	8	7	6	4	3
1,320	1,340	24	21	18	15	12	10	9	7	6	5	3
1,340	1,360	25	21	18	15	12	10	9	8	6	5	4
1,360	1,380	26	22	19	16	13	11	9	8	7	5	4
1,380	1,400	27	23	20	17	13	11	10	8	7	6	4
1,400	1,420	28	23	20	17	14	11	10	8	7	6	4
1,420	1,440	29	24	21	18	15	12	10	9	7	6	5
1,440	1,460	30	25	21	18	15	12	10	9	8	6	5
1,460	1,480	31	26	22	19	16	13	11	9	8	7	5
1,480	1,500	32	27	23	20	17	14	11	10	8	7	6
1,500	1,520	33	28	23	20	17	14	11	10	9	7	6
1,520	1,540	35	29	24	21	18	15	12	10	9	7	6
1,540	1,560	36	30	25	22	19	16	12	10	9	8	6
1,560	1,580	37	32	26	22	19	16	13	11	9	8	7
1,580	1,600	38	33	27	23	20	17	14	11	10	8	7
1,600	1,620	39	34	29	24	21	17	14	11	10	9	7
1,620	1,640	40	35	30	24	21	18	15	12	10	9	8
1,640	1,660	41	36	31	25	22	19	16	13	10	9	8
1,660	1,680	42	37	32	27	22	19	16	13	11	9	8
1,680	1,700	43	38	33	28	23	20	17	14	11	10	8
1,700	1,720	44	39	34	29	24	21	18	15	12	10	9
1,720	1,740	46	40	35	30	25	21	18	15	12	10	9
1,740	1,760	47	41	36	31	26	22	19	16	13	11	9
1,760	1,780	48	43	37	32	27	23	20	16	13	11	10
1,780	1,800	49	44	38	33	28	23	20	17	14	11	10
1,800	1,820	51	45	40	34	29	24	21	18	15	12	10
1,820	1,840	52	46	41	35	30	25	21	18	15	12	10
1,840	1,860	53	47	42	36	31	26	22	19	16	13	11
1,860	1,880	54	48	43	38	32	27	23	20	17	14	11
1,880	1,900	56	50	44	39	33	28	23	20	17	14	11
1,900	1,920	57	51	45	40	35	29	24	21	18	15	12
1,920	1,940	58	52	46	41	36	30	25	22	19	16	12
1,940	1,960	60	53	47	42	37	31	26	22	19	16	13

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,960	1,980	61	55	49	43	38	33	27	23	20	17	14
1,980	2,000	62	56	50	44	39	34	28	24	20	17	14
2,000	2,020	63	57	51	45	40	35	30	24	21	18	15
2,020	2,040	65	59	53	46	41	36	31	25	22	19	16
2,040	2,060	66	60	54	48	42	37	32	26	22	19	16
2,060	2,080	67	61	55	49	43	38	33	28	23	20	17
2,080	2,100	69	62	56	50	44	39	34	29	24	21	18
2,100	2,120	70	64	58	52	46	40	35	30	25	21	18
2,120	2,140	71	65	59	53	47	41	36	31	26	22	19
2,140	2,160	72	66	60	54	48	42	37	32	27	23	19
2,160	2,180	74	68	61	55	49	44	38	33	28	23	20
2,180	2,200	75	69	63	57	51	45	39	34	29	24	21
2,200	2,220	77	70	64	58	52	46	41	35	30	25	21
2,220	2,240	78	71	65	59	53	47	42	36	31	26	22
2,240	2,260	79	73	67	60	54	48	43	37	32	27	23
2,260	2,280	81	74	68	62	56	50	44	39	33	28	23
2,280	2,300	82	75	69	63	57	51	45	40	34	29	24
2,300	2,320	83	77	70	64	58	52	46	41	36	30	25
2,320	2,340	85	78	72	66	60	53	47	42	37	31	26
2,340	2,360	86	80	73	67	61	55	49	43	38	32	27
2,360	2,380	87	81	74	68	62	56	50	44	39	34	28
2,380	2,400	89	82	76	69	63	57	51	45	40	35	29
2,400	2,420	90	84	77	71	65	59	52	46	41	36	31
2,420	2,440	91	85	79	72	66	60	54	48	42	37	32
2,440	2,460	93	86	80	73	67	61	55	49	43	38	33
2,460	2,480	94	88	81	75	68	62	56	50	44	39	34
2,480	2,500	96	89	83	76	70	64	58	51	45	40	35
2,500	2,520	97	90	84	77	71	65	59	53	47	41	36
2,520	2,540	98	92	85	79	72	66	60	54	48	42	37
2,540	2,560	100	93	87	80	74	67	61	55	49	43	38
2,560	2,580	101	95	88	82	75	69	63	57	50	45	39
2,580	2,600	102	96	89	83	76	70	64	58	52	46	40
2,600	2,620	104	97	91	84	78	71	65	59	53	47	42
2,620	2,640	105	99	92	86	79	73	67	60	54	48	43
2,640	2,660	106	100	93	87	81	74	68	62	56	49	44
2,660	2,680	108	101	95	88	82	75	69	63	57	51	45
2,680	2,700	109	103	96	90	83	77	70	64	58	52	46
2,700	2,720	111	104	98	91	85	78	72	66	59	53	47
2,720	2,740	112	105	99	92	86	79	73	67	61	55	49
2,740	2,760	113	107	100	94	87	81	74	68	62	56	50
2,760	2,780	115	108	102	95	89	82	76	69	63	57	51
2,780	2,800	116	109	103	97	90	84	77	71	65	58	52
2,800	2,820	117	111	104	98	91	85	78	72	66	60	54
2,820	2,840	119	112	106	99	93	86	80	73	67	61	55
2,840	2,860	120	114	107	101	94	88	81	75	68	62	56

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,860	2,880	121	115	108	102	95	89	83	76	70	64	57
2,880	2,900	123	116	110	103	97	90	84	77	71	65	59
2,900	2,920	124	118	111	105	98	92	85	79	72	66	60
2,920	2,940	125	119	113	106	100	93	87	80	74	67	61
2,940	2,960	127	120	114	107	101	94	88	81	75	69	63
2,960	2,980	128	122	115	109	102	96	89	83	76	70	64
2,980	3,000	130	123	117	110	104	97	91	84	78	71	65
3,000	3,020	131	124	118	111	105	99	92	86	79	73	66
3,020	3,040	132	126	119	113	106	100	93	87	80	74	68
3,040	3,060	134	127	121	114	108	101	95	88	82	75	69
3,060	3,080	135	129	122	116	109	103	96	90	83	77	70
3,080	3,100	136	130	123	117	110	104	97	91	85	78	72
3,100	3,120	138	131	125	118	112	105	99	92	86	79	73
3,120	3,140	139	133	126	120	113	107	100	94	87	81	74
3,140	3,160	141	134	127	121	115	108	102	95	89	82	76
3,160	3,180	142	135	129	122	116	109	103	96	90	83	77
3,180	3,200	143	137	130	124	117	111	104	98	91	85	78
3,200	3,220	145	138	132	125	119	112	106	99	93	86	80
3,220	3,240	146	139	133	126	120	113	107	101	94	88	81
3,240	3,260	148	141	134	128	121	115	108	102	95	89	82
3,260	3,280	149	142	136	129	123	116	110	103	97	90	84
3,280	3,300	151	144	137	131	124	118	111	105	98	92	85
3,300	3,320	152	145	138	132	125	119	112	106	99	93	87
3,320	3,340	153	147	140	133	127	120	114	107	101	94	88
3,340	3,360	155	148	141	135	128	122	115	109	102	96	89
3,360	3,380	156	149	143	136	129	123	117	110	104	97	91
3,380	3,400	158	151	144	137	131	124	118	111	105	98	92
3,400	3,420	159	152	145	139	132	126	119	113	106	100	93
3,420	3,440	161	154	147	140	134	127	121	114	108	101	95
3,440	3,460	162	155	148	142	135	128	122	115	109	103	96
3,460	3,480	164	157	150	143	136	130	123	117	110	104	97
3,480	3,500	165	158	151	144	138	131	125	118	112	105	99
3,500	3,520	166	160	153	146	139	133	126	120	113	107	100
3,520	3,540	168	161	154	147	140	134	127	121	114	108	101
3,540	3,560	169	162	156	149	142	135	129	122	116	109	103
3,560	3,580	171	164	157	150	143	137	130	124	117	111	104
3,580	3,600	172	165	158	152	145	138	131	125	119	112	106
3,600	3,620	174	167	160	153	146	139	133	126	120	113	107
3,620	3,640	175	168	161	154	148	141	134	128	121	115	108
3,640	3,660	177	170	163	156	149	142	136	129	123	116	110
3,660	3,680	178	171	164	157	150	144	137	130	124	117	111
3,680	3,700	179	173	166	159	152	145	138	132	125	119	112
3,700	3,720	181	174	167	160	153	147	140	133	127	120	114
3,720	3,740	182	175	169	162	155	148	141	135	128	122	115
3,740	3,760	184	177	170	163	156	149	143	136	129	123	116

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,760	3,780	185	178	171	165	158	151	144	137	131	124	118
3,780	3,800	187	180	173	166	159	152	145	139	132	126	119
3,800	3,820	188	181	174	167	161	154	147	140	133	127	121
3,820	3,840	189	183	176	169	162	155	148	141	135	128	122
3,840	3,860	191	184	177	170	163	157	150	143	136	130	123
3,860	3,880	192	185	179	172	165	158	151	144	138	131	125
3,880	3,900	194	187	180	173	166	159	153	146	139	132	126
3,900	3,920	195	188	181	175	168	161	154	147	140	134	127
3,920	3,940	197	190	183	176	169	162	155	149	142	135	129
3,940	3,960	198	191	184	178	171	164	157	150	143	137	130
3,960	3,980	200	193	186	179	172	165	158	151	145	138	131
3,980	4,000	201	194	187	180	174	167	160	153	146	139	133
4,000	4,020	202	196	189	182	175	168	161	154	148	141	134
4,020	4,040	204	197	190	183	176	170	163	156	149	142	135
4,040	4,060	205	198	192	185	178	171	164	157	150	144	137
4,060	4,080	207	200	193	186	179	172	166	159	152	145	138
4,080	4,100	208	201	194	188	181	174	167	160	153	146	140
4,100	4,120	210	203	196	189	182	175	168	162	155	148	141
4,120	4,140	211	204	197	190	184	177	170	163	156	149	142
4,140	4,160	213	206	199	192	185	178	171	164	158	151	144
4,160	4,180	214	207	200	193	186	180	173	166	159	152	145
4,180	4,200	216	209	202	195	188	181	174	167	160	154	147
4,200	4,220	217	210	203	196	189	183	176	169	162	155	148
4,220	4,240	219	211	205	198	191	184	177	170	163	156	150
4,240	4,260	220	213	206	199	192	185	179	172	165	158	151
4,260	4,280	222	214	207	201	194	187	180	173	166	159	153
4,280	4,300	223	216	209	202	195	188	181	175	168	161	154
4,300	4,320	225	217	210	203	197	190	183	176	169	162	155
4,320	4,340	226	219	212	205	198	191	184	177	171	164	157
4,340	4,360	228	221	213	206	199	193	186	179	172	165	158
4,360	4,380	229	222	215	208	201	194	187	180	173	167	160
4,380	4,400	231	224	216	209	202	195	189	182	175	168	161
4,400	4,420	232	225	218	211	204	197	190	183	176	169	163
4,420	4,440	234	227	219	212	205	198	191	185	178	171	164
4,440	4,460	235	228	221	214	207	200	193	186	179	172	165
4,460	4,480	237	230	222	215	208	201	194	187	181	174	167
4,480	4,500	238	231	224	217	210	203	196	189	182	175	168
4,500	4,520	240	233	225	218	211	204	197	190	184	177	170
4,520	4,540	241	234	227	220	212	206	199	192	185	178	171
4,540	4,560	243	236	228	221	214	207	200	193	186	180	173
4,560	4,580	244	237	230	223	215	208	202	195	188	181	174
4,580	4,600	246	239	231	224	217	210	203	196	189	182	176
4,600	4,620	248	240	233	226	219	211	204	198	191	184	177
4,620	4,640	249	242	235	227	220	213	206	199	192	185	178
4,640	4,660	251	243	236	229	222	214	207	200	194	187	180

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,660	4,680	252	245	238	230	223	216	209	202	195	188	181
4,680	4,700	254	246	239	232	225	217	210	203	196	190	183
4,700	4,720	255	248	241	233	226	219	212	205	198	191	184
4,720	4,740	257	249	242	235	228	220	213	206	199	192	186
4,740	4,760	258	251	244	236	229	222	215	208	201	194	187
4,760	4,780	260	252	245	238	231	223	216	209	202	195	189
4,780	4,800	261	254	247	239	232	225	218	211	204	197	190
4,800	4,820	263	255	248	241	234	226	219	212	205	198	191
4,820	4,840	264	257	250	242	235	228	221	214	207	200	193
4,840	4,860	266	259	251	244	237	230	222	215	208	201	194
4,860	4,880	267	260	253	246	238	231	224	217	209	203	196
4,880	4,900	269	262	254	247	240	233	225	218	211	204	197
4,900	4,920	270	263	256	249	241	234	227	220	212	205	199
4,920	4,940	272	265	257	250	243	236	228	221	214	207	200
4,940	4,960	273	266	259	252	244	237	230	223	215	208	201
4,960	4,980	275	268	260	253	246	239	231	224	217	210	203
4,980	5,000	276	269	262	255	247	240	233	226	218	211	204
5,000	5,020	278	271	263	256	249	242	234	227	220	213	206
5,020	5,040	279	272	265	258	250	243	236	229	221	214	207
5,040	5,060	281	274	266	259	252	245	237	230	223	216	209
5,060	5,080	282	275	268	261	253	246	239	232	225	217	210
5,080	5,100	284	277	269	262	255	248	241	233	226	219	212
5,100	5,120	286	278	271	264	257	249	242	235	228	220	213
5,120	5,140	287	280	273	265	258	251	244	236	229	222	215
5,140	5,160	289	281	274	267	260	252	245	238	231	223	216
5,160	5,180	290	283	276	268	261	254	247	239	232	225	218
5,180	5,200	292	284	277	270	263	255	248	241	234	226	219
5,200	5,220	293	286	279	271	264	257	250	242	235	228	221
5,220	5,240	295	287	280	273	266	258	251	244	237	229	222
5,240	5,260	296	289	282	274	267	260	253	245	238	231	224
5,260	5,280	298	290	283	276	269	261	254	247	240	232	225
5,280	5,300	299	292	285	277	270	263	256	248	241	234	227
5,300	5,320	301	293	286	279	272	264	257	250	243	236	228
5,320	5,340	302	295	288	280	273	266	259	252	244	237	230
5,340	5,360	304	297	289	282	275	268	260	253	246	239	231
5,360	5,380	305	298	291	284	276	269	262	255	247	240	233
5,380	5,400	307	300	292	285	278	271	263	256	249	242	234
5,400	5,420	308	301	294	287	279	272	265	258	250	243	236
5,420	5,440	310	303	295	288	281	274	266	259	252	245	237
5,440	5,460	311	304	297	290	282	275	268	261	253	246	239
5,460	5,480	313	306	298	291	284	277	269	262	255	248	240
5,480	5,500	314	307	300	293	285	278	271	264	256	249	242
5,500	5,520	316	309	301	294	287	280	272	265	258	251	243
5,520	5,540	317	310	303	296	288	281	274	267	259	252	245
5,540	5,560	319	312	304	297	290	283	275	268	261	254	246

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,560	5,580	320	313	306	299	291	284	277	270	263	255	248
5,580	5,600	322	315	307	300	293	286	279	271	264	257	250
5,600	5,620	324	316	309	302	295	287	280	273	266	258	251
5,620	5,640	325	318	311	303	296	289	282	274	267	260	253
5,640	5,660	327	319	312	305	298	290	283	276	269	261	254
5,660	5,680	328	321	314	306	299	292	285	277	270	263	256
5,680	5,700	330	322	315	308	301	293	286	279	272	264	257
5,700	5,720	331	324	317	309	302	295	288	280	273	266	259
5,720	5,740	333	325	318	311	304	296	289	282	275	267	260
5,740	5,760	334	327	320	312	305	298	291	283	276	269	262
5,760	5,780	336	328	321	314	307	299	292	285	278	270	263
5,780	5,800	337	330	323	315	308	301	294	286	279	272	265
5,800	5,820	339	331	324	317	310	302	295	288	281	274	266
5,820	5,840	340	333	326	318	311	304	297	290	282	275	268
5,840	5,860	342	335	327	320	313	306	298	291	284	277	269
5,860	5,880	343	336	329	322	314	307	300	293	285	278	271
5,880	5,900	345	338	330	323	316	309	301	294	287	280	272
5,900	5,920	346	339	332	325	317	310	303	296	288	281	274
5,920	5,940	348	341	333	326	319	312	304	297	290	283	275
5,940	5,960	349	342	335	328	320	313	306	299	291	284	277
5,960	5,980	351	344	336	329	322	315	307	300	293	286	278
5,980	6,000	352	345	338	331	323	316	309	302	294	287	280
6,000	6,020	354	347	339	332	325	318	310	303	296	289	281
6,020	6,040	355	348	341	334	326	319	312	305	297	290	283
6,040	6,060	357	350	342	335	328	321	313	306	299	292	284
6,060	6,080	358	351	344	337	329	322	315	308	301	293	286
6,080	6,100	360	353	345	338	331	324	317	309	302	295	288
6,100	6,120	362	354	347	340	333	325	318	311	304	296	289
6,120	6,140	363	356	349	341	334	327	320	312	305	298	291
6,140	6,160	365	357	350	343	336	328	321	314	307	299	292
6,160	6,180	366	359	352	344	337	330	323	315	308	301	294
6,180	6,200	368	360	353	346	339	331	324	317	310	302	295
6,200	6,220	369	362	355	347	340	333	326	318	311	304	297
6,220	6,240	371	363	356	349	342	334	327	320	313	305	298
6,240	6,260	372	365	358	350	343	336	329	321	314	307	300
6,260	6,280	374	366	359	352	345	337	330	323	316	308	301
6,280	6,300	375	368	361	353	346	339	332	324	317	310	303
6,300	6,320	377	369	362	355	348	340	333	326	319	312	304
6,320	6,340	378	371	364	356	349	342	335	328	320	313	306
6,340	6,360	380	373	365	358	351	344	336	329	322	315	307
6,360	6,380	381	374	367	360	352	345	338	331	323	316	309
6,380	6,400	383	376	368	361	354	347	339	332	325	318	310
6,400	6,420	384	377	370	363	355	348	341	334	326	319	312
6,420	6,440	386	379	371	364	357	350	342	335	328	321	313
6,440	6,460	387	380	373	366	358	351	344	337	329	322	315

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,460	6,480	389	382	374	367	360	353	345	338	331	324	316
6,480	6,500	390	383	376	369	361	354	347	340	332	325	318
6,500	6,520	392	385	377	370	363	356	348	341	334	327	319
6,520	6,540	393	386	379	372	364	357	350	343	335	328	321
6,540	6,560	395	388	380	373	366	359	351	344	337	330	322
6,560	6,580	396	389	382	375	367	360	353	346	339	331	324
6,580	6,600	398	391	383	376	369	362	355	347	340	333	326
6,600	6,620	400	392	385	378	371	363	356	349	342	334	327
6,620	6,640	401	394	387	379	372	365	358	350	343	336	329
6,640	6,660	403	395	388	381	374	366	359	352	345	337	330
6,660	6,680	404	397	390	382	375	368	361	353	346	339	332
6,680	6,700	406	398	391	384	377	369	362	355	348	340	333
6,700	6,720	407	400	393	385	378	371	364	356	349	342	335
6,720	6,740	409	401	394	387	380	372	365	358	351	343	336
6,740	6,760	410	403	396	388	381	374	367	359	352	345	338
6,760	6,780	412	404	397	390	383	375	368	361	354	346	339
6,780	6,800	413	406	399	391	384	377	370	362	355	348	341
6,800	6,820	415	407	400	393	386	378	371	364	357	350	342
6,820	6,840	416	409	402	394	387	380	373	366	358	351	344
6,840	6,860	418	411	403	396	389	382	374	367	360	353	345
6,860	6,880	419	412	405	398	390	383	376	369	361	354	347
6,880	6,900	421	414	406	399	392	385	377	370	363	356	348
6,900	6,920	422	415	408	401	393	386	379	372	364	357	350
6,920	6,940	424	417	409	402	395	388	380	373	366	359	351
6,940	6,960	425	418	411	404	396	389	382	375	367	360	353
6,960	6,980	427	420	412	405	398	391	383	376	369	362	354
6,980	7,000	428	421	414	407	399	392	385	378	370	363	356
7,000	7,020	430	423	415	408	401	394	386	379	372	365	357
7,020	7,040	431	424	417	410	402	395	388	381	373	366	359
7,040	7,060	433	426	418	411	404	397	389	382	375	368	360
7,060	7,080	434	427	420	413	405	398	391	384	377	369	362
7,080	7,100	436	429	421	414	407	400	393	385	378	371	364
7,100	7,120	438	430	423	416	409	401	394	387	380	372	365
7,120	7,140	439	432	425	417	410	403	396	388	381	374	367
7,140	7,160	441	433	426	419	412	404	397	390	383	375	368
7,160	7,180	442	435	428	420	413	406	399	391	384	377	370
7,180	7,200	444	436	429	422	415	407	400	393	386	378	371
7,200	7,220	445	438	431	423	416	409	402	394	387	380	373
7,220	7,240	447	439	432	425	418	410	403	396	389	381	374
7,240	7,260	448	441	434	426	419	412	405	397	390	383	376
7,260	7,280	450	442	435	428	421	413	406	399	392	384	377
7,280	7,300	451	444	437	429	422	415	408	400	393	386	379
7,300	7,320	453	445	438	431	424	416	409	402	395	388	380
7,320	7,340	454	447	440	432	425	418	411	404	396	389	382
7,340	7,360	456	449	441	434	427	420	412	405	398	391	383

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,360	7,380	457	450	443	436	428	421	414	407	399	392	385
7,380	7,400	459	452	444	437	430	423	415	408	401	394	386
7,400	7,420	460	453	446	439	431	424	417	410	402	395	388
7,420	7,440	462	455	447	440	433	426	418	411	404	397	389
7,440	7,460	463	456	449	442	434	427	420	413	405	398	391
7,460	7,480	465	458	450	443	436	429	421	414	407	400	392
7,480	7,500	466	459	452	445	437	430	423	416	408	401	394
7,500	7,520	468	461	453	446	439	432	424	417	410	403	395
7,520	7,540	469	462	455	448	440	433	426	419	411	404	397
7,540	7,560	471	464	456	449	442	435	427	420	413	406	398
7,560	7,580	472	465	458	451	443	436	429	422	415	407	400
7,580	7,600	474	467	459	452	445	438	431	423	416	409	402
7,600	7,620	476	468	461	454	447	439	432	425	418	410	403
7,620	7,640	477	470	463	455	448	441	434	426	419	412	405
7,640	7,660	479	471	464	457	450	442	435	428	421	413	406
7,660	7,680	480	473	466	458	451	444	437	429	422	415	408
7,680	7,700	482	474	467	460	453	445	438	431	424	416	409
7,700	7,720	483	476	469	461	454	447	440	432	425	418	411
7,720	7,740	485	477	470	463	456	448	441	434	427	419	412
7,740	7,760	486	479	472	464	457	450	443	435	428	421	414
7,760	7,780	488	480	473	466	459	451	444	437	430	422	415
7,780	7,800	489	482	475	467	460	453	446	438	431	424	417
7,800	7,820	491	483	476	469	462	454	447	440	433	426	418
7,820	7,840	492	485	478	470	463	456	449	442	434	427	420
7,840	7,860	494	487	479	472	465	458	450	443	436	429	421
7,860	7,880	495	488	481	474	466	459	452	445	437	430	423
7,880	7,900	497	490	482	475	468	461	453	446	439	432	424
7,900	7,920	498	491	484	477	469	462	455	448	440	433	426
7,920	7,940	500	493	485	478	471	464	456	449	442	435	427
7,940	7,960	501	494	487	480	472	465	458	451	443	436	429
7,960	7,980	503	496	488	481	474	467	459	452	445	438	430
7,980	8,000	504	497	490	483	475	468	461	454	446	439	432
8,000	8,020	506	499	491	484	477	470	462	455	448	441	433
8,020	8,040	507	500	493	486	478	471	464	457	449	442	435
8,040	8,060	509	502	494	487	480	473	465	458	451	444	436
8,060	8,080	510	503	496	489	481	474	467	460	453	445	438
8,080	8,100	512	505	497	490	483	476	469	461	454	447	440
8,100	8,120	514	506	499	492	485	477	470	463	456	448	441
8,120	8,140	515	508	501	493	486	479	472	464	457	450	443
8,140	8,160	517	509	502	495	488	480	473	466	459	451	444
8,160	8,180	518	511	504	496	489	482	475	467	460	453	446
8,180	8,200	520	512	505	498	491	483	476	469	462	454	447
8,200	8,220	521	514	507	499	492	485	478	470	463	456	449
8,220	8,240	523	515	508	501	494	486	479	472	465	457	450
8,240	8,260	524	517	510	502	495	488	481	473	466	459	452

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,260	8,280	526	518	511	504	497	489	482	475	468	460	453
8,280	8,300	527	520	513	505	498	491	484	476	469	462	455
8,300	8,320	529	521	514	507	500	492	485	478	471	464	456
8,320	8,340	530	523	516	508	501	494	487	480	472	465	458
8,340	8,360	532	525	517	510	503	496	488	481	474	467	459
8,360	8,380	533	526	519	512	504	497	490	483	475	468	461
8,380	8,400	535	528	520	513	506	499	491	484	477	470	462
8,400	8,420	536	529	522	515	507	500	493	486	478	471	464
8,420	8,440	538	531	523	516	509	502	494	487	480	473	465
8,440	8,460	539	532	525	518	510	503	496	489	481	474	467
8,460	8,480	541	534	526	519	512	505	497	490	483	476	468
8,480	8,500	542	535	528	521	513	506	499	492	484	477	470
8,500	8,520	544	537	529	522	515	508	500	493	486	479	471
8,520	8,540	545	538	531	524	516	509	502	495	487	480	473
8,540	8,560	547	540	532	525	518	511	503	496	489	482	474
8,560	8,580	548	541	534	527	519	512	505	498	491	483	476
8,580	8,600	550	543	535	528	521	514	507	499	492	485	478
8,600	8,620	552	544	537	530	523	515	508	501	494	486	479
8,620	8,640	553	546	539	531	524	517	510	502	495	488	481
8,640	8,660	555	547	540	533	526	518	511	504	497	489	482
8,660	8,680	556	549	542	534	527	520	513	505	498	491	484
8,680	8,700	558	550	543	536	529	521	514	507	500	492	485
8,700	8,720	559	552	545	537	530	523	516	508	501	494	487
8,720	8,740	561	553	546	539	532	524	517	510	503	495	488
8,740	8,760	562	555	548	540	533	526	519	511	504	497	490
8,760	8,780	564	556	549	542	535	527	520	513	506	498	491
8,780	8,800	565	558	551	543	536	529	522	514	507	500	493
8,800	8,820	567	559	552	545	538	530	523	516	509	502	494
8,820	8,840	568	561	554	546	539	532	525	518	510	503	496
8,840	8,860	570	563	555	548	541	534	526	519	512	505	497
8,860	8,880	571	564	557	550	542	535	528	521	513	506	499
8,880	8,900	573	566	558	551	544	537	529	522	515	508	500
8,900	8,920	574	567	560	553	545	538	531	524	516	509	502
8,920	8,940	576	569	561	554	547	540	532	525	518	511	503
8,940	8,960	577	570	563	556	548	541	534	527	519	512	505
8,960	8,980	579	572	564	557	550	543	535	528	521	514	506
8,980	9,000	580	573	566	559	551	544	537	530	522	515	508
9,000	9,020	582	575	567	560	553	546	538	531	524	517	509
9,020	9,040	583	576	569	562	554	547	540	533	525	518	511
9,040	9,060	585	578	570	563	556	549	541	534	527	520	512
9,060	9,080	586	579	572	565	557	550	543	536	529	521	514
9,080	9,100	588	581	573	566	559	552	545	537	530	523	516
9,100	9,120	590	582	575	568	561	553	546	539	532	524	517
9,120	9,140	591	584	577	569	562	555	548	540	533	526	519
9,140	9,160	593	585	578	571	564	556	549	542	535	527	520

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
9,160	9,180	594	587	580	572	565	558	551	543	536	529	522
9,180	9,200	596	588	581	574	567	559	552	545	538	530	523
9,200	9,220	597	590	583	575	568	561	554	546	539	532	525
9,220	9,240	599	591	584	577	570	562	555	548	541	533	526
9,240	9,260	600	593	586	578	571	564	557	549	542	535	528
9,260	9,280	602	594	587	580	573	565	558	551	544	536	529
9,280	9,300	603	596	589	581	574	567	560	552	545	538	531
9,300	9,320	605	597	590	583	576	568	561	554	547	540	532
9,320	9,340	606	599	592	584	577	570	563	556	548	541	534
9,340	9,360	608	601	593	586	579	572	564	557	550	543	535
9,360	9,380	609	602	595	588	580	573	566	559	551	544	537
9,380	9,400	611	604	596	589	582	575	567	560	553	546	538
9,400	9,420	612	605	598	591	583	576	569	562	554	547	540
9,420	9,440	614	607	599	592	585	578	570	563	556	549	541
9,440	9,460	615	608	601	594	586	579	572	565	557	550	543
9,460	9,480	617	610	602	595	588	581	573	566	559	552	544
9,480	9,500	618	611	604	597	589	582	575	568	560	553	546
9,500	9,520	620	613	605	598	591	584	576	569	562	555	547
9,520	9,540	621	614	607	600	592	585	578	571	563	556	549
9,540	9,560	623	616	608	601	594	587	579	572	565	558	550
9,560	9,580	624	617	610	603	595	588	581	574	567	559	552
9,580	9,600	626	619	611	604	597	590	583	575	568	561	554
9,600	9,620	628	620	613	606	599	591	584	577	570	562	555
9,620	9,640	629	622	615	607	600	593	586	578	571	564	557
9,640	9,660	631	623	616	609	602	594	587	580	573	565	558
9,660	9,680	632	625	618	610	603	596	589	581	574	567	560
9,680	9,700	634	626	619	612	605	597	590	583	576	568	561
9,700	9,720	635	628	621	613	606	599	592	584	577	570	563
9,720	9,740	637	629	622	615	608	600	593	586	579	571	564
9,740	9,760	638	631	624	616	609	602	595	587	580	573	566
9,760	9,780	640	632	625	618	611	603	596	589	582	574	567
9,780	9,800	641	634	627	619	612	605	598	590	583	576	569
9,800	9,820	643	635	628	621	614	606	599	592	585	578	570
9,820	9,840	644	637	630	622	615	608	601	594	586	579	572
9,840	9,860	646	639	631	624	617	610	602	595	588	581	573
9,860	9,880	647	640	633	626	618	611	604	597	589	582	575
9,880	9,900	649	642	634	627	620	613	605	598	591	584	576
9,900	9,920	650	643	636	629	621	614	607	600	592	585	578
9,920	9,940	652	645	637	630	623	616	608	601	594	587	579
9,940	9,960	653	646	639	632	624	617	610	603	595	588	581
9,960	9,980	655	648	640	633	626	619	611	604	597	590	582
9,980	10,000	656	649	642	635	627	620	613	606	598	591	584
10,000	10,020	658	651	643	636	629	622	614	607	600	593	585
10,020	10,040	659	652	645	638	630	623	616	609	601	594	587
10,040	10,060	661	654	646	639	632	625	617	610	603	596	588

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,060	10,080	662	655	648	641	633	626	619	612	605	597	590
10,080	10,100	664	657	649	642	635	628	621	613	606	599	592
10,100	10,120	666	658	651	644	637	629	622	615	608	600	593
10,120	10,140	667	660	653	645	638	631	624	616	609	602	595
10,140	10,160	669	661	654	647	640	632	625	618	611	603	596
10,160	10,180	670	663	656	648	641	634	627	619	612	605	598
10,180	10,200	672	664	657	650	643	635	628	621	614	606	599
10,200	10,220	673	666	659	651	644	637	630	622	615	608	601
10,220	10,240	675	667	660	653	646	638	631	624	617	609	602
10,240	10,260	676	669	662	654	647	640	633	625	618	611	604
10,260	10,280	678	670	663	656	649	641	634	627	620	612	605
10,280	10,300	679	672	665	657	650	643	636	628	621	614	607
10,300	10,320	681	673	666	659	652	644	637	630	623	616	608
10,320	10,340	682	675	668	660	653	646	639	632	624	617	610
10,340	10,360	684	677	669	662	655	648	640	633	626	619	611
10,360	10,380	685	678	671	664	656	649	642	635	627	620	613
10,380	10,400	687	680	672	665	658	651	643	636	629	622	614
10,400	10,420	688	681	674	667	659	652	645	638	630	623	616
10,420	10,440	690	683	675	668	661	654	646	639	632	625	617
10,440	10,460	691	684	677	670	662	655	648	641	633	626	619
10,460	10,480	693	686	678	671	664	657	649	642	635	628	620
10,480	10,500	694	687	680	673	665	658	651	644	636	629	622
10,500	10,520	696	689	681	674	667	660	652	645	638	631	623
10,520	10,540	697	690	683	676	668	661	654	647	639	632	625
10,540	10,560	699	692	684	677	670	663	655	648	641	634	626
10,560	10,580	701	693	686	679	671	664	657	650	643	635	628
10,580	10,600	702	695	687	680	673	666	659	651	644	637	630
10,600	10,620	704	696	689	682	675	667	660	653	646	638	631
10,620	10,640	705	698	691	683	676	669	662	654	647	640	633
10,640	10,660	707	699	692	685	678	670	663	656	649	641	634
10,660	10,680	708	701	694	686	679	672	665	657	650	643	636
10,680	10,700	710	702	695	688	681	673	666	659	652	644	637
10,700	10,720	712	704	697	689	682	675	668	660	653	646	639
10,720	10,740	713	706	698	691	684	676	669	662	655	647	640
10,740	10,760	715	707	700	692	685	678	671	663	656	649	642
10,760	10,780	716	709	701	694	687	679	672	665	658	650	643
10,780	10,800	718	710	703	695	688	681	674	666	659	652	645
10,800	10,820	719	712	704	697	690	682	675	668	661	654	646
10,820	10,840	721	714	706	698	691	684	677	670	662	655	648
10,840	10,860	723	715	708	700	693	686	678	671	664	657	649
10,860	10,880	724	717	709	702	694	687	680	673	665	658	651
10,880	10,900	726	718	711	703	696	689	681	674	667	660	652
10,900	10,920	727	720	712	705	697	690	683	676	668	661	654
10,920	10,940	729	721	714	706	699	692	684	677	670	663	655
10,940	10,960	731	723	715	708	700	693	686	679	671	664	657

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,960	10,980	732	725	717	710	702	695	687	680	673	666	658
10,980	11,000	734	726	719	711	704	696	689	682	674	667	660
11,000	11,020	735	728	720	713	705	698	690	683	676	669	661
11,020	11,040	737	729	722	714	707	699	692	685	677	670	663
11,040	11,060	738	731	723	716	708	701	693	686	679	672	664
11,060	11,080	740	732	725	717	710	702	695	688	681	673	666
11,080	11,100	742	734	727	719	711	704	697	689	682	675	668
11,100	11,120	743	736	728	721	713	706	698	691	684	676	669
11,120	11,140	745	737	730	722	715	707	700	692	685	678	671
11,140	11,160	746	739	731	724	716	709	701	694	687	679	672
11,160	11,180	748	740	733	725	718	710	703	695	688	681	674
11,180	11,200	749	742	734	727	719	712	704	697	690	682	675
11,200	11,220	751	744	736	728	721	713	706	698	691	684	677
11,220	11,240	753	745	738	730	723	715	707	700	693	685	678
11,240	11,260	754	747	739	732	724	717	709	702	694	687	680
11,260	11,280	756	748	741	733	726	718	711	703	696	688	681
11,280	11,300	757	750	742	735	727	720	712	705	697	690	683
11,300	11,320	759	751	744	736	729	721	714	706	699	692	684
11,320	11,340	761	753	745	738	730	723	715	708	700	693	686
11,340	11,360	762	755	747	740	732	724	717	709	702	695	687
11,360	11,380	764	756	749	741	734	726	719	711	703	696	689
11,380	11,400	765	758	750	743	735	728	720	713	705	698	690
11,400	11,420	767	759	752	744	737	729	722	714	707	699	692
11,420	11,440	768	761	753	746	738	731	723	716	708	701	693
11,440	11,460	770	763	755	747	740	732	725	717	710	702	695
11,460	11,480	772	764	757	749	741	734	726	719	711	704	696
11,480	11,500	773	766	758	751	743	736	728	720	713	705	698
11,500	11,520	775	767	760	752	745	737	730	722	715	707	699
11,520	11,540	776	769	761	754	746	739	731	724	716	709	701
11,540	11,560	778	770	763	755	748	740	733	725	718	710	703
11,560	11,580	780	772	764	757	749	742	734	727	719	712	704
11,580	11,600	781	774	766	759	751	743	736	728	721	713	706
11,600	11,620	783	775	768	760	753	745	737	730	722	715	707
11,620	11,640	784	777	769	762	754	747	739	732	724	716	709
11,640	11,660	786	778	771	763	756	748	741	733	726	718	711
11,660	11,680	787	780	772	765	757	750	742	735	727	720	712
11,680	11,700	789	781	774	766	759	751	744	736	729	721	714
11,700	11,720	791	783	776	768	760	753	745	738	730	723	715
11,720	11,740	792	785	777	770	762	754	747	739	732	724	717
11,740	11,760	794	786	779	771	764	756	749	741	733	726	718
11,760	11,780	795	788	780	773	765	758	750	743	735	728	720
11,780	11,800	797	789	782	774	767	759	752	744	737	729	722
11,800	11,820	798	791	783	776	768	761	753	746	738	731	723
11,820	11,840	800	793	785	777	770	762	755	747	740	732	725
11,840	11,860	802	794	787	779	772	764	756	749	741	734	726

Monthly PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
11,860	11,880	803	796	788	781	773	766	758	750	743	735	728
11,880	11,900	805	797	790	782	775	767	760	752	745	737	729
11,900	11,920	806	799	791	784	776	769	761	754	746	739	731
11,920	11,940	808	800	793	785	778	770	763	755	748	740	733
11,940	11,960	810	802	794	787	779	772	764	757	749	742	734
11,960	11,980	811	804	796	789	781	773	766	758	751	743	736
11,980	12,000	813	805	798	790	783	775	768	760	752	745	737
AMOUNT OF INCOME TAX TO BE WITHHELD												
7.9% of excess over \$12,000 plus												
12,000	& over	813	806	798	791	783	776	768	761	753	746	738

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	2	0	0	0	0	0	0	0	0	0	0
260	280	2	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	0	0	0	0	0	0	0	0	0
320	340	3	1	0	0	0	0	0	0	0	0	0
340	360	3	2	0	0	0	0	0	0	0	0	0
360	380	3	2	1	0	0	0	0	0	0	0	0
380	400	4	2	1	0	0	0	0	0	0	0	0
400	420	4	2	1	0	0	0	0	0	0	0	0
420	440	4	3	1	0	0	0	0	0	0	0	0
440	460	4	3	2	0	0	0	0	0	0	0	0
460	480	5	3	2	1	0	0	0	0	0	0	0
480	500	5	4	2	1	0	0	0	0	0	0	0
500	520	5	4	3	1	0	0	0	0	0	0	0
520	540	5	4	3	1	0	0	0	0	0	0	0
540	560	6	4	3	2	0	0	0	0	0	0	0
560	580	6	5	3	2	1	0	0	0	0	0	0
580	600	6	5	4	2	1	0	0	0	0	0	0
600	620	7	5	4	3	1	0	0	0	0	0	0
620	640	7	6	4	3	2	0	0	0	0	0	0
640	660	7	6	5	3	2	1	0	0	0	0	0
660	680	7	6	5	3	2	1	0	0	0	0	0
680	700	8	6	5	4	2	1	0	0	0	0	0
700	720	8	7	5	4	3	1	0	0	0	0	0
720	740	8	7	6	4	3	2	0	0	0	0	0
740	760	9	7	6	5	3	2	1	0	0	0	0
760	780	9	8	6	5	4	2	1	0	0	0	0
780	800	9	8	6	5	4	2	1	0	0	0	0
800	820	9	8	7	5	4	3	1	0	0	0	0
820	840	10	8	7	6	4	3	2	0	0	0	0
840	860	10	9	7	6	5	3	2	1	0	0	0
860	880	10	9	8	6	5	4	2	1	0	0	0
880	900	11	9	8	7	5	4	3	1	0	0	0
900	920	11	9	8	7	5	4	3	1	0	0	0
920	940	11	10	8	7	6	4	3	2	0	0	0
940	960	11	10	9	7	6	5	3	2	1	0	0
960	980	12	10	9	8	6	5	4	2	1	0	0
980	1,000	12	11	9	8	7	5	4	3	1	0	0
1,000	1,020	12	11	10	8	7	6	4	3	2	0	0
1,020	1,040	12	11	10	8	7	6	4	3	2	0	0
1,040	1,060	13	11	10	9	7	6	5	3	2	1	0

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,060	1,080	13	12	10	9	8	6	5	4	2	1	0
1,080	1,100	13	12	11	9	8	7	5	4	3	1	0
1,100	1,120	14	12	11	10	8	7	6	4	3	2	0
1,120	1,140	14	13	11	10	9	7	6	5	3	2	1
1,140	1,160	14	13	12	10	9	8	6	5	3	2	1
1,160	1,180	14	13	12	10	9	8	6	5	4	2	1
1,180	1,200	15	13	12	11	9	8	7	5	4	3	1
1,200	1,220	15	14	12	11	10	8	7	6	4	3	2
1,220	1,240	15	14	13	11	10	9	7	6	5	3	2
1,240	1,260	16	14	13	12	10	9	8	6	5	4	2
1,260	1,280	16	15	13	12	11	9	8	7	5	4	3
1,280	1,300	16	15	13	12	11	9	8	7	5	4	3
1,300	1,320	16	15	14	12	11	10	8	7	6	4	3
1,320	1,340	17	15	14	13	11	10	9	7	6	5	3
1,340	1,360	17	16	14	13	12	10	9	8	6	5	4
1,360	1,380	17	16	15	13	12	11	9	8	7	5	4
1,380	1,400	18	16	15	14	12	11	10	8	7	6	4
1,400	1,420	18	16	15	14	12	11	10	8	7	6	4
1,420	1,440	18	17	15	14	13	11	10	9	7	6	5
1,440	1,460	18	17	16	14	13	12	10	9	8	6	5
1,460	1,480	19	17	16	15	13	12	11	9	8	7	5
1,480	1,500	19	18	16	15	14	12	11	10	8	7	6
1,500	1,520	19	18	17	15	14	13	11	10	9	7	6
1,520	1,540	19	18	17	15	14	13	11	10	9	7	6
1,540	1,560	20	18	17	16	14	13	12	10	9	8	6
1,560	1,580	20	19	17	16	15	13	12	11	9	8	7
1,580	1,600	20	19	18	16	15	14	12	11	10	8	7
1,600	1,620	21	19	18	17	15	14	13	11	10	9	7
1,620	1,640	21	20	18	17	16	14	13	12	10	9	8
1,640	1,660	21	20	19	17	16	15	13	12	10	9	8
1,660	1,680	21	20	19	17	16	15	13	12	11	9	8
1,680	1,700	22	20	19	18	16	15	14	12	11	10	8
1,700	1,720	22	21	19	18	17	15	14	13	11	10	9
1,720	1,740	22	21	20	18	17	16	14	13	12	10	9
1,740	1,760	23	21	20	19	17	16	15	13	12	11	9
1,760	1,780	23	22	20	19	18	16	15	14	12	11	10
1,780	1,800	24	22	20	19	18	16	15	14	12	11	10
1,800	1,820	25	22	21	19	18	17	15	14	13	11	10
1,820	1,840	25	22	21	20	18	17	16	14	13	12	10
1,840	1,860	26	23	21	20	19	17	16	15	13	12	11
1,860	1,880	27	24	22	20	19	18	16	15	14	12	11
1,880	1,900	27	24	22	21	19	18	17	15	14	13	11
1,900	1,920	28	25	22	21	19	18	17	15	14	13	11
1,920	1,940	29	26	22	21	20	18	17	16	14	13	12
1,940	1,960	29	26	23	21	20	19	17	16	15	13	12

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,960	1,980	30	27	24	22	20	19	18	16	15	14	12
1,980	2,000	30	27	24	22	21	19	18	17	15	14	13
2,000	2,020	31	28	25	22	21	20	18	17	16	14	13
2,020	2,040	32	29	26	23	21	20	18	17	16	14	13
2,040	2,060	32	29	26	23	21	20	19	17	16	15	13
2,060	2,080	33	30	27	24	22	20	19	18	16	15	14
2,080	2,100	34	31	28	25	22	21	19	18	17	15	14
2,100	2,120	34	31	28	25	22	21	20	18	17	16	14
2,120	2,140	35	32	29	26	23	21	20	19	17	16	15
2,140	2,160	36	33	29	26	23	22	20	19	17	16	15
2,160	2,180	36	33	30	27	24	22	20	19	18	16	15
2,180	2,200	37	34	31	28	25	22	21	19	18	17	15
2,200	2,220	38	34	31	28	25	22	21	20	18	17	16
2,220	2,240	38	35	32	29	26	23	21	20	19	17	16
2,240	2,260	39	36	33	30	27	24	22	20	19	18	16
2,260	2,280	39	36	33	30	27	24	22	21	19	18	17
2,280	2,300	40	37	34	31	28	25	22	21	19	18	17
2,300	2,320	41	38	35	32	29	25	22	21	20	18	17
2,320	2,340	41	38	35	32	29	26	23	21	20	19	17
2,340	2,360	42	39	36	33	30	27	24	22	20	19	18
2,360	2,380	43	40	37	33	30	27	24	22	21	19	18
2,380	2,400	43	40	37	34	31	28	25	22	21	20	18
2,400	2,420	44	41	38	35	32	29	26	23	21	20	18
2,420	2,440	45	42	38	35	32	29	26	23	21	20	19
2,440	2,460	45	42	39	36	33	30	27	24	22	20	19
2,460	2,480	46	43	40	37	34	31	28	24	22	21	19
2,480	2,500	46	43	40	37	34	31	28	25	22	21	20
2,500	2,520	47	44	41	38	35	32	29	26	23	21	20
2,520	2,540	48	45	42	39	36	33	29	26	23	21	20
2,540	2,560	49	45	42	39	36	33	30	27	24	22	20
2,560	2,580	50	46	43	40	37	34	31	28	25	22	21
2,580	2,600	51	47	44	41	37	34	31	28	25	22	21
2,600	2,620	52	47	44	41	38	35	32	29	26	23	21
2,620	2,640	53	48	45	42	39	36	33	30	27	24	22
2,640	2,660	54	49	45	42	39	36	33	30	27	24	22
2,660	2,680	55	50	46	43	40	37	34	31	28	25	22
2,680	2,700	56	51	47	44	41	38	35	32	28	25	22
2,700	2,720	57	52	47	44	41	38	35	32	29	26	23
2,720	2,740	59	53	48	45	42	39	36	33	30	27	24
2,740	2,760	60	54	49	46	43	40	36	33	30	27	24
2,760	2,780	61	56	50	46	43	40	37	34	31	28	25
2,780	2,800	62	57	51	47	44	41	38	35	32	29	26
2,800	2,820	63	58	53	48	45	41	38	35	32	29	26
2,820	2,840	64	59	54	48	45	42	39	36	33	30	27
2,840	2,860	65	60	55	49	46	43	40	37	34	31	27

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,860	2,880	66	61	56	51	46	43	40	37	34	31	28
2,880	2,900	67	62	57	52	47	44	41	38	35	32	29
2,900	2,920	68	63	58	53	48	45	42	39	36	32	29
2,920	2,940	70	64	59	54	49	45	42	39	36	33	30
2,940	2,960	71	65	60	55	50	46	43	40	37	34	31
2,960	2,980	72	67	61	56	51	47	44	40	37	34	31
2,980	3,000	73	68	62	57	52	47	44	41	38	35	32
3,000	3,020	74	69	64	58	53	48	45	42	39	36	33
3,020	3,040	75	70	65	59	54	49	45	42	39	36	33
3,040	3,060	76	71	66	60	55	50	46	43	40	37	34
3,060	3,080	77	72	67	62	56	51	47	44	41	38	35
3,080	3,100	78	73	68	63	57	52	47	44	41	38	35
3,100	3,120	79	74	69	64	59	53	48	45	42	39	36
3,120	3,140	81	75	70	65	60	54	49	46	43	40	36
3,140	3,160	82	76	71	66	61	55	50	46	43	40	37
3,160	3,180	83	78	72	67	62	57	51	47	44	41	38
3,180	3,200	84	79	73	68	63	58	52	48	44	41	38
3,200	3,220	85	80	75	69	64	59	54	48	45	42	39
3,220	3,240	86	81	76	70	65	60	55	49	46	43	40
3,240	3,260	87	82	77	71	66	61	56	50	46	43	40
3,260	3,280	88	83	78	73	67	62	57	52	47	44	41
3,280	3,300	89	84	79	74	68	63	58	53	48	45	42
3,300	3,320	90	85	80	75	70	64	59	54	49	45	42
3,320	3,340	92	86	81	76	71	65	60	55	50	46	43
3,340	3,360	93	87	82	77	72	66	61	56	51	47	43
3,360	3,380	94	89	83	78	73	68	62	57	52	47	44
3,380	3,400	95	90	84	79	74	69	63	58	53	48	45
3,400	3,420	97	91	86	80	75	70	65	59	54	49	45
3,420	3,440	98	92	87	81	76	71	66	60	55	50	46
3,440	3,460	99	93	88	82	77	72	67	61	56	51	47
3,460	3,480	100	94	89	84	78	73	68	63	57	52	47
3,480	3,500	102	96	90	85	79	74	69	64	58	53	48
3,500	3,520	103	97	91	86	81	75	70	65	60	54	49
3,520	3,540	104	98	92	87	82	76	71	66	61	55	50
3,540	3,560	106	99	93	88	83	77	72	67	62	56	51
3,560	3,580	107	101	95	89	84	79	73	68	63	58	52
3,580	3,600	108	102	96	90	85	80	74	69	64	59	53
3,600	3,620	109	103	97	91	86	81	76	70	65	60	55
3,620	3,640	111	105	99	92	87	82	77	71	66	61	56
3,640	3,660	112	106	100	94	88	83	78	72	67	62	57
3,660	3,680	113	107	101	95	89	84	79	74	68	63	58
3,680	3,700	115	108	102	96	90	85	80	75	69	64	59
3,700	3,720	116	110	104	98	92	86	81	76	71	65	60
3,720	3,740	117	111	105	99	93	87	82	77	72	66	61
3,740	3,760	118	112	106	100	94	88	83	78	73	67	62

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
3,760	3,780	120	114	107	101	95	90	84	79	74	69	63
3,780	3,800	121	115	109	103	97	91	85	80	75	70	64
3,800	3,820	122	116	110	104	98	92	87	81	76	71	66
3,820	3,840	124	117	111	105	99	93	88	82	77	72	67
3,840	3,860	125	119	113	106	100	94	89	83	78	73	68
3,860	3,880	126	120	114	108	102	96	90	85	79	74	69
3,880	3,900	127	121	115	109	103	97	91	86	80	75	70
3,900	3,920	129	123	116	110	104	98	92	87	82	76	71
3,920	3,940	130	124	118	112	106	99	93	88	83	77	72
3,940	3,960	131	125	119	113	107	101	95	89	84	78	73
3,960	3,980	132	126	120	114	108	102	96	90	85	80	74
3,980	4,000	134	128	122	115	109	103	97	91	86	81	75
4,000	4,020	135	129	123	117	111	105	98	92	87	82	77
4,020	4,040	136	130	124	118	112	106	100	94	88	83	78
4,040	4,060	138	131	125	119	113	107	101	95	89	84	79
4,060	4,080	139	133	127	121	114	108	102	96	90	85	80
4,080	4,100	140	134	128	122	116	110	104	97	91	86	81
4,100	4,120	141	135	129	123	117	111	105	99	93	87	82
4,120	4,140	143	137	131	124	118	112	106	100	94	88	83
4,140	4,160	144	138	132	126	120	113	107	101	95	89	84
4,160	4,180	145	139	133	127	121	115	109	103	96	91	85
4,180	4,200	147	140	134	128	122	116	110	104	98	92	86
4,200	4,220	148	142	136	130	123	117	111	105	99	93	88
4,220	4,240	149	143	137	131	125	119	113	106	100	94	89
4,240	4,260	151	144	138	132	126	120	114	108	102	95	90
4,260	4,280	152	146	139	133	127	121	115	109	103	97	91
4,280	4,300	154	147	141	135	129	122	116	110	104	98	92
4,300	4,320	155	148	142	136	130	124	118	112	105	99	93
4,320	4,340	156	150	143	137	131	125	119	113	107	101	95
4,340	4,360	158	151	145	138	132	126	120	114	108	102	96
4,360	4,380	159	153	146	140	134	128	121	115	109	103	97
4,380	4,400	160	154	147	141	135	129	123	117	111	104	98
4,400	4,420	162	155	149	142	136	130	124	118	112	106	100
4,420	4,440	163	157	150	144	138	131	125	119	113	107	101
4,440	4,460	164	158	151	145	139	133	127	120	114	108	102
4,460	4,480	166	159	153	146	140	134	128	122	116	110	103
4,480	4,500	167	161	154	148	141	135	129	123	117	111	105
4,500	4,520	169	162	156	149	143	137	130	124	118	112	106
4,520	4,540	170	163	157	150	144	138	132	126	120	113	107
4,540	4,560	171	165	158	152	145	139	133	127	121	115	109
4,560	4,580	173	166	160	153	147	140	134	128	122	116	110
4,580	4,600	174	167	161	155	148	142	136	129	123	117	111
4,600	4,620	175	169	162	156	149	143	137	131	125	119	112
4,620	4,640	177	170	164	157	151	144	138	132	126	120	114
4,640	4,660	178	172	165	159	152	146	139	133	127	121	115

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,660	4,680	179	173	166	160	153	147	141	135	128	122	116
4,680	4,700	181	174	168	161	155	148	142	136	130	124	118
4,700	4,720	182	176	169	163	156	150	143	137	131	125	119
4,720	4,740	183	177	171	164	158	151	145	138	132	126	120
4,740	4,760	185	178	172	165	159	152	146	140	134	127	121
4,760	4,780	186	180	173	167	160	154	147	141	135	129	123
4,780	4,800	188	181	175	168	162	155	149	142	136	130	124
4,800	4,820	189	182	176	169	163	157	150	144	137	131	125
4,820	4,840	190	184	177	171	164	158	151	145	139	133	127
4,840	4,860	192	185	179	172	166	159	153	146	140	134	128
4,860	4,880	193	187	180	174	167	161	154	148	141	135	129
4,880	4,900	194	188	181	175	168	162	155	149	143	136	130
4,900	4,920	196	189	183	176	170	163	157	150	144	138	132
4,920	4,940	197	191	184	178	171	165	158	152	145	139	133
4,940	4,960	198	192	185	179	173	166	160	153	147	140	134
4,960	4,980	200	193	187	180	174	167	161	154	148	142	135
4,980	5,000	201	195	188	182	175	169	162	156	149	143	137
5,000	5,020	203	196	190	183	177	170	164	157	151	144	138
5,020	5,040	204	197	191	184	178	171	165	159	152	146	139
5,040	5,060	205	199	192	186	179	173	166	160	153	147	141
5,060	5,080	207	200	194	187	181	174	168	161	155	148	142
5,080	5,100	208	201	195	189	182	176	169	163	156	150	143
5,100	5,120	209	203	196	190	183	177	170	164	157	151	145
5,120	5,140	211	204	198	191	185	178	172	165	159	152	146
5,140	5,160	212	206	199	193	186	180	173	167	160	154	147
5,160	5,180	213	207	200	194	187	181	175	168	162	155	149
5,180	5,200	215	208	202	195	189	182	176	169	163	156	150
5,200	5,220	216	210	203	197	190	184	177	171	164	158	151
5,220	5,240	217	211	205	198	192	185	179	172	166	159	153
5,240	5,260	219	212	206	199	193	186	180	173	167	161	154
5,260	5,280	220	214	207	201	194	188	181	175	168	162	155
5,280	5,300	222	215	209	202	196	189	183	176	170	163	157
5,300	5,320	223	216	210	203	197	191	184	178	171	165	158
5,320	5,340	224	218	211	205	198	192	185	179	172	166	159
5,340	5,360	226	219	213	206	200	193	187	180	174	167	161
5,360	5,380	227	221	214	208	201	195	188	182	175	169	162
5,380	5,400	228	222	215	209	202	196	189	183	177	170	164
5,400	5,420	230	223	217	210	204	197	191	184	178	171	165
5,420	5,440	231	225	218	212	205	199	192	186	179	173	166
5,440	5,460	232	226	219	213	207	200	194	187	181	174	168
5,460	5,480	234	227	221	214	208	201	195	188	182	175	169
5,480	5,500	235	229	222	216	209	203	196	190	183	177	170
5,500	5,520	237	230	224	217	211	204	198	191	185	178	172
5,520	5,540	238	231	225	218	212	205	199	193	186	180	173
5,540	5,560	239	233	226	220	213	207	200	194	187	181	174

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,560	5,580	241	234	228	221	215	208	202	195	189	182	176
5,580	5,600	242	235	229	223	216	210	203	197	190	184	177
5,600	5,620	243	237	230	224	217	211	204	198	191	185	179
5,620	5,640	245	238	232	225	219	212	206	199	193	186	180
5,640	5,660	246	240	233	227	220	214	207	201	194	188	181
5,660	5,680	247	241	234	228	221	215	209	202	196	189	183
5,680	5,700	249	242	236	229	223	216	210	203	197	190	184
5,700	5,720	250	244	237	231	224	218	211	205	198	192	185
5,720	5,740	251	245	239	232	226	219	213	206	200	193	187
5,740	5,760	253	246	240	233	227	220	214	207	201	195	188
5,760	5,780	254	248	241	235	228	222	215	209	202	196	189
5,780	5,800	256	249	243	236	230	223	217	210	204	197	191
5,800	5,820	257	250	244	237	231	225	218	212	205	199	192
5,820	5,840	258	252	245	239	232	226	219	213	206	200	193
5,840	5,860	260	253	247	240	234	227	221	214	208	201	195
5,860	5,880	261	255	248	242	235	229	222	216	209	203	196
5,880	5,900	262	256	249	243	236	230	223	217	211	204	198
5,900	5,920	264	257	251	244	238	231	225	218	212	205	199
5,920	5,940	265	259	252	246	239	233	226	220	213	207	200
5,940	5,960	266	260	253	247	241	234	228	221	215	208	202
5,960	5,980	268	261	255	248	242	235	229	222	216	209	203
5,980	6,000	269	263	256	250	243	237	230	224	217	211	204
6,000	6,020	271	264	258	251	245	238	232	225	219	212	206
6,020	6,040	272	265	259	252	246	239	233	227	220	214	207
6,040	6,060	273	267	260	254	247	241	234	228	221	215	208
6,060	6,080	275	268	262	255	249	242	236	229	223	216	210
6,080	6,100	276	269	263	257	250	244	237	231	224	218	211
6,100	6,120	277	271	264	258	251	245	238	232	225	219	213
6,120	6,140	279	272	266	259	253	246	240	233	227	220	214
6,140	6,160	280	274	267	261	254	248	241	235	228	222	215
6,160	6,180	282	275	268	262	255	249	243	236	230	223	217
6,180	6,200	283	276	270	263	257	250	244	237	231	224	218
6,200	6,220	284	278	271	265	258	252	245	239	232	226	219
6,220	6,240	286	279	273	266	260	253	247	240	234	227	221
6,240	6,260	287	280	274	267	261	254	248	241	235	229	222
6,260	6,280	289	282	275	269	262	256	249	243	236	230	223
6,280	6,300	290	283	277	270	264	257	251	244	238	231	225
6,300	6,320	292	285	278	271	265	259	252	246	239	233	226
6,320	6,340	293	286	279	273	266	260	253	247	240	234	227
6,340	6,360	295	288	281	274	268	261	255	248	242	235	229
6,360	6,380	296	289	282	276	269	263	256	250	243	237	230
6,380	6,400	297	291	284	277	270	264	257	251	245	238	232
6,400	6,420	299	292	285	278	272	265	259	252	246	239	233
6,420	6,440	300	293	287	280	273	267	260	254	247	241	234
6,440	6,460	302	295	288	281	275	268	262	255	249	242	236

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,460	6,480	303	296	289	283	276	269	263	256	250	243	237
6,480	6,500	305	298	291	284	277	271	264	258	251	245	238
6,500	6,520	306	299	292	285	279	272	266	259	253	246	240
6,520	6,540	307	301	294	287	280	273	267	261	254	248	241
6,540	6,560	309	302	295	288	281	275	268	262	255	249	242
6,560	6,580	310	303	297	290	283	276	270	263	257	250	244
6,580	6,600	312	305	298	291	284	278	271	265	258	252	245
6,600	6,620	313	306	299	293	286	279	272	266	259	253	247
6,620	6,640	315	308	301	294	287	280	274	267	261	254	248
6,640	6,660	316	309	302	296	289	282	275	269	262	256	249
6,660	6,680	318	311	304	297	290	283	277	270	264	257	251
6,680	6,700	319	312	305	298	292	285	278	271	265	258	252
6,700	6,720	320	314	307	300	293	286	279	273	266	260	253
6,720	6,740	322	315	308	301	294	288	281	274	268	261	255
6,740	6,760	323	316	310	303	296	289	282	275	269	263	256
6,760	6,780	325	318	311	304	297	290	284	277	270	264	257
6,780	6,800	326	319	312	306	299	292	285	278	272	265	259
6,800	6,820	328	321	314	307	300	293	286	280	273	267	260
6,820	6,840	329	322	315	308	302	295	288	281	274	268	261
6,840	6,860	331	324	317	310	303	296	289	282	276	269	263
6,860	6,880	332	325	318	311	304	298	291	284	277	271	264
6,880	6,900	333	327	320	313	306	299	292	285	279	272	266
6,900	6,920	335	328	321	314	307	301	294	287	280	273	267
6,920	6,940	336	329	323	316	309	302	295	288	281	275	268
6,940	6,960	338	331	324	317	310	303	297	290	283	276	270
6,960	6,980	339	332	325	319	312	305	298	291	284	277	271
6,980	7,000	341	334	327	320	313	306	299	293	286	279	272
7,000	7,020	342	335	328	321	315	308	301	294	287	280	274
7,020	7,040	343	337	330	323	316	309	302	295	289	282	275
7,040	7,060	345	338	331	324	317	311	304	297	290	283	276
7,060	7,080	346	339	333	326	319	312	305	298	291	285	278
7,080	7,100	348	341	334	327	320	313	307	300	293	286	279
7,100	7,120	349	342	335	329	322	315	308	301	294	287	281
7,120	7,140	351	344	337	330	323	316	309	303	296	289	282
7,140	7,160	352	345	338	332	325	318	311	304	297	290	283
7,160	7,180	354	347	340	333	326	319	312	305	299	292	285
7,180	7,200	355	348	341	334	328	321	314	307	300	293	286
7,200	7,220	356	350	343	336	329	322	315	308	302	295	288
7,220	7,240	358	351	344	337	330	324	317	310	303	296	289
7,240	7,260	359	352	346	339	332	325	318	311	304	298	291
7,260	7,280	361	354	347	340	333	326	320	313	306	299	292
7,280	7,300	362	355	348	342	335	328	321	314	307	300	294
7,300	7,320	364	357	350	343	336	329	322	316	309	302	295
7,320	7,340	365	358	351	344	338	331	324	317	310	303	296
7,340	7,360	367	360	353	346	339	332	325	318	312	305	298

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,360	7,380	368	361	354	347	340	334	327	320	313	306	299
7,380	7,400	369	363	356	349	342	335	328	321	314	308	301
7,400	7,420	371	364	357	350	343	337	330	323	316	309	302
7,420	7,440	372	365	359	352	345	338	331	324	317	310	304
7,440	7,460	374	367	360	353	346	339	333	326	319	312	305
7,460	7,480	375	368	361	355	348	341	334	327	320	313	307
7,480	7,500	377	370	363	356	349	342	335	329	322	315	308
7,500	7,520	378	371	364	357	351	344	337	330	323	316	309
7,520	7,540	379	373	366	359	352	345	338	331	325	318	311
7,540	7,560	381	374	367	360	353	347	340	333	326	319	312
7,560	7,580	382	375	369	362	355	348	341	334	327	321	314
7,580	7,600	384	377	370	363	356	349	343	336	329	322	315
7,600	7,620	385	378	371	365	358	351	344	337	330	323	317
7,620	7,640	387	380	373	366	359	352	345	339	332	325	318
7,640	7,660	388	381	374	368	361	354	347	340	333	326	319
7,660	7,680	390	383	376	369	362	355	348	341	335	328	321
7,680	7,700	391	384	377	370	364	357	350	343	336	329	322
7,700	7,720	392	386	379	372	365	358	351	344	338	331	324
7,720	7,740	394	387	380	373	366	360	353	346	339	332	325
7,740	7,760	395	388	382	375	368	361	354	347	340	334	327
7,760	7,780	397	390	383	376	369	362	356	349	342	335	328
7,780	7,800	398	391	384	378	371	364	357	350	343	336	330
7,800	7,820	400	393	386	379	372	365	358	352	345	338	331
7,820	7,840	401	394	387	380	374	367	360	353	346	339	332
7,840	7,860	403	396	389	382	375	368	361	354	348	341	334
7,860	7,880	404	397	390	383	376	370	363	356	349	342	335
7,880	7,900	405	399	392	385	378	371	364	357	350	344	337
7,900	7,920	407	400	393	386	379	373	366	359	352	345	338
7,920	7,940	408	401	395	388	381	374	367	360	353	346	340
7,940	7,960	410	403	396	389	382	375	369	362	355	348	341
7,960	7,980	411	404	397	391	384	377	370	363	356	349	343
7,980	8,000	413	406	399	392	385	378	371	365	358	351	344
8,000	8,020	414	407	400	393	387	380	373	366	359	352	345
8,020	8,040	415	409	402	395	388	381	374	367	361	354	347
8,040	8,060	417	410	403	396	389	383	376	369	362	355	348
8,060	8,080	418	411	405	398	391	384	377	370	363	357	350
8,080	8,100	420	413	406	399	392	385	379	372	365	358	351
8,100	8,120	421	414	407	401	394	387	380	373	366	359	353
8,120	8,140	423	416	409	402	395	388	381	375	368	361	354
8,140	8,160	424	417	410	404	397	390	383	376	369	362	355
8,160	8,180	426	419	412	405	398	391	384	377	371	364	357
8,180	8,200	427	420	413	406	400	393	386	379	372	365	358
8,200	8,220	429	422	415	408	401	394	387	380	374	367	360
8,220	8,240	430	423	416	409	402	396	389	382	375	368	361
8,240	8,260	432	425	418	411	404	397	390	383	376	370	363

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,260	8,280	433	426	419	412	405	398	392	385	378	371	364
8,280	8,300	435	428	420	414	407	400	393	386	379	372	366
8,300	8,320	436	429	422	415	408	401	394	388	381	374	367
8,320	8,340	438	431	423	416	410	403	396	389	382	375	368
8,340	8,360	439	432	425	418	411	404	397	390	384	377	370
8,360	8,380	441	434	426	419	412	406	399	392	385	378	371
8,380	8,400	442	435	428	421	414	407	400	393	386	380	373
8,400	8,420	444	437	429	422	415	409	402	395	388	381	374
8,420	8,440	445	438	431	424	417	410	403	396	389	382	376
8,440	8,460	447	440	432	425	418	411	405	398	391	384	377
8,460	8,480	448	441	434	427	420	413	406	399	392	385	379
8,480	8,500	450	443	435	428	421	414	407	401	394	387	380
8,500	8,520	452	444	437	430	423	416	409	402	395	388	381
8,520	8,540	453	446	439	431	424	417	410	403	397	390	383
8,540	8,560	455	447	440	433	426	419	412	405	398	391	384
8,560	8,580	456	449	442	434	427	420	413	406	399	393	386
8,580	8,600	458	450	443	436	429	421	415	408	401	394	387
8,600	8,620	459	452	445	437	430	423	416	409	402	395	389
8,620	8,640	461	453	446	439	432	424	417	411	404	397	390
8,640	8,660	462	455	448	440	433	426	419	412	405	398	391
8,660	8,680	464	456	449	442	435	427	420	413	407	400	393
8,680	8,700	465	458	451	443	436	429	422	415	408	401	394
8,700	8,720	467	459	452	445	438	430	423	416	410	403	396
8,720	8,740	468	461	454	446	439	432	425	418	411	404	397
8,740	8,760	470	463	455	448	441	434	426	419	412	406	399
8,760	8,780	471	464	457	450	442	435	428	421	414	407	400
8,780	8,800	473	466	458	451	444	437	429	422	415	408	402
8,800	8,820	474	467	460	453	445	438	431	424	417	410	403
8,820	8,840	476	469	461	454	447	440	432	425	418	411	404
8,840	8,860	477	470	463	456	448	441	434	427	420	413	406
8,860	8,880	479	472	464	457	450	443	435	428	421	414	407
8,880	8,900	480	473	466	459	451	444	437	430	422	416	409
8,900	8,920	482	475	467	460	453	446	438	431	424	417	410
8,920	8,940	483	476	469	462	454	447	440	433	425	418	412
8,940	8,960	485	478	470	463	456	449	441	434	427	420	413
8,960	8,980	486	479	472	465	457	450	443	436	429	421	415
8,980	9,000	488	481	473	466	459	452	445	437	430	423	416
9,000	9,020	490	482	475	468	461	453	446	439	432	424	417
9,020	9,040	491	484	477	469	462	455	448	440	433	426	419
9,040	9,060	493	485	478	471	464	456	449	442	435	427	420
9,060	9,080	494	487	480	472	465	458	451	443	436	429	422
9,080	9,100	496	488	481	474	467	459	452	445	438	430	423
9,100	9,120	497	490	483	475	468	461	454	446	439	432	425
9,120	9,140	499	491	484	477	470	462	455	448	441	433	426
9,140	9,160	500	493	486	478	471	464	457	449	442	435	428

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,160	9,180	502	494	487	480	473	465	458	451	444	436	429
9,180	9,200	503	496	489	481	474	467	460	452	445	438	431
9,200	9,220	505	497	490	483	476	468	461	454	447	440	432
9,220	9,240	506	499	492	484	477	470	463	456	448	441	434
9,240	9,260	508	501	493	486	479	472	464	457	450	443	435
9,260	9,280	509	502	495	488	480	473	466	459	451	444	437
9,280	9,300	511	504	496	489	482	475	467	460	453	446	438
9,300	9,320	512	505	498	491	483	476	469	462	454	447	440
9,320	9,340	514	507	499	492	485	478	470	463	456	449	441
9,340	9,360	515	508	501	494	486	479	472	465	457	450	443
9,360	9,380	517	510	502	495	488	481	473	466	459	452	444
9,380	9,400	518	511	504	497	489	482	475	468	460	453	446
9,400	9,420	520	513	505	498	491	484	476	469	462	455	447
9,420	9,440	521	514	507	500	492	485	478	471	463	456	449
9,440	9,460	523	516	508	501	494	487	479	472	465	458	450
9,460	9,480	524	517	510	503	495	488	481	474	467	459	452
9,480	9,500	526	519	511	504	497	490	483	475	468	461	454
9,500	9,520	528	520	513	506	499	491	484	477	470	462	455
9,520	9,540	529	522	515	507	500	493	486	478	471	464	457
9,540	9,560	531	523	516	509	502	494	487	480	473	465	458
9,560	9,580	532	525	518	510	503	496	489	481	474	467	460
9,580	9,600	534	526	519	512	505	497	490	483	476	468	461
9,600	9,620	535	528	521	513	506	499	492	484	477	470	463
9,620	9,640	537	529	522	515	508	500	493	486	479	471	464
9,640	9,660	538	531	524	516	509	502	495	487	480	473	466
9,660	9,680	540	532	525	518	511	503	496	489	482	474	467
9,680	9,700	541	534	527	519	512	505	498	490	483	476	469
9,700	9,720	543	535	528	521	514	506	499	492	485	478	470
9,720	9,740	544	537	530	522	515	508	501	494	486	479	472
9,740	9,760	546	539	531	524	517	510	502	495	488	481	473
9,760	9,780	547	540	533	526	518	511	504	497	489	482	475
9,780	9,800	549	542	534	527	520	513	505	498	491	484	476
9,800	9,820	550	543	536	529	521	514	507	500	492	485	478
9,820	9,840	552	545	537	530	523	516	508	501	494	487	479
9,840	9,860	553	546	539	532	524	517	510	503	495	488	481
9,860	9,880	555	548	540	533	526	519	511	504	497	490	482
9,880	9,900	556	549	542	535	527	520	513	506	498	491	484
9,900	9,920	558	551	543	536	529	522	514	507	500	493	485
9,920	9,940	559	552	545	538	530	523	516	509	501	494	487
9,940	9,960	561	554	546	539	532	525	517	510	503	496	488
9,960	9,980	562	555	548	541	533	526	519	512	505	497	490
9,980	10,000	564	557	549	542	535	528	521	513	506	499	492
10,000	10,020	566	558	551	544	537	529	522	515	508	500	493
10,020	10,040	567	560	553	545	538	531	524	516	509	502	495
10,040	10,060	569	561	554	547	540	532	525	518	511	503	496

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,060	10,080	570	563	556	548	541	534	527	519	512	505	498
10,080	10,100	572	564	557	550	543	535	528	521	514	506	499
10,100	10,120	573	566	559	551	544	537	530	522	515	508	501
10,120	10,140	575	567	560	553	546	538	531	524	517	509	502
10,140	10,160	576	569	562	554	547	540	533	525	518	511	504
10,160	10,180	578	570	563	556	549	541	534	527	520	512	505
10,180	10,200	579	572	565	557	550	543	536	528	521	514	507
10,200	10,220	581	573	566	559	552	544	537	530	523	516	508
10,220	10,240	582	575	568	560	553	546	539	532	524	517	510
10,240	10,260	584	577	569	562	555	548	540	533	526	519	511
10,260	10,280	585	578	571	564	556	549	542	535	527	520	513
10,280	10,300	587	580	572	565	558	551	543	536	529	522	514
10,300	10,320	588	581	574	567	559	552	545	538	530	523	516
10,320	10,340	590	583	575	568	561	554	546	539	532	525	517
10,340	10,360	591	584	577	570	562	555	548	541	533	526	519
10,360	10,380	593	586	578	571	564	557	549	542	535	528	520
10,380	10,400	594	587	580	573	565	558	551	544	536	529	522
10,400	10,420	596	589	581	574	567	560	552	545	538	531	523
10,420	10,440	597	590	583	576	568	561	554	547	539	532	525
10,440	10,460	599	592	584	577	570	563	555	548	541	534	526
10,460	10,480	600	593	586	579	571	564	557	550	543	535	528
10,480	10,500	602	595	587	580	573	566	559	551	544	537	530
10,500	10,520	604	596	589	582	575	567	560	553	546	538	531
10,520	10,540	605	598	591	583	576	569	562	554	547	540	533
10,540	10,560	607	599	592	585	578	570	563	556	549	541	534
10,560	10,580	608	601	594	586	579	572	565	557	550	543	536
10,580	10,600	610	602	595	588	581	573	566	559	552	544	537
10,600	10,620	611	604	597	589	582	575	568	560	553	546	539
10,620	10,640	613	605	598	591	584	576	569	562	555	547	540
10,640	10,660	614	607	600	592	585	578	571	563	556	549	542
10,660	10,680	616	608	601	594	587	579	572	565	558	550	543
10,680	10,700	617	610	603	595	588	581	574	566	559	552	545
10,700	10,720	619	611	604	597	590	582	575	568	561	554	546
10,720	10,740	620	613	606	598	591	584	577	570	562	555	548
10,740	10,760	622	615	607	600	593	586	578	571	564	557	549
10,760	10,780	623	616	609	602	594	587	580	573	565	558	551
10,780	10,800	625	618	610	603	596	589	581	574	567	560	552
10,800	10,820	626	619	612	605	597	590	583	576	568	561	554
10,820	10,840	628	621	613	606	599	592	584	577	570	563	555
10,840	10,860	629	622	615	608	600	593	586	579	571	564	557
10,860	10,880	631	624	616	609	602	595	587	580	573	566	558
10,880	10,900	632	625	618	611	603	596	589	582	574	567	560
10,900	10,920	634	627	619	612	605	598	590	583	576	569	561
10,920	10,940	635	628	621	614	606	599	592	585	577	570	563
10,940	10,960	637	630	622	615	608	601	593	586	579	572	564

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,960	10,980	638	631	624	617	609	602	595	588	581	573	566
10,980	11,000	640	633	625	618	611	604	597	589	582	575	568
11,000	11,020	642	634	627	620	613	605	598	591	584	576	569
11,020	11,040	643	636	629	621	614	607	600	592	585	578	571
11,040	11,060	645	637	630	623	616	608	601	594	587	579	572
11,060	11,080	646	639	632	624	617	610	603	595	588	581	574
11,080	11,100	648	640	633	626	619	611	604	597	590	582	575
11,100	11,120	649	642	635	627	620	613	606	598	591	584	577
11,120	11,140	651	643	636	629	622	614	607	600	593	585	578
11,140	11,160	652	645	638	630	623	616	609	601	594	587	580
11,160	11,180	654	646	639	632	625	617	610	603	596	588	581
11,180	11,200	655	648	641	633	626	619	612	604	597	590	583
11,200	11,220	657	649	642	635	628	620	613	606	599	592	584
11,220	11,240	658	651	644	636	629	622	615	608	600	593	586
11,240	11,260	660	653	645	638	631	624	616	609	602	595	587
11,260	11,280	661	654	647	640	632	625	618	611	603	596	589
11,280	11,300	663	656	648	641	634	627	619	612	605	598	590
11,300	11,320	664	657	650	643	635	628	621	614	606	599	592
11,320	11,340	666	659	651	644	637	630	622	615	608	601	593
11,340	11,360	667	660	653	646	638	631	624	617	609	602	595
11,360	11,380	669	662	654	647	640	633	625	618	611	604	596
11,380	11,400	670	663	656	649	641	634	627	620	612	605	598
11,400	11,420	672	665	657	650	643	636	628	621	614	607	599
11,420	11,440	673	666	659	652	644	637	630	623	615	608	601
11,440	11,460	675	668	660	653	646	639	631	624	617	610	602
11,460	11,480	676	669	662	655	647	640	633	626	619	611	604
11,480	11,500	678	671	663	656	649	642	635	627	620	613	606
11,500	11,520	680	672	665	658	651	643	636	629	622	614	607
11,520	11,540	681	674	667	659	652	645	638	630	623	616	609
11,540	11,560	683	675	668	661	654	646	639	632	625	617	610
11,560	11,580	684	677	670	662	655	648	641	633	626	619	612
11,580	11,600	686	678	671	664	657	649	642	635	628	620	613
11,600	11,620	687	680	673	665	658	651	644	636	629	622	615
11,620	11,640	689	681	674	667	660	652	645	638	631	623	616
11,640	11,660	690	683	676	668	661	654	647	639	632	625	618
11,660	11,680	692	684	677	670	663	655	648	641	634	626	619
11,680	11,700	693	686	679	671	664	657	650	642	635	628	621
11,700	11,720	695	687	680	673	666	658	651	644	637	630	622
11,720	11,740	696	689	682	674	667	660	653	646	638	631	624
11,740	11,760	698	691	683	676	669	662	654	647	640	633	625
11,760	11,780	699	692	685	678	670	663	656	649	641	634	627
11,780	11,800	701	694	686	679	672	665	657	650	643	636	628
11,800	11,820	702	695	688	681	673	666	659	652	644	637	630
11,820	11,840	704	697	689	682	675	668	660	653	646	639	631
11,840	11,860	705	698	691	684	676	669	662	655	647	640	633

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
11,860	11,880	707	700	692	685	678	671	663	656	649	642	634
11,880	11,900	708	701	694	687	679	672	665	658	650	643	636
11,900	11,920	710	703	695	688	681	674	666	659	652	645	637
11,920	11,940	711	704	697	690	682	675	668	661	653	646	639
11,940	11,960	713	706	698	691	684	677	669	662	655	648	640
11,960	11,980	714	707	700	693	685	678	671	664	657	649	642
11,980	12,000	716	709	701	694	687	680	673	665	658	651	644
12,000	12,020	718	710	703	696	689	681	674	667	660	652	645
12,020	12,040	719	712	705	697	690	683	676	668	661	654	647
12,040	12,060	721	713	706	699	692	684	677	670	663	655	648
12,060	12,080	722	715	708	700	693	686	679	671	664	657	650
12,080	12,100	724	716	709	702	695	687	680	673	666	658	651
12,100	12,120	725	718	711	703	696	689	682	674	667	660	653
12,120	12,140	727	719	712	705	698	690	683	676	669	661	654
12,140	12,160	728	721	714	706	699	692	685	677	670	663	656
12,160	12,180	730	722	715	708	701	693	686	679	672	664	657
12,180	12,200	731	724	717	709	702	695	688	680	673	666	659
12,200	12,220	733	725	718	711	704	696	689	682	675	668	660
12,220	12,240	734	727	720	712	705	698	691	684	676	669	662
12,240	12,260	736	729	721	714	707	700	692	685	678	671	663
12,260	12,280	737	730	723	716	708	701	694	687	679	672	665
12,280	12,300	739	732	724	717	710	703	695	688	681	674	666
12,300	12,320	740	733	726	719	711	704	697	690	682	675	668
12,320	12,340	742	735	727	720	713	706	698	691	684	677	669
12,340	12,360	743	736	729	722	714	707	700	693	685	678	671
12,360	12,380	745	738	730	723	716	709	701	694	687	680	672
12,380	12,400	746	739	732	725	717	710	703	696	688	681	674
12,400	12,420	748	741	733	726	719	712	704	697	690	683	675
12,420	12,440	749	742	735	728	720	713	706	699	691	684	677
12,440	12,460	751	744	736	729	722	715	707	700	693	686	678
12,460	12,480	752	745	738	731	723	716	709	702	695	687	680
12,480	12,500	754	747	739	732	725	718	711	703	696	689	682
12,500	12,520	756	748	741	734	727	719	712	705	698	690	683
12,520	12,540	757	750	743	735	728	721	714	706	699	692	685
12,540	12,560	759	751	744	737	730	722	715	708	701	693	686
12,560	12,580	760	753	746	738	731	724	717	709	702	695	688
12,580	12,600	762	754	747	740	733	725	718	711	704	696	689
12,600	12,620	763	756	749	741	734	727	720	712	705	698	691
12,620	12,640	765	757	750	743	736	728	721	714	707	699	692
12,640	12,660	766	759	752	744	737	730	723	715	708	701	694
12,660	12,680	768	760	753	746	739	731	724	717	710	702	695
12,680	12,700	769	762	755	747	740	733	726	718	711	704	697
12,700	12,720	771	763	756	749	742	734	727	720	713	706	698
12,720	12,740	772	765	758	750	743	736	729	722	714	707	700
12,740	12,760	774	767	759	752	745	738	730	723	716	709	701

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
12,760	12,780	775	768	761	754	746	739	732	725	717	710	703
12,780	12,800	777	770	762	755	748	741	733	726	719	712	704
12,800	12,820	778	771	764	757	749	742	735	728	720	713	706
12,820	12,840	780	773	765	758	751	744	736	729	722	715	707
12,840	12,860	781	774	767	760	752	745	738	731	723	716	709
12,860	12,880	783	776	768	761	754	747	739	732	725	718	710
12,880	12,900	784	777	770	763	755	748	741	734	726	719	712
12,900	12,920	786	779	771	764	757	750	742	735	728	721	713
12,920	12,940	787	780	773	766	758	751	744	737	729	722	715
12,940	12,960	789	782	774	767	760	753	745	738	731	724	716
12,960	12,980	790	783	776	769	761	754	747	740	733	725	718
12,980	13,000	792	785	777	770	763	756	749	741	734	727	720
13,000	13,020	794	786	779	772	765	757	750	743	736	728	721
13,020	13,040	795	788	781	773	766	759	752	744	737	730	723
13,040	13,060	797	789	782	775	768	760	753	746	739	731	724
13,060	13,080	798	791	784	776	769	762	755	747	740	733	726
13,080	13,100	800	792	785	778	771	763	756	749	742	734	727
13,100	13,120	801	794	787	779	772	765	758	750	743	736	729
13,120	13,140	803	795	788	781	774	766	759	752	745	737	730
13,140	13,160	804	797	790	782	775	768	761	753	746	739	732
13,160	13,180	806	798	791	784	777	769	762	755	748	740	733
13,180	13,200	807	800	793	785	778	771	764	756	749	742	735
13,200	13,220	809	801	794	787	780	772	765	758	751	744	736
13,220	13,240	810	803	796	788	781	774	767	760	752	745	738
13,240	13,260	812	805	797	790	783	776	768	761	754	747	739
13,260	13,280	813	806	799	792	784	777	770	763	755	748	741
13,280	13,300	815	808	800	793	786	779	771	764	757	750	742
13,300	13,320	816	809	802	795	787	780	773	766	758	751	744
13,320	13,340	818	811	803	796	789	782	774	767	760	753	745
13,340	13,360	819	812	805	798	790	783	776	769	761	754	747
13,360	13,380	821	814	806	799	792	785	777	770	763	756	748
13,380	13,400	822	815	808	801	793	786	779	772	764	757	750
13,400	13,420	824	817	809	802	795	788	780	773	766	759	751
13,420	13,440	825	818	811	804	796	789	782	775	767	760	753
13,440	13,460	827	820	812	805	798	791	783	776	769	762	754
13,460	13,480	828	821	814	807	799	792	785	778	771	763	756
13,480	13,500	830	823	815	808	801	794	787	779	772	765	758
13,500	13,520	832	824	817	810	803	795	788	781	774	766	759
13,520	13,540	833	826	819	811	804	797	790	782	775	768	761
13,540	13,560	835	827	820	813	806	798	791	784	777	769	762
13,560	13,580	836	829	822	814	807	800	793	785	778	771	764
13,580	13,600	838	830	823	816	809	801	794	787	780	772	765
13,600	13,620	839	832	825	817	810	803	796	788	781	774	767
13,620	13,640	841	833	826	819	812	804	797	790	783	775	768
13,640	13,660	842	835	828	820	813	806	799	791	784	777	770

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
13,660	13,680	844	836	829	822	815	807	800	793	786	778	771
13,680	13,700	845	838	831	823	816	809	802	794	787	780	773
13,700	13,720	847	839	832	825	818	810	803	796	789	782	774
13,720	13,740	848	841	834	826	819	812	805	798	790	783	776
13,740	13,760	850	843	835	828	821	814	806	799	792	785	777
13,760	13,780	851	844	837	830	822	815	808	801	793	786	779
13,780	13,800	853	846	838	831	824	817	809	802	795	788	780
13,800	13,820	854	847	840	833	825	818	811	804	796	789	782
13,820	13,840	856	849	841	834	827	820	812	805	798	791	783
13,840	13,860	857	850	843	836	828	821	814	807	799	792	785
13,860	13,880	859	852	844	837	830	823	815	808	801	794	786
13,880	13,900	860	853	846	839	831	824	817	810	802	795	788
13,900	13,920	862	855	847	840	833	826	818	811	804	797	789
13,920	13,940	863	856	849	842	834	827	820	813	805	798	791
13,940	13,960	865	858	850	843	836	829	821	814	807	800	792
13,960	13,980	866	859	852	845	837	830	823	816	809	801	794
13,980	14,000	868	861	853	846	839	832	825	817	810	803	796
14,000	14,020	870	862	855	848	841	833	826	819	812	804	797
14,020	14,040	871	864	857	849	842	835	828	820	813	806	799
14,040	14,060	873	865	858	851	844	836	829	822	815	807	800
14,060	14,080	874	867	860	852	845	838	831	823	816	809	802
14,080	14,100	876	868	861	854	847	839	832	825	818	810	803
14,100	14,120	877	870	863	855	848	841	834	826	819	812	805
14,120	14,140	879	871	864	857	850	842	835	828	821	813	806
14,140	14,160	880	873	866	858	851	844	837	829	822	815	808
14,160	14,180	882	874	867	860	853	845	838	831	824	816	809
14,180	14,200	883	876	869	861	854	847	840	832	825	818	811
14,200	14,220	885	877	870	863	856	848	841	834	827	820	812
14,220	14,240	886	879	872	864	857	850	843	836	828	821	814
14,240	14,260	888	881	873	866	859	852	844	837	830	823	815
14,260	14,280	889	882	875	868	860	853	846	839	831	824	817
14,280	14,300	891	884	876	869	862	855	847	840	833	826	818
14,300	14,320	892	885	878	871	863	856	849	842	834	827	820
14,320	14,340	894	887	879	872	865	858	850	843	836	829	821
14,340	14,360	895	888	881	874	866	859	852	845	837	830	823
14,360	14,380	897	890	882	875	868	861	853	846	839	832	824
14,380	14,400	898	891	884	877	869	862	855	848	840	833	826
14,400	14,420	900	893	885	878	871	864	856	849	842	835	827
14,420	14,440	901	894	887	880	872	865	858	851	843	836	829
14,440	14,460	903	896	888	881	874	867	859	852	845	838	830
14,460	14,480	904	897	890	883	875	868	861	854	847	839	832
14,480	14,500	906	899	891	884	877	870	863	855	848	841	834
14,500	14,520	908	900	893	886	879	871	864	857	850	842	835
14,520	14,540	909	902	895	887	880	873	866	858	851	844	837
14,540	14,560	911	903	896	889	882	874	867	860	853	845	838

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
14,560	14,580	912	905	898	890	883	876	869	861	854	847	840
14,580	14,600	914	906	899	892	885	877	870	863	856	848	841
14,600	14,620	915	908	901	893	886	879	872	864	857	850	843
14,620	14,640	917	909	902	895	888	880	873	866	859	851	844
14,640	14,660	918	911	904	896	889	882	875	867	860	853	846
14,660	14,680	920	912	905	898	891	883	876	869	862	854	847
14,680	14,700	921	914	907	899	892	885	878	870	863	856	849
14,700	14,720	923	915	908	901	894	886	879	872	865	858	850
14,720	14,740	924	917	910	902	895	888	881	874	866	859	852
14,740	14,760	926	919	911	904	897	890	882	875	868	861	853
14,760	14,780	927	920	913	906	898	891	884	877	869	862	855
14,780	14,800	929	922	914	907	900	893	885	878	871	864	856
14,800	14,820	930	923	916	909	901	894	887	880	872	865	858
14,820	14,840	932	925	917	910	903	896	888	881	874	867	859
14,840	14,860	933	926	919	912	904	897	890	883	875	868	861
14,860	14,880	935	928	920	913	906	899	891	884	877	870	862
14,880	14,900	936	929	922	915	907	900	893	886	878	871	864
14,900	14,920	938	931	923	916	909	902	894	887	880	873	865
14,920	14,940	939	932	925	918	910	903	896	889	881	874	867
14,940	14,960	941	934	926	919	912	905	897	890	883	876	868
14,960	14,980	942	935	928	921	913	906	899	892	885	877	870
14,980	15,000	944	937	929	922	915	908	901	893	886	879	872
15,000	15,020	946	938	931	924	917	909	902	895	888	880	873
15,020	15,040	947	940	933	925	918	911	904	896	889	882	875
15,040	15,060	949	941	934	927	920	912	905	898	891	883	876
15,060	15,080	950	943	936	928	921	914	907	899	892	885	878
15,080	15,100	952	944	937	930	923	915	908	901	894	886	879
15,100	15,120	953	946	939	931	924	917	910	902	895	888	881
15,120	15,140	955	947	940	933	926	918	911	904	897	889	882
15,140	15,160	956	949	942	934	927	920	913	905	898	891	884
15,160	15,180	958	950	943	936	929	921	914	907	900	892	885
15,180	15,200	959	952	945	937	930	923	916	908	901	894	887
15,200	15,220	961	953	946	939	932	924	917	910	903	896	888
15,220	15,240	962	955	948	940	933	926	919	912	904	897	890
15,240	15,260	964	957	949	942	935	928	920	913	906	899	891
15,260	15,280	965	958	951	944	936	929	922	915	907	900	893
15,280	15,300	967	960	952	945	938	931	923	916	909	902	894
15,300	15,320	968	961	954	947	939	932	925	918	910	903	896
15,320	15,340	970	963	955	948	941	934	926	919	912	905	897
15,340	15,360	971	964	957	950	942	935	928	921	913	906	899
15,360	15,380	973	966	958	951	944	937	929	922	915	908	900
15,380	15,400	974	967	960	953	945	938	931	924	916	909	902
15,400	15,420	976	969	961	954	947	940	932	925	918	911	903
15,420	15,440	977	970	963	956	948	941	934	927	919	912	905
15,440	15,460	979	972	964	957	950	943	935	928	921	914	906

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
15,460	15,480	980	973	966	959	951	944	937	930	923	915	908
15,480	15,500	982	975	967	960	953	946	939	931	924	917	910
15,500	15,520	984	976	969	962	955	947	940	933	926	918	911
15,520	15,540	985	978	971	963	956	949	942	934	927	920	913
15,540	15,560	987	979	972	965	958	950	943	936	929	921	914
15,560	15,580	988	981	974	966	959	952	945	937	930	923	916
15,580	15,600	990	982	975	968	961	953	946	939	932	924	917
15,600	15,620	991	984	977	969	962	955	948	940	933	926	919
15,620	15,640	993	985	978	971	964	956	949	942	935	927	920
15,640	15,660	994	987	980	972	965	958	951	943	936	929	922
15,660	15,680	996	988	981	974	967	959	952	945	938	930	923
15,680	15,700	997	990	983	975	968	961	954	946	939	932	925
15,700	15,720	999	991	984	977	970	962	955	948	941	934	926
15,720	15,740	1,000	993	986	978	971	964	957	950	942	935	928
15,740	15,760	1,002	995	987	980	973	966	958	951	944	937	929
15,760	15,780	1,003	996	989	982	974	967	960	953	945	938	931
15,780	15,800	1,005	998	990	983	976	969	961	954	947	940	932
15,800	15,820	1,006	999	992	985	977	970	963	956	948	941	934
15,820	15,840	1,008	1,001	993	986	979	972	964	957	950	943	935
15,840	15,860	1,009	1,002	995	988	980	973	966	959	951	944	937
15,860	15,880	1,011	1,004	996	989	982	975	967	960	953	946	938
15,880	15,900	1,012	1,005	998	991	983	976	969	962	954	947	940
15,900	15,920	1,014	1,007	999	992	985	978	970	963	956	949	941
15,920	15,940	1,015	1,008	1,001	994	986	979	972	965	957	950	943
15,940	15,960	1,017	1,010	1,002	995	988	981	973	966	959	952	944
15,960	15,980	1,018	1,011	1,004	997	989	982	975	968	961	953	946
15,980	16,000	1,020	1,013	1,005	998	991	984	977	969	962	955	948
16,000	16,020	1,022	1,014	1,007	1,000	993	985	978	971	964	956	949
16,020	16,040	1,023	1,016	1,009	1,001	994	987	980	972	965	958	951
16,040	16,060	1,025	1,017	1,010	1,003	996	988	981	974	967	959	952
16,060	16,080	1,026	1,019	1,012	1,004	997	990	983	975	968	961	954
16,080	16,100	1,028	1,020	1,013	1,006	999	991	984	977	970	962	955
16,100	16,120	1,029	1,022	1,015	1,007	1,000	993	986	978	971	964	957
16,120	16,140	1,031	1,023	1,016	1,009	1,002	994	987	980	973	965	958
16,140	16,160	1,032	1,025	1,018	1,010	1,003	996	989	981	974	967	960
16,160	16,180	1,034	1,026	1,019	1,012	1,005	997	990	983	976	968	961
16,180	16,200	1,035	1,028	1,021	1,013	1,006	999	992	984	977	970	963
16,200	16,220	1,037	1,029	1,022	1,015	1,008	1,000	993	986	979	972	964
16,220	16,240	1,038	1,031	1,024	1,016	1,009	1,002	995	988	980	973	966
16,240	16,260	1,040	1,033	1,025	1,018	1,011	1,004	996	989	982	975	967
16,260	16,280	1,041	1,034	1,027	1,020	1,012	1,005	998	991	983	976	969
16,280	16,300	1,043	1,036	1,028	1,021	1,014	1,007	999	992	985	978	970
16,300	16,320	1,044	1,037	1,030	1,023	1,015	1,008	1,001	994	986	979	972
16,320	16,340	1,046	1,039	1,031	1,024	1,017	1,010	1,002	995	988	981	973
16,340	16,360	1,047	1,040	1,033	1,026	1,018	1,011	1,004	997	989	982	975

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
16,360	16,380	1,049	1,042	1,034	1,027	1,020	1,013	1,005	998	991	984	976
16,380	16,400	1,050	1,043	1,036	1,029	1,021	1,014	1,007	1,000	992	985	978
16,400	16,420	1,052	1,045	1,037	1,030	1,023	1,016	1,008	1,001	994	987	979
16,420	16,440	1,053	1,046	1,039	1,032	1,024	1,017	1,010	1,003	995	988	981
16,440	16,460	1,055	1,048	1,040	1,033	1,026	1,019	1,011	1,004	997	990	982
16,460	16,480	1,056	1,049	1,042	1,035	1,027	1,020	1,013	1,006	999	991	984
16,480	16,500	1,058	1,051	1,043	1,036	1,029	1,022	1,015	1,007	1,000	993	986
16,500	16,520	1,060	1,052	1,045	1,038	1,031	1,023	1,016	1,009	1,002	994	987
16,520	16,540	1,061	1,054	1,047	1,039	1,032	1,025	1,018	1,010	1,003	996	989
16,540	16,560	1,063	1,055	1,048	1,041	1,034	1,026	1,019	1,012	1,005	997	990
16,560	16,580	1,064	1,057	1,050	1,042	1,035	1,028	1,021	1,013	1,006	999	992
16,580	16,600	1,066	1,058	1,051	1,044	1,037	1,029	1,022	1,015	1,008	1,000	993
16,600	16,620	1,067	1,060	1,053	1,045	1,038	1,031	1,024	1,016	1,009	1,002	995
16,620	16,640	1,069	1,061	1,054	1,047	1,040	1,032	1,025	1,018	1,011	1,003	996
16,640	16,660	1,070	1,063	1,056	1,048	1,041	1,034	1,027	1,019	1,012	1,005	998
16,660	16,680	1,072	1,064	1,057	1,050	1,043	1,035	1,028	1,021	1,014	1,006	999
16,680	16,700	1,073	1,066	1,059	1,051	1,044	1,037	1,030	1,022	1,015	1,008	1,001
16,700	16,720	1,075	1,067	1,060	1,053	1,046	1,038	1,031	1,024	1,017	1,010	1,002
16,720	16,740	1,076	1,069	1,062	1,054	1,047	1,040	1,033	1,026	1,018	1,011	1,004
16,740	16,760	1,078	1,071	1,063	1,056	1,049	1,042	1,034	1,027	1,020	1,013	1,005
16,760	16,780	1,079	1,072	1,065	1,058	1,050	1,043	1,036	1,029	1,021	1,014	1,007
16,780	16,800	1,081	1,074	1,066	1,059	1,052	1,045	1,037	1,030	1,023	1,016	1,008
16,800	16,820	1,082	1,075	1,068	1,061	1,053	1,046	1,039	1,032	1,024	1,017	1,010
16,820	16,840	1,084	1,077	1,069	1,062	1,055	1,048	1,040	1,033	1,026	1,019	1,011
16,840	16,860	1,085	1,078	1,071	1,064	1,056	1,049	1,042	1,035	1,027	1,020	1,013
16,860	16,880	1,087	1,080	1,072	1,065	1,058	1,051	1,043	1,036	1,029	1,022	1,014
16,880	16,900	1,088	1,081	1,074	1,067	1,059	1,052	1,045	1,038	1,030	1,023	1,016
16,900	16,920	1,090	1,083	1,075	1,068	1,061	1,054	1,046	1,039	1,032	1,025	1,017
16,920	16,940	1,091	1,084	1,077	1,070	1,062	1,055	1,048	1,041	1,033	1,026	1,019
16,940	16,960	1,093	1,086	1,078	1,071	1,064	1,057	1,049	1,042	1,035	1,028	1,020
16,960	16,980	1,094	1,087	1,080	1,073	1,065	1,058	1,051	1,044	1,037	1,029	1,022
16,980	17,000	1,096	1,089	1,081	1,074	1,067	1,060	1,053	1,045	1,038	1,031	1,024
17,000	17,020	1,098	1,090	1,083	1,076	1,069	1,061	1,054	1,047	1,040	1,032	1,025
17,020	17,040	1,099	1,092	1,085	1,077	1,070	1,063	1,056	1,048	1,041	1,034	1,027
17,040	17,060	1,101	1,093	1,086	1,079	1,072	1,064	1,057	1,050	1,043	1,035	1,028
17,060	17,080	1,102	1,095	1,088	1,080	1,073	1,066	1,059	1,051	1,044	1,037	1,030
17,080	17,100	1,104	1,096	1,089	1,082	1,075	1,067	1,060	1,053	1,046	1,038	1,031
17,100	17,120	1,105	1,098	1,091	1,083	1,076	1,069	1,062	1,054	1,047	1,040	1,033
17,120	17,140	1,107	1,099	1,092	1,085	1,078	1,070	1,063	1,056	1,049	1,041	1,034
17,140	17,160	1,108	1,101	1,094	1,086	1,079	1,072	1,065	1,057	1,050	1,043	1,036
17,160	17,180	1,110	1,102	1,095	1,088	1,081	1,073	1,066	1,059	1,052	1,044	1,037
17,180	17,200	1,111	1,104	1,097	1,089	1,082	1,075	1,068	1,060	1,053	1,046	1,039
17,200	17,220	1,113	1,105	1,098	1,091	1,084	1,076	1,069	1,062	1,055	1,048	1,040
17,220	17,240	1,114	1,107	1,100	1,092	1,085	1,078	1,071	1,064	1,056	1,049	1,042
17,240	17,260	1,116	1,109	1,101	1,094	1,087	1,080	1,072	1,065	1,058	1,051	1,043

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
17,260	17,280	1,117	1,110	1,103	1,096	1,088	1,081	1,074	1,067	1,059	1,052	1,045
17,280	17,300	1,119	1,112	1,104	1,097	1,090	1,083	1,075	1,068	1,061	1,054	1,046
17,300	17,320	1,120	1,113	1,106	1,099	1,091	1,084	1,077	1,070	1,062	1,055	1,048
17,320	17,340	1,122	1,115	1,107	1,100	1,093	1,086	1,078	1,071	1,064	1,057	1,049
17,340	17,360	1,123	1,116	1,109	1,102	1,094	1,087	1,080	1,073	1,065	1,058	1,051
17,360	17,380	1,125	1,118	1,110	1,103	1,096	1,089	1,081	1,074	1,067	1,060	1,052
17,380	17,400	1,126	1,119	1,112	1,105	1,097	1,090	1,083	1,076	1,068	1,061	1,054
17,400	17,420	1,128	1,121	1,113	1,106	1,099	1,092	1,084	1,077	1,070	1,063	1,055
17,420	17,440	1,129	1,122	1,115	1,108	1,100	1,093	1,086	1,079	1,071	1,064	1,057
17,440	17,460	1,131	1,124	1,116	1,109	1,102	1,095	1,087	1,080	1,073	1,066	1,058
17,460	17,480	1,132	1,125	1,118	1,111	1,103	1,096	1,089	1,082	1,075	1,067	1,060
17,480	17,500	1,134	1,127	1,119	1,112	1,105	1,098	1,091	1,083	1,076	1,069	1,062
17,500	17,520	1,136	1,128	1,121	1,114	1,107	1,099	1,092	1,085	1,078	1,070	1,063
17,520	17,540	1,137	1,130	1,123	1,115	1,108	1,101	1,094	1,086	1,079	1,072	1,065
17,540	17,560	1,139	1,131	1,124	1,117	1,110	1,102	1,095	1,088	1,081	1,073	1,066
17,560	17,580	1,140	1,133	1,126	1,118	1,111	1,104	1,097	1,089	1,082	1,075	1,068
17,580	17,600	1,142	1,134	1,127	1,120	1,113	1,105	1,098	1,091	1,084	1,076	1,069
17,600	17,620	1,143	1,136	1,129	1,121	1,114	1,107	1,100	1,092	1,085	1,078	1,071
17,620	17,640	1,145	1,137	1,130	1,123	1,116	1,108	1,101	1,094	1,087	1,079	1,072
17,640	17,660	1,146	1,139	1,132	1,124	1,117	1,110	1,103	1,095	1,088	1,081	1,074
17,660	17,680	1,148	1,140	1,133	1,126	1,119	1,111	1,104	1,097	1,090	1,082	1,075
17,680	17,700	1,149	1,142	1,135	1,127	1,120	1,113	1,106	1,098	1,091	1,084	1,077
17,700	17,720	1,151	1,143	1,136	1,129	1,122	1,114	1,107	1,100	1,093	1,086	1,078
17,720	17,740	1,152	1,145	1,138	1,130	1,123	1,116	1,109	1,102	1,094	1,087	1,080
17,740	17,760	1,154	1,147	1,139	1,132	1,125	1,118	1,110	1,103	1,096	1,089	1,081
17,760	17,780	1,155	1,148	1,141	1,134	1,126	1,119	1,112	1,105	1,097	1,090	1,083
17,780	17,800	1,157	1,150	1,142	1,135	1,128	1,121	1,113	1,106	1,099	1,092	1,084
17,800	17,820	1,158	1,151	1,144	1,137	1,129	1,122	1,115	1,108	1,100	1,093	1,086
17,820	17,840	1,160	1,153	1,145	1,138	1,131	1,124	1,116	1,109	1,102	1,095	1,087
17,840	17,860	1,161	1,154	1,147	1,140	1,132	1,125	1,118	1,111	1,103	1,096	1,089
17,860	17,880	1,163	1,156	1,148	1,141	1,134	1,127	1,119	1,112	1,105	1,098	1,090
17,880	17,900	1,164	1,157	1,150	1,143	1,135	1,128	1,121	1,114	1,106	1,099	1,092
17,900	17,920	1,166	1,159	1,151	1,144	1,137	1,130	1,122	1,115	1,108	1,101	1,093
17,920	17,940	1,167	1,160	1,153	1,146	1,138	1,131	1,124	1,117	1,109	1,102	1,095
17,940	17,960	1,169	1,162	1,154	1,147	1,140	1,133	1,125	1,118	1,111	1,104	1,096
17,960	17,980	1,170	1,163	1,156	1,149	1,141	1,134	1,127	1,120	1,113	1,105	1,098
17,980	18,000	1,172	1,165	1,157	1,150	1,143	1,136	1,129	1,121	1,114	1,107	1,100
18,000	18,020	1,174	1,166	1,159	1,152	1,145	1,137	1,130	1,123	1,116	1,108	1,101
18,020	18,040	1,175	1,168	1,161	1,153	1,146	1,139	1,132	1,124	1,117	1,110	1,103
18,040	18,060	1,177	1,169	1,162	1,155	1,148	1,140	1,133	1,126	1,119	1,111	1,104
18,060	18,080	1,178	1,171	1,164	1,156	1,149	1,142	1,135	1,127	1,120	1,113	1,106
18,080	18,100	1,180	1,172	1,165	1,158	1,151	1,143	1,136	1,129	1,122	1,114	1,107
18,100	18,120	1,181	1,174	1,167	1,159	1,152	1,145	1,138	1,130	1,123	1,116	1,109
18,120	18,140	1,183	1,175	1,168	1,161	1,154	1,146	1,139	1,132	1,125	1,117	1,110
18,140	18,160	1,184	1,177	1,170	1,162	1,155	1,148	1,141	1,133	1,126	1,119	1,112

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
18,160	18,180	1,186	1,178	1,171	1,164	1,157	1,149	1,142	1,135	1,128	1,120	1,113
18,180	18,200	1,187	1,180	1,173	1,165	1,158	1,151	1,144	1,136	1,129	1,122	1,115
18,200	18,220	1,189	1,181	1,174	1,167	1,160	1,152	1,145	1,138	1,131	1,124	1,116
18,220	18,240	1,190	1,183	1,176	1,168	1,161	1,154	1,147	1,140	1,132	1,125	1,118
18,240	18,260	1,192	1,185	1,177	1,170	1,163	1,156	1,148	1,141	1,134	1,127	1,119
18,260	18,280	1,193	1,186	1,179	1,172	1,164	1,157	1,150	1,143	1,135	1,128	1,121
18,280	18,300	1,195	1,188	1,180	1,173	1,166	1,159	1,151	1,144	1,137	1,130	1,122
18,300	18,320	1,196	1,189	1,182	1,175	1,167	1,160	1,153	1,146	1,138	1,131	1,124
18,320	18,340	1,198	1,191	1,183	1,176	1,169	1,162	1,154	1,147	1,140	1,133	1,125
18,340	18,360	1,199	1,192	1,185	1,178	1,170	1,163	1,156	1,149	1,141	1,134	1,127
18,360	18,380	1,201	1,194	1,186	1,179	1,172	1,165	1,157	1,150	1,143	1,136	1,128
18,380	18,400	1,202	1,195	1,188	1,181	1,173	1,166	1,159	1,152	1,144	1,137	1,130
18,400	18,420	1,204	1,197	1,189	1,182	1,175	1,168	1,160	1,153	1,146	1,139	1,131
18,420	18,440	1,205	1,198	1,191	1,184	1,176	1,169	1,162	1,155	1,147	1,140	1,133
18,440	18,460	1,207	1,200	1,192	1,185	1,178	1,171	1,163	1,156	1,149	1,142	1,134
18,460	18,480	1,208	1,201	1,194	1,187	1,179	1,172	1,165	1,158	1,151	1,143	1,136
18,480	18,500	1,210	1,203	1,195	1,188	1,181	1,174	1,167	1,159	1,152	1,145	1,138
18,500	18,520	1,212	1,204	1,197	1,190	1,183	1,175	1,168	1,161	1,154	1,146	1,139
18,520	18,540	1,213	1,206	1,199	1,191	1,184	1,177	1,170	1,162	1,155	1,148	1,141
18,540	18,560	1,215	1,207	1,200	1,193	1,186	1,178	1,171	1,164	1,157	1,149	1,142
18,560	18,580	1,216	1,209	1,202	1,194	1,187	1,180	1,173	1,165	1,158	1,151	1,144
18,580	18,600	1,218	1,210	1,203	1,196	1,189	1,181	1,174	1,167	1,160	1,152	1,145
18,600	18,620	1,219	1,212	1,205	1,197	1,190	1,183	1,176	1,168	1,161	1,154	1,147
18,620	18,640	1,221	1,213	1,206	1,199	1,192	1,184	1,177	1,170	1,163	1,155	1,148
18,640	18,660	1,222	1,215	1,208	1,200	1,193	1,186	1,179	1,171	1,164	1,157	1,150
18,660	18,680	1,224	1,216	1,209	1,202	1,195	1,187	1,180	1,173	1,166	1,158	1,151
18,680	18,700	1,225	1,218	1,211	1,203	1,196	1,189	1,182	1,174	1,167	1,160	1,153
18,700	18,720	1,227	1,219	1,212	1,205	1,198	1,190	1,183	1,176	1,169	1,162	1,154
18,720	18,740	1,228	1,221	1,214	1,206	1,199	1,192	1,185	1,178	1,170	1,163	1,156
18,740	18,760	1,230	1,223	1,215	1,208	1,201	1,194	1,186	1,179	1,172	1,165	1,157
18,760	18,780	1,231	1,224	1,217	1,210	1,202	1,195	1,188	1,181	1,173	1,166	1,159
18,780	18,800	1,233	1,226	1,218	1,211	1,204	1,197	1,189	1,182	1,175	1,168	1,160
18,800	18,820	1,234	1,227	1,220	1,213	1,205	1,198	1,191	1,184	1,176	1,169	1,162
18,820	18,840	1,236	1,229	1,221	1,214	1,207	1,200	1,192	1,185	1,178	1,171	1,163
18,840	18,860	1,237	1,230	1,223	1,216	1,208	1,201	1,194	1,187	1,179	1,172	1,165
18,860	18,880	1,239	1,232	1,224	1,217	1,210	1,203	1,195	1,188	1,181	1,174	1,166
18,880	18,900	1,240	1,233	1,226	1,219	1,211	1,204	1,197	1,190	1,182	1,175	1,168
18,900	18,920	1,242	1,235	1,227	1,220	1,213	1,206	1,198	1,191	1,184	1,177	1,169
18,920	18,940	1,243	1,236	1,229	1,222	1,214	1,207	1,200	1,193	1,185	1,178	1,171
18,940	18,960	1,245	1,238	1,230	1,223	1,216	1,209	1,201	1,194	1,187	1,180	1,172
18,960	18,980	1,246	1,239	1,232	1,225	1,217	1,210	1,203	1,196	1,189	1,181	1,174
18,980	19,000	1,248	1,241	1,233	1,226	1,219	1,212	1,205	1,197	1,190	1,183	1,176
19,000	19,020	1,250	1,242	1,235	1,228	1,221	1,213	1,206	1,199	1,192	1,184	1,177
19,020	19,040	1,251	1,244	1,237	1,229	1,222	1,215	1,208	1,200	1,193	1,186	1,179
19,040	19,060	1,253	1,245	1,238	1,231	1,224	1,216	1,209	1,202	1,195	1,187	1,180

**Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
19,060	19,080	1,254	1,247	1,240	1,232	1,225	1,218	1,211	1,203	1,196	1,189	1,182
19,080	19,100	1,256	1,248	1,241	1,234	1,227	1,219	1,212	1,205	1,198	1,190	1,183
19,100	19,120	1,257	1,250	1,243	1,235	1,228	1,221	1,214	1,206	1,199	1,192	1,185
19,120	19,140	1,259	1,251	1,244	1,237	1,230	1,222	1,215	1,208	1,201	1,193	1,186
19,140	19,160	1,260	1,253	1,246	1,238	1,231	1,224	1,217	1,209	1,202	1,195	1,188
19,160	19,180	1,262	1,254	1,247	1,240	1,233	1,225	1,218	1,211	1,204	1,196	1,189
19,180	19,200	1,263	1,256	1,249	1,241	1,234	1,227	1,220	1,212	1,205	1,198	1,191
19,200	19,220	1,265	1,257	1,250	1,243	1,236	1,228	1,221	1,214	1,207	1,200	1,192
19,220	19,240	1,266	1,259	1,252	1,244	1,237	1,230	1,223	1,216	1,208	1,201	1,194
19,240	19,260	1,268	1,261	1,253	1,246	1,239	1,232	1,224	1,217	1,210	1,203	1,195
19,260	19,280	1,269	1,262	1,255	1,248	1,240	1,233	1,226	1,219	1,211	1,204	1,197
19,280	19,300	1,271	1,264	1,256	1,249	1,242	1,235	1,227	1,220	1,213	1,206	1,198
19,300	19,320	1,272	1,265	1,258	1,251	1,243	1,236	1,229	1,222	1,214	1,207	1,200
19,320	19,340	1,274	1,267	1,259	1,252	1,245	1,238	1,230	1,223	1,216	1,209	1,201
19,340	19,360	1,275	1,268	1,261	1,254	1,246	1,239	1,232	1,225	1,217	1,210	1,203
19,360	19,380	1,277	1,270	1,262	1,255	1,248	1,241	1,233	1,226	1,219	1,212	1,204
19,380	19,400	1,278	1,271	1,264	1,257	1,249	1,242	1,235	1,228	1,220	1,213	1,206
19,400	19,420	1,280	1,273	1,265	1,258	1,251	1,244	1,236	1,229	1,222	1,215	1,207
19,420	19,440	1,281	1,274	1,267	1,260	1,252	1,245	1,238	1,231	1,223	1,216	1,209
19,440	19,460	1,283	1,276	1,268	1,261	1,254	1,247	1,239	1,232	1,225	1,218	1,210
19,460	19,480	1,284	1,277	1,270	1,263	1,255	1,248	1,241	1,234	1,227	1,219	1,212
19,480	19,500	1,286	1,279	1,271	1,264	1,257	1,250	1,243	1,235	1,228	1,221	1,214
19,500	19,520	1,288	1,280	1,273	1,266	1,259	1,251	1,244	1,237	1,230	1,222	1,215
19,520	19,540	1,289	1,282	1,275	1,267	1,260	1,253	1,246	1,238	1,231	1,224	1,217
19,540	19,560	1,291	1,283	1,276	1,269	1,262	1,254	1,247	1,240	1,233	1,225	1,218
19,560	19,580	1,292	1,285	1,278	1,270	1,263	1,256	1,249	1,241	1,234	1,227	1,220
19,580	19,600	1,294	1,286	1,279	1,272	1,265	1,257	1,250	1,243	1,236	1,228	1,221
19,600	19,620	1,295	1,288	1,281	1,273	1,266	1,259	1,252	1,244	1,237	1,230	1,223
19,620	19,640	1,297	1,289	1,282	1,275	1,268	1,260	1,253	1,246	1,239	1,231	1,224
19,640	19,660	1,298	1,291	1,284	1,276	1,269	1,262	1,255	1,247	1,240	1,233	1,226
19,660	19,680	1,300	1,292	1,285	1,278	1,271	1,263	1,256	1,249	1,242	1,234	1,227
19,680	19,700	1,301	1,294	1,287	1,279	1,272	1,265	1,258	1,250	1,243	1,236	1,229
19,700	19,720	1,303	1,295	1,288	1,281	1,274	1,266	1,259	1,252	1,245	1,238	1,230
19,720	19,740	1,304	1,297	1,290	1,282	1,275	1,268	1,261	1,254	1,246	1,239	1,232
19,740	19,760	1,306	1,299	1,291	1,284	1,277	1,270	1,262	1,255	1,248	1,241	1,233
19,760	19,780	1,307	1,300	1,293	1,286	1,278	1,271	1,264	1,257	1,249	1,242	1,235
19,780	19,800	1,309	1,302	1,294	1,287	1,280	1,273	1,265	1,258	1,251	1,244	1,236
19,800	19,820	1,310	1,303	1,296	1,289	1,281	1,274	1,267	1,260	1,252	1,245	1,238
19,820	19,840	1,312	1,305	1,297	1,290	1,283	1,276	1,268	1,261	1,254	1,247	1,239
19,840	19,860	1,313	1,306	1,299	1,292	1,284	1,277	1,270	1,263	1,255	1,248	1,241
19,860	19,880	1,315	1,308	1,300	1,293	1,286	1,279	1,271	1,264	1,257	1,250	1,242
19,880	19,900	1,316	1,309	1,302	1,295	1,287	1,280	1,273	1,266	1,258	1,251	1,244
19,900	19,920	1,318	1,311	1,303	1,296	1,289	1,282	1,274	1,267	1,260	1,253	1,245
19,920	19,940	1,319	1,312	1,305	1,298	1,290	1,283	1,276	1,269	1,261	1,254	1,247
19,940	19,960	1,321	1,314	1,306	1,299	1,292	1,285	1,277	1,270	1,263	1,256	1,248

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
19,960	19,980	1,322	1,315	1,308	1,301	1,293	1,286	1,279	1,272	1,265	1,257	1,250
19,980	20,000	1,324	1,317	1,309	1,302	1,295	1,288	1,281	1,273	1,266	1,259	1,252
20,000	20,020	1,326	1,318	1,311	1,304	1,297	1,289	1,282	1,275	1,268	1,260	1,253
20,020	20,040	1,327	1,320	1,313	1,305	1,298	1,291	1,284	1,276	1,269	1,262	1,255
20,040	20,060	1,329	1,321	1,314	1,307	1,300	1,292	1,285	1,278	1,271	1,263	1,256
20,060	20,080	1,330	1,323	1,316	1,308	1,301	1,294	1,287	1,279	1,272	1,265	1,258
20,080	20,100	1,332	1,324	1,317	1,310	1,303	1,295	1,288	1,281	1,274	1,266	1,259
20,100	20,120	1,333	1,326	1,319	1,311	1,304	1,297	1,290	1,282	1,275	1,268	1,261
20,120	20,140	1,335	1,327	1,320	1,313	1,306	1,298	1,291	1,284	1,277	1,269	1,262
20,140	20,160	1,336	1,329	1,322	1,314	1,307	1,300	1,293	1,285	1,278	1,271	1,264
20,160	20,180	1,338	1,330	1,323	1,316	1,309	1,301	1,294	1,287	1,280	1,272	1,265
20,180	20,200	1,339	1,332	1,325	1,317	1,310	1,303	1,296	1,288	1,281	1,274	1,267
20,200	20,220	1,341	1,333	1,326	1,319	1,312	1,304	1,297	1,290	1,283	1,276	1,268
20,220	20,240	1,342	1,335	1,328	1,320	1,313	1,306	1,299	1,292	1,284	1,277	1,270
20,240	20,260	1,344	1,337	1,329	1,322	1,315	1,308	1,300	1,293	1,286	1,279	1,271
20,260	20,280	1,345	1,338	1,331	1,324	1,316	1,309	1,302	1,295	1,287	1,280	1,273
20,280	20,300	1,347	1,340	1,332	1,325	1,318	1,311	1,303	1,296	1,289	1,282	1,274
20,300	20,320	1,348	1,341	1,334	1,327	1,319	1,312	1,305	1,298	1,290	1,283	1,276
20,320	20,340	1,350	1,343	1,335	1,328	1,321	1,314	1,306	1,299	1,292	1,285	1,277
20,340	20,360	1,351	1,344	1,337	1,330	1,322	1,315	1,308	1,301	1,293	1,286	1,279
20,360	20,380	1,353	1,346	1,338	1,331	1,324	1,317	1,309	1,302	1,295	1,288	1,280
20,380	20,400	1,354	1,347	1,340	1,333	1,325	1,318	1,311	1,304	1,296	1,289	1,282
20,400	20,420	1,356	1,349	1,341	1,334	1,327	1,320	1,312	1,305	1,298	1,291	1,283
20,420	20,440	1,357	1,350	1,343	1,336	1,328	1,321	1,314	1,307	1,299	1,292	1,285
20,440	20,460	1,359	1,352	1,344	1,337	1,330	1,323	1,315	1,308	1,301	1,294	1,286
20,460	20,480	1,360	1,353	1,346	1,339	1,331	1,324	1,317	1,310	1,303	1,295	1,288
20,480	20,500	1,362	1,355	1,347	1,340	1,333	1,326	1,319	1,311	1,304	1,297	1,290
20,500	20,520	1,364	1,356	1,349	1,342	1,335	1,327	1,320	1,313	1,306	1,298	1,291
20,520	20,540	1,365	1,358	1,351	1,343	1,336	1,329	1,322	1,314	1,307	1,300	1,293
20,540	20,560	1,367	1,359	1,352	1,345	1,338	1,330	1,323	1,316	1,309	1,301	1,294
20,560	20,580	1,368	1,361	1,354	1,346	1,339	1,332	1,325	1,317	1,310	1,303	1,296
20,580	20,600	1,370	1,362	1,355	1,348	1,341	1,333	1,326	1,319	1,312	1,304	1,297
20,600	20,620	1,371	1,364	1,357	1,349	1,342	1,335	1,328	1,320	1,313	1,306	1,299
20,620	20,640	1,373	1,365	1,358	1,351	1,344	1,336	1,329	1,322	1,315	1,307	1,300
20,640	20,660	1,374	1,367	1,360	1,352	1,345	1,338	1,331	1,323	1,316	1,309	1,302
20,660	20,680	1,376	1,368	1,361	1,354	1,347	1,339	1,332	1,325	1,318	1,310	1,303
20,680	20,700	1,377	1,370	1,363	1,355	1,348	1,341	1,334	1,326	1,319	1,312	1,305
20,700	20,720	1,379	1,371	1,364	1,357	1,350	1,342	1,335	1,328	1,321	1,314	1,306
20,720	20,740	1,380	1,373	1,366	1,358	1,351	1,344	1,337	1,330	1,322	1,315	1,308
20,740	20,760	1,382	1,375	1,367	1,360	1,353	1,346	1,338	1,331	1,324	1,317	1,309
20,760	20,780	1,383	1,376	1,369	1,362	1,354	1,347	1,340	1,333	1,325	1,318	1,311
20,780	20,800	1,385	1,378	1,370	1,363	1,356	1,349	1,341	1,334	1,327	1,320	1,312
20,800	20,820	1,386	1,379	1,372	1,365	1,357	1,350	1,343	1,336	1,328	1,321	1,314
20,820	20,840	1,388	1,381	1,373	1,366	1,359	1,352	1,344	1,337	1,330	1,323	1,315
20,840	20,860	1,389	1,382	1,375	1,368	1,360	1,353	1,346	1,339	1,331	1,324	1,317

Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
20,860	20,880	1,391	1,384	1,376	1,369	1,362	1,355	1,347	1,340	1,333	1,326	1,318
20,880	20,900	1,392	1,385	1,378	1,371	1,363	1,356	1,349	1,342	1,334	1,327	1,320
20,900	20,920	1,394	1,387	1,379	1,372	1,365	1,358	1,350	1,343	1,336	1,329	1,321
20,920	20,940	1,395	1,388	1,381	1,374	1,366	1,359	1,352	1,345	1,337	1,330	1,323
20,940	20,960	1,397	1,390	1,382	1,375	1,368	1,361	1,353	1,346	1,339	1,332	1,324
20,960	20,980	1,398	1,391	1,384	1,377	1,369	1,362	1,355	1,348	1,341	1,333	1,326
20,980	21,000	1,400	1,393	1,385	1,378	1,371	1,364	1,357	1,349	1,342	1,335	1,328
21,000	21,020	1,402	1,394	1,387	1,380	1,373	1,365	1,358	1,351	1,344	1,336	1,329
21,020	21,040	1,403	1,396	1,389	1,381	1,374	1,367	1,360	1,352	1,345	1,338	1,331
21,040	21,060	1,405	1,397	1,390	1,383	1,376	1,368	1,361	1,354	1,347	1,339	1,332
21,060	21,080	1,406	1,399	1,392	1,384	1,377	1,370	1,363	1,355	1,348	1,341	1,334
21,080	21,100	1,408	1,400	1,393	1,386	1,379	1,371	1,364	1,357	1,350	1,342	1,335
21,100	21,120	1,410	1,402	1,395	1,387	1,380	1,373	1,366	1,358	1,351	1,344	1,337
21,120	21,140	1,411	1,404	1,396	1,389	1,382	1,374	1,367	1,360	1,353	1,345	1,338
21,140	21,160	1,413	1,405	1,398	1,390	1,383	1,376	1,369	1,361	1,354	1,347	1,340
21,160	21,180	1,414	1,407	1,399	1,392	1,385	1,377	1,370	1,363	1,356	1,348	1,341
21,180	21,200	1,416	1,408	1,401	1,393	1,386	1,379	1,372	1,364	1,357	1,350	1,343
21,200	21,220	1,417	1,410	1,402	1,395	1,388	1,380	1,373	1,366	1,359	1,352	1,344
21,220	21,240	1,419	1,411	1,404	1,396	1,389	1,382	1,375	1,368	1,360	1,353	1,346
21,240	21,260	1,421	1,413	1,406	1,398	1,391	1,384	1,376	1,369	1,362	1,355	1,347
21,260	21,280	1,422	1,415	1,407	1,400	1,392	1,385	1,378	1,371	1,363	1,356	1,349
21,280	21,300	1,424	1,416	1,409	1,401	1,394	1,387	1,379	1,372	1,365	1,358	1,350
21,300	21,320	1,425	1,418	1,410	1,403	1,395	1,388	1,381	1,374	1,366	1,359	1,352
21,320	21,340	1,427	1,419	1,412	1,404	1,397	1,390	1,382	1,375	1,368	1,361	1,353
21,340	21,360	1,428	1,421	1,413	1,406	1,398	1,391	1,384	1,377	1,369	1,362	1,355
21,360	21,380	1,430	1,423	1,415	1,407	1,400	1,393	1,385	1,378	1,371	1,364	1,356
21,380	21,400	1,432	1,424	1,417	1,409	1,402	1,394	1,387	1,380	1,372	1,365	1,358
21,400	21,420	1,433	1,426	1,418	1,411	1,403	1,396	1,388	1,381	1,374	1,367	1,359
21,420	21,440	1,435	1,427	1,420	1,412	1,405	1,397	1,390	1,383	1,375	1,368	1,361
21,440	21,460	1,436	1,429	1,421	1,414	1,406	1,399	1,391	1,384	1,377	1,370	1,362
21,460	21,480	1,438	1,430	1,423	1,415	1,408	1,400	1,393	1,386	1,379	1,371	1,364
21,480	21,500	1,440	1,432	1,424	1,417	1,409	1,402	1,395	1,387	1,380	1,373	1,366
21,500	21,520	1,441	1,434	1,426	1,419	1,411	1,403	1,396	1,389	1,382	1,374	1,367
21,520	21,540	1,443	1,435	1,428	1,420	1,413	1,405	1,398	1,390	1,383	1,376	1,369
21,540	21,560	1,444	1,437	1,429	1,422	1,414	1,407	1,399	1,392	1,385	1,377	1,370
21,560	21,580	1,446	1,438	1,431	1,423	1,416	1,408	1,401	1,393	1,386	1,379	1,372
21,580	21,600	1,447	1,440	1,432	1,425	1,417	1,410	1,402	1,395	1,388	1,380	1,373
21,600	21,620	1,449	1,441	1,434	1,426	1,419	1,411	1,404	1,396	1,389	1,382	1,375
21,620	21,640	1,451	1,443	1,436	1,428	1,420	1,413	1,405	1,398	1,391	1,383	1,376
21,640	21,660	1,452	1,445	1,437	1,430	1,422	1,415	1,407	1,399	1,392	1,385	1,378
21,660	21,680	1,454	1,446	1,439	1,431	1,424	1,416	1,409	1,401	1,394	1,386	1,379
21,680	21,700	1,455	1,448	1,440	1,433	1,425	1,418	1,410	1,403	1,395	1,388	1,381
21,700	21,720	1,457	1,449	1,442	1,434	1,427	1,419	1,412	1,404	1,397	1,390	1,382
21,720	21,740	1,459	1,451	1,443	1,436	1,428	1,421	1,413	1,406	1,398	1,391	1,384
21,740	21,760	1,460	1,453	1,445	1,437	1,430	1,422	1,415	1,407	1,400	1,393	1,385

**Monthly PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
21,760	21,780	1,462	1,454	1,447	1,439	1,432	1,424	1,416	1,409	1,401	1,394	1,387
21,780	21,800	1,463	1,456	1,448	1,441	1,433	1,426	1,418	1,411	1,403	1,396	1,388
21,800	21,820	1,465	1,457	1,450	1,442	1,435	1,427	1,420	1,412	1,405	1,397	1,390
21,820	21,840	1,466	1,459	1,451	1,444	1,436	1,429	1,421	1,414	1,406	1,399	1,391
21,840	21,860	1,468	1,460	1,453	1,445	1,438	1,430	1,423	1,415	1,408	1,400	1,393
21,860	21,880	1,470	1,462	1,455	1,447	1,439	1,432	1,424	1,417	1,409	1,402	1,394
21,880	21,900	1,471	1,464	1,456	1,449	1,441	1,433	1,426	1,418	1,411	1,403	1,396
21,900	21,920	1,473	1,465	1,458	1,450	1,443	1,435	1,428	1,420	1,412	1,405	1,397
21,920	21,940	1,474	1,467	1,459	1,452	1,444	1,437	1,429	1,422	1,414	1,407	1,399
21,940	21,960	1,476	1,468	1,461	1,453	1,446	1,438	1,431	1,423	1,416	1,408	1,401
21,960	21,980	1,477	1,470	1,462	1,455	1,447	1,440	1,432	1,425	1,417	1,410	1,402
21,980	22,000	1,479	1,472	1,464	1,456	1,449	1,441	1,434	1,426	1,419	1,411	1,404
		AMOUNT OF INCOME TAX TO BE WITHHELD										
		7.9% of excess over \$22,000 plus										
22,000	& over	1,480	1,472	1,465	1,457	1,450	1,442	1,435	1,427	1,420	1,412	1,405

Daily PAYROLL PERIOD
For Calendar Year 2025
Single PERSONS - UNMARRIED Heads of Household

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	50	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	60	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
60	70	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
70	80	3.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
80	90	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	1.00
90	100	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
100	110	5.00	5.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
110	120	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	3.00	3.00
120	130	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
130	140	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
140	150	8.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00
150	160	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00
160	170	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
170	180	10.00	10.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00
180	190	11.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	8.00
190	200	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00
200	210	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00
210	220	13.00	13.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00
220	230	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	11.00
230	240	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	12.00	12.00
240	250	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00
250	260	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00
260	270	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00
270	280	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00
280	290	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00
290	300	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00
300	310	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00
310	320	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00
320	330	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00
330	340	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00
340	350	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00
350	360	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00
360	370	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00
370	380	25.00	25.00	25.00	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00
380	390	26.00	26.00	26.00	25.00	25.00	25.00	25.00	24.00	24.00	24.00	24.00
390	400	27.00	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	25.00	24.00
AMOUNT OF INCOME TAX TO BE WITHHELD												
7.9% of excess over \$400 plus												
400 & over		27.00	27.00	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	25.00

Daily PAYROLL PERIOD
For Calendar Year 2025
Married Persons

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
0	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	50	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	60	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
70	80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
80	90	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
90	100	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
100	110	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
110	120	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
120	130	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
130	140	5.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
140	150	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00
150	160	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
160	170	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00
170	180	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
180	190	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00
190	200	9.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
200	210	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00
210	220	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00
220	230	11.00	11.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00
230	240	12.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	9.00
240	250	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00
250	260	13.00	13.00	13.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00
260	270	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	11.00
270	280	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	12.00	12.00
280	290	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00
290	300	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00
300	310	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00
310	320	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00
320	330	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00
330	340	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00
340	350	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00
350	360	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00
360	370	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00
370	380	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00
380	390	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00
390	400	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00
400	410	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00
410	420	25.00	25.00	25.00	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00
420	430	26.00	26.00	25.00	25.00	25.00	25.00	24.00	24.00	24.00	24.00	23.00
430	440	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	25.00	24.00	24.00
440	450	27.00	27.00	27.00	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00
450	460	28.00	28.00	28.00	27.00	27.00	27.00	27.00	26.00	26.00	26.00	26.00
460	470	29.00	29.00	28.00	28.00	28.00	28.00	27.00	27.00	27.00	27.00	27.00
470	480	30.00	29.00	29.00	29.00	29.00	28.00	28.00	28.00	28.00	28.00	27.00

**Daily PAYROLL PERIOD
For Calendar Year 2025
Married Persons**

WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
AMOUNT OF INCOME TAX TO BE WITHHELD												
480	490	30.00	30.00	30.00	30.00	29.00	29.00	29.00	29.00	29.00	28.00	28.00
490	500	31.00	31.00	31.00	30.00	30.00	30.00	30.00	30.00	29.00	29.00	29.00
500	510	32.00	32.00	31.00	31.00	31.00	31.00	31.00	30.00	30.00	30.00	30.00
510	520	33.00	32.00	32.00	32.00	32.00	32.00	31.00	31.00	31.00	31.00	30.00
520	530	33.00	33.00	33.00	33.00	33.00	32.00	32.00	32.00	32.00	31.00	31.00
530	540	34.00	34.00	34.00	34.00	33.00	33.00	33.00	33.00	32.00	32.00	32.00
540	550	35.00	35.00	35.00	34.00	34.00	34.00	34.00	33.00	33.00	33.00	33.00
550	560	36.00	36.00	35.00	35.00	35.00	35.00	34.00	34.00	34.00	34.00	33.00
560	570	37.00	36.00	36.00	36.00	36.00	35.00	35.00	35.00	35.00	34.00	34.00
570	580	37.00	37.00	37.00	37.00	36.00	36.00	36.00	36.00	35.00	35.00	35.00
580	590	38.00	38.00	38.00	37.00	37.00	37.00	37.00	36.00	36.00	36.00	36.00
590	600	39.00	39.00	38.00	38.00	38.00	38.00	37.00	37.00	37.00	37.00	36.00
600	610	40.00	39.00	39.00	39.00	39.00	38.00	38.00	38.00	38.00	37.00	37.00
610	620	40.00	40.00	40.00	40.00	39.00	39.00	39.00	39.00	38.00	38.00	38.00
620	630	41.00	41.00	41.00	40.00	40.00	40.00	40.00	39.00	39.00	39.00	39.00
630	640	42.00	42.00	41.00	41.00	41.00	41.00	40.00	40.00	40.00	40.00	39.00
640	650	43.00	42.00	42.00	42.00	42.00	41.00	41.00	41.00	41.00	40.00	40.00
650	660	43.00	43.00	43.00	43.00	42.00	42.00	42.00	42.00	41.00	41.00	41.00
660	670	44.00	44.00	44.00	43.00	43.00	43.00	43.00	42.00	42.00	42.00	42.00
670	680	45.00	45.00	44.00	44.00	44.00	44.00	43.00	43.00	43.00	43.00	42.00
680	690	46.00	45.00	45.00	45.00	45.00	44.00	44.00	44.00	44.00	43.00	43.00
690	700	46.00	46.00	46.00	46.00	45.00	45.00	45.00	45.00	44.00	44.00	44.00
700	710	47.00	47.00	47.00	46.00	46.00	46.00	46.00	45.00	45.00	45.00	45.00
710	720	48.00	48.00	47.00	47.00	47.00	47.00	46.00	46.00	46.00	46.00	46.00
720	730	49.00	49.00	48.00	48.00	48.00	48.00	47.00	47.00	47.00	47.00	46.00
730	740	50.00	49.00	49.00	49.00	49.00	48.00	48.00	48.00	48.00	47.00	47.00
740	750	50.00	50.00	50.00	50.00	49.00	49.00	49.00	49.00	48.00	48.00	48.00
750	760	51.00	51.00	51.00	50.00	50.00	50.00	50.00	49.00	49.00	49.00	49.00
760	770	52.00	52.00	51.00	51.00	51.00	51.00	50.00	50.00	50.00	50.00	49.00
770	780	53.00	52.00	52.00	52.00	52.00	51.00	51.00	51.00	51.00	50.00	50.00
780	790	54.00	53.00	53.00	53.00	53.00	52.00	52.00	52.00	52.00	51.00	51.00
790	800	54.00	54.00	54.00	54.00	53.00	53.00	53.00	53.00	52.00	52.00	52.00
AMOUNT OF INCOME TAX TO BE WITHHELD												
7.9% of excess over \$800 plus												
800	& over	55.00	54.00	54.00	54.00	54.00	53.00	53.00	53.00	53.00	52.00	52.00

III. New Business

C. Discussion and Action on the Small Business Impact Statement and Repeal of HAR Title 11 Chapter 156 and Adoption of Chapter 11-156.1, Communicable Diseases, promulgated by Department of Health – *Exhibit 3*

PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD
(Hawaii Revised Statutes §201M-2)

Date: 8/7/2025

Department or Agency: Department of Health (DOH)

Administrative Rule Title and Chapter: Repeal of Ch. 11-156 and Adoption of Ch. 11-156.1

Chapter Name: Communicable Diseases

Contact Person/Title: Dede Mamiya, Policy Analyst

E-mail: dierdre.mamiya@doh.hawaii.gov Phone: 808-551-3229

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor's Website pursuant to HRS §92-7?

Yes No

If "Yes," provide details: _____

I. Rule Description:

New Repeal Amendment Compilation

II. Will the proposed rule(s) affect small business?

Yes No

(If "No," no need to submit this form.)

* "Affect small business" is defined as "any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business." HRS §201M-1

* "Small business" is defined as a "for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part-time employees in Hawaii." HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes No

(If "Yes" no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes No

(If "Yes" no need to submit this form.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

The smaller health care providers (e.g., independent physician offices and clinics) which may be small businesses are currently required to report communicable diseases to DOH and will continue to be required under the proposed rules. There are no additional adverse impacts on the small businesses anticipated with the proposed rules.

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.

There are no fees charged in the proposed rules. Fines are established in the Hawaii Revised Statutes and are not being increased in the proposed rules. DOH has not used fines but rather works with providers on compliance. As health care providers are currently required to report communicable diseases, DOH does not anticipate any additional indirect costs to small businesses.

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.

Not applicable.

- b. Amount of the proposed fee or fine and the percentage increase.

Not applicable.

- c. Reason for the new or increased fee or fine.

Not applicable.

- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).

Not applicable.

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.

None.

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.

DOH has reviewed the lists of reportable diseases and the reporting timelines line-by-line to ensure that the DOH is not unduly burdening reporters and only the essential information is required to be reported in timeframes that align with DOH's response actions. DOH has been working with required reporters (health care providers and labs) to streamline reporting processes and reduce operational burdens, including working with providers to move towards automated reporting and away from manual methods such as fax. DOH recognizes that independent physician offices may not yet have the necessary information technology and will work with them as they transition their infrastructure. The proposed rules provides DOH with this flexibility.

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.

See response to 4. above.

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.

See response to 4. above.

7. How the agency involved small business in the development of the proposed rules.

DOH reached out to stakeholder groups to discuss the proposed rules and the reporting process in general and to obtain feedback on the draft rules. These stakeholders included the Healthcare Association of Hawaii, Hawaii Primary Care Association, Hawaii State Rural Healthcare Association, Pacific Medical Administrative Group (representing over 750 independent physicians, Hawaii Independent Physicians Association (representing 1,275 independent physicians), Hawaii Academy of Family Physicians, Hawaii Dental Association, Hawaii Pharmacists Association, Native Hawaiian Health Care Systems, and many others.

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.

The bulk of the stakeholder feedback received came from the larger health care providers (Queen's and Hawaii Pacific Health). The most common comment received pertained to the ability of health care providers to report Category 1 diseases within the required four hour timeframe. The Department revisited each of the Category 1 diseases and provided a public health justification for the reporting timeframe or changed it to a lower category. The Department will continue to reach out to clinicians to educate them on the reasons for the reporting timeframes and on other reporting issues they may have.

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.

There are no comparable federal, state, or county standards for the prevention and control, and reporting of communicable diseases which is recognized as a state responsibility.

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.
Not applicable.

- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.
Not applicable.

- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.
Not applicable.

- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.
Not applicable.

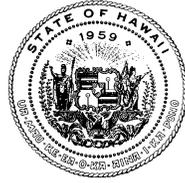
- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.
Not applicable.

* * *

Small Business Regulatory Review Board / DBEDT
Phone: (808) 586-2594 / Email: DBEDT.sbrrb.info@hawaii.gov

This Statement may be found on the SBRRB Website at: <http://dbedt.hawaii.gov/sbrrb/resources/small-business-impact-statements>

JOSH GREEN, M.D.
GOVERNOR OF HAWAII
KE KIA'AINA O KA MOKU'AINA 'O HAWAII



KENNETH S. FINK, MD, MGA, MPH
DIRECTOR OF HEALTH
KA LUNA HO'OKELE

STATE OF HAWAII
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
P. O. BOX 3378
HONOLULU, HI 96801-3378

In reply, please refer to:
File:

August 7, 2025

TO: Mr. Jonathan Shick, Chairperson
Small Business Regulatory Review Board

FROM: Dr. Sarah Kemble, M.D., Chief 
Disease Outbreak and Control Division on behalf of

SUBJECT: PROPOSED REPEAL OF CHAPTER 11-156, HAWAII ADMINISTRATIVE
RULES, "COMMUNICABLE DISEASES" AND ADOPTION OF CHAPTER
11-156.1, HAR, "COMMUNICABLE DISEASES"

Thank you for the opportunity to present our proposed administrative rules for review by the Small Business Regulatory Review Board. We have attached our completed pre-hearing statement and proposed rules. Additionally, we would like to provide the following information to aid in your review.

The proposed Chapter 11-156.1, Hawaii Administrative Rules (HAR), "Communicable Diseases" would replace and update the current [Chapter 11-156, HAR](#), "Communicable Diseases" which was last updated in March 2008. Over the last 17 years, much has changed in the field of infectious diseases due to a variety of factors, including new and emerging diseases, climate change, vaccine coverage, and globalization. The recent COVID-19 pandemic emphasized the importance of proactive and timely surveillance to enable early detection of outbreaks and rapid response to minimize the negative impacts communicable diseases may have on our communities.

The Department of Health (Department) is charged with addressing the prevention, control, treatment of, and advancement of knowledge about communicable diseases, including declaring specific diseases and conditions to be communicable and establishing reporting requirements for these diseases, among other related duties. The communicable diseases that must be reported are included in the exhibits attached to the rules and specify the reporting timeframe category. Over the years, we have established reporting forms, procedures, and technology for the two primary groups of reporters: health care providers and laboratories. We continue to work with our stakeholders to improve and streamline the reporting process, most importantly, through electronic reporting.

The proposed Chapter 11-156.1, HAR, addresses deficiencies in the current rules while improving the clarity and usability of the rules with the overall goal of improving the reporting

process/compliance and the investigation, surveillance, and control of communicable diseases in order to protect the public health. Some of the more substantive changes being made to the rules include:

- The lists of reportable diseases and conditions contained in Exhibits A (health care provider list) and B (laboratory list) have been updated by adding new diseases that are now a concern to public health, updating terminology, changing the timeframes for reporting to comport with program needs, adding negative test result reporting by laboratories for certain diseases, and making other clarifying amendments.
- Exhibits A and B have been streamlined by specifying only the lists of diseases and timeframes for reporting and removing the specific methods of reporting, such as fax, to create more flexibility and better accommodate the transition to electronic reporting.
- The requirement has been added for the Department to publish, on its website, the lists of reportable diseases that include specific reporting instructions.
- The data elements required to be provided by health care providers and laboratories when reporting diseases have been clarified.
- The Department's authorities related to the investigation, prevention, and control of communicable diseases have been clarified.
- Exhibit C of the current rules (which identified specific isolation and control measures for each disease) has been eliminated and replaced with Departmental authority to establish and update disease control measures based on the best available evidence consistent with currently accepted standards. The Department would be required to publish the disease control measures on its website.
- The fines and penalties for noncompliance with reporting requirements, as established in the Hawaii Revised Statutes, have been included.
- Housekeeping changes have been made for clarification purposes.

The small businesses that are affected by these rules are primarily independent physician offices, smaller clinics, and rural or community health centers. Because they are currently required to report communicable diseases, we are fairly aware of the obstacles they experience in complying with reporting requirements given their more limited resources, particularly in the areas of staffing and technology. Currently, we receive reporting via telephone and fax from some of these smaller offices. While certain diseases will continue to be reported via telephone due to the urgent public health response required, we are modernizing Hawaii's disease surveillance capabilities to improve the State's disease reporting systems. This solution will be capable of connecting, linking, and exchanging data with other health information systems while adhering to the highest standards of data security and privacy practices. In the near future, this system will facilitate electronic reporting directly from a health care provider's electronic case records, eliminating the time and staff resources currently needed to send reports via fax and secure email. As we work on this modernization project, we are working with our stakeholders to ensure a successful outcome, including collaborating with and supporting providers and

facilities. We recognize smaller providers may require more time as they work to modernize their systems and will work closely with them to ensure a feasible transition.

As noted in our pre-hearing statement, we made a concerted effort to reach out to our stakeholders to discuss the proposed rules and the disease reporting process in general. We conducted meetings with representatives from the Health Care Association of Hawaii (representing 170 health care providers such as acute care hospitals, skilled nursing facilities, assisted living facilities, hospices, ambulance providers, blood banks, and others), Hawaii Primary Care Association (representing Hawaii's Federally Qualified Health Centers that operate from fifteen health centers across all major islands), Hawaii State Rural Healthcare Association (representing health care providers and other advocates for healthcare in rural areas), Papa Ola Lokahi (representing Native Hawaiian Health Care Systems and Clinics), and harm reduction service providers.

Additionally, we sent the draft rules for feedback to the Healthcare Association of Hawaii, Hawaii Pacific Health, Queen's Health Systems, Tripler Army Medical Center, Hawaii Primary Care Association, Papa Ola Lokahi, Hawaii State Rural Health Association, Hawaii State Office of Rural Health, Pacific Medical Association Group, Hawaii Independent Physicians Association, American College of Physicians – Hawaii Chapter, American Academy of Pediatrics – Hawaii Chapter, Hawaii Academy of Family Physicians, Association for Professionals in Infection Control and Epidemiology, Diagnostic Laboratory Services, Clinical Labs of Hawaii, Kaiser Labs, Castle Labs, Hawaii Dental Association, Hawaii Pharmacists Association, Hawaii Association of Independent Schools, and Hawaii Department of Education.

We received six responses to the draft rules (two from hospital systems and four from individual health care providers). In general, the stakeholders appreciated that the Department reached out to them for feedback. There were questions/requests for clarification and a few comments related to changing the reporting timeframe categories for specific diseases or adding certain diseases. The most common comment received pertained to the ability of health care providers to report Category 1 diseases within the four hour timeframe required in the rules. Department staff met with the infection preventionist staff of the Queen's Medical Center and Hawaii Pacific Health who had provided the majority of the feedback and had a productive exchange of thoughts, including answering any questions they had on the rules and discussing the Category 1 diseases. Following this meeting, Department staff revisited each of the Category 1 diseases in both exhibits and changed several to a lower category based on the Department's public health response to each disease. Additionally, the Department will be providing in writing the public health justification for each Category 1 disease so that health care providers can understand why these diseases must be reported right away. We will continue to reach out to clinicians to educate them on the reporting timeframes and processes and work through other reporting issues they may have.

We look forward to discussing our proposed rules and answering any questions you may have. Please feel free to contact Ms. Dede Mamiya at dierdre.mamiya@doh.hawaii.gov or (808) 551-3229 for any questions.

Enclosures

Signature: 

Email: nathan.tan@doh.hawaii.gov

DEPARTMENT OF HEALTH

Adoption of Chapter 11-156.1
Hawaii Administrative Rules

July 18, 2025

1. Chapter 11-156.1, Hawaii Administrative Rules, entitled "Communicable Diseases", is adopted to read as follows:

"HAWAII ADMINISTRATIVE RULES

TITLE 11

DEPARTMENT OF HEALTH

CHAPTER 156.1

COMMUNICABLE DISEASES

Subchapter 1 General Provisions

- §11-156.1-1 Purpose
- §11-156.1-2 Definitions
- §11-156.1-3 Severability
- §11-156.1-4 (Reserved)

Subchapter 2 Reportable Diseases

- §11-156.1-5 Diseases or conditions declared
communicable or dangerous to public
health
- §§11-156.1-6 to 11-156.1-9 (Reserved)

Subchapter 3 Reporting by Health Care Providers
and Health Care Facilities

- §11-156.1-10 Reporting by health care providers and health care facilities; reportable diseases
- §11-156.1-11 Reporting by health care providers and health care facilities; information to be reported
- §11-156.1-12 Reporting by health care providers and health care facilities; timeframe for reporting
- §11-156.1-13 Reporting by health care providers and health care facilities; manner of reporting
- §11-156.1-14 Prenatal hepatitis B screening and reporting
- §§11-156.1-15 to 11-156.1-19 (Reserved)

Subchapter 4 Reporting by Laboratories

- §11-156.1-20 Reporting by laboratories; reportable diseases
- §11-156.1-21 Reporting by laboratories; information to be reported
- §11-156.1-22 Reporting by laboratories; timeframe for reporting
- §11-156.1-23 Reporting by laboratories; manner of reporting
- §11-156.1-24 Submission of clinical materials
- §11-156.1-25 Reporting of negative test results
- §§11-156.1-26 to 11-156.1-29 (Reserved)

Subchapter 5 Other Reporting

- §11-156.1-30 Reporting of outbreaks and unusual occurrences of diseases or conditions
- §11-156.1-31 Outbreak reporting
- §11-156.1-32 Reporting by schools
- §§11-156.1-33 to 11-156.1-34 (Reserved)

Historical Note: This chapter is based substantially upon chapter 11-156. [Eff 11/5/81; comp 5/24/90; am and comp 10/23/97; comp 8/27/01; comp 3/13/08; R]

SUBCHAPTER 1

GENERAL PROVISIONS

§11-156.1-1 Purpose. The purpose of this chapter is to declare diseases or conditions to be communicable or dangerous to the public health, to set forth reporting requirements, and to set forth measures for the prevention, control, and treatment of, and advancement of knowledge about, diseases or conditions that are communicable or dangerous to the public health. [Eff] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-1, 325-1.5, 325-13)

§11-156.1-2 Definitions. As used in this chapter:

"Case" means a person or deceased person infected with a particular infectious agent or having a communicable disease diagnosed by a health care provider.

"CLIA-waived test" means a test system approved by the U.S. Food and Drug Administration for waiver under the Clinical Laboratory Improvement Amendments of 1988.

"Clinical materials" means material associated or suspected to be associated with a reportable condition including, but not limited to, isolates, blood, serum, stool, urine, tissue, respiratory secretions, swab, or other body fluid.

"Communicable disease" means an illness which arises through transmission of a specific infectious agent or its toxic products from an infected person, animal, or inanimate reservoir to a susceptible host.

"Contact" means a person who may have been exposed to a case, suspected case, or the same

environmental or other source of exposure as a case or suspected case in a manner that could place the person at risk of acquiring the infection based on known or suspected modes of transmission.

"Dangerous disease" has the same meaning as defined in section 325-20, HRS.

"Department" means the department of health.

"Director" means the director of health or the director's authorized agent.

"Health care facility" means any program, institution, place, building, or agency, or portion thereof, private or public, whether organized for profit or not, used, operated, or designed to provide medical diagnosis, treatment, nursing, rehabilitative, or preventive care to any person or persons. The term includes, but is not limited to, health care facilities and health care services commonly referred to as hospitals, facilities that provide inpatient medical care and other related services for surgery or acute medical conditions or injuries (usually for a short-term illness or condition), extended care and rehabilitation centers, nursing homes, skilled nursing facilities, intermediate care facilities, hospices for the terminally ill that require licensure or certification by the department, kidney disease treatment centers including freestanding hemodialysis units, outpatient clinics, organized ambulatory health care facilities, emergency care facilities and centers, home health agencies, and others providing similarly organized services regardless of nomenclature.

"Health care professional" or "health care provider" means an individual who is a direct provider of health care (including but not limited to a physician, osteopathic physician, naturopathic physician, dentist, nurse, podiatrist, optometrist, physician assistant, chiropractor, midwife, or pharmacist) in that the individual's primary current activity is the provision of health care to individuals or the administration of a health care facility and is licensed or certified in accordance with state law.

"Intervention" means a public health action taken to reduce risk to public health or safety after receipt and evaluation of information of a reported case or suspected case.

"Isolation" means the physical separation during the period of communicability of infected persons or animals from others to prevent or limit the direct or indirect transmission of the infectious agent from those who are infected and who may spread the agent to others.

"Laboratory" has the same meaning as "clinical laboratory" as defined in section 11-110.1-2, provided that a health care provider who administers a CLIA-waived test shall not be considered a laboratory for the purposes of this chapter.

"Laboratory director" means a person who is responsible for the administrative, technical, and scientific operation of a laboratory including the supervision of procedures for testing and the reporting of the test results.

"Noncompliant behavior" means failure or refusal by a case or suspected case to comply with prescribed care or public health recommendations and such behavior places others at risk for infection.

"Outbreak" means the occurrence of a condition in a community or population over a given time period at a rate in excess of that which is usually expected in that community or population.

"Quarantine" has the same meaning as defined in section 325-8, HRS.

"Reportable disease" means a disease or condition declared to be communicable or dangerous to public health and required to be reported to the department under this chapter.

"School" means a day care center, child care facility, head start program, preschool, kindergarten, elementary or secondary school, public or private, university or college, or vocational school, including any special school for children in the State.

"Suspected case" means a person, living or deceased, with clinical, laboratory, or epidemiological evidence suggestive of the existence

of a communicable or dangerous disease, but prior to the confirmation of such a diagnosis. [Eff
] (Auth: HRS §§321-9, 325-13) (Imp:
HRS §§325-1, 325-1.5, 325-2, 325-3, 325-8)

§11-156.1-3 Severability. If any provision of this chapter or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the chapter which can be given effect without the invalid provision or application, and to this end the provisions of this chapter are severable. [Eff
] (Auth: HRS §§321-9, 325-13) (Imp:
HRS §§321-9, 325-13)

§11-156.1-4 (Reserved).

SUBCHAPTER 2

REPORTABLE DISEASES

§11-156.1-5 Diseases or conditions declared communicable or dangerous to public health. (a) The diseases and conditions listed in the exhibit entitled "Exhibit A Health Care Provider Reportable Diseases and Conditions (7/18/25)", which is located at the end of this chapter and made a part of this section, are declared to be communicable or dangerous to public health and shall be reported by a health care provider in accordance with this chapter.

(b) The diseases and conditions listed in the exhibit entitled "Exhibit B Laboratory Reportable Diseases and Conditions" (7/18/25), which is located at the end of this chapter and made a part of this section, are declared to be communicable or dangerous to public health and shall be reported by a laboratory director in accordance with this chapter.

(c) The department may require the temporary reporting of a disease or condition by health care

providers or laboratories to study or control an apparent outbreak, condition, or unusual occurrence of a communicable disease where the department determines that the disease or condition may cause serious morbidity or mortality and the report of the disease or condition is necessary to enable the department to monitor, prevent, or control the disease or condition to protect public health; provided the temporary reporting for a disease or condition shall be for a time period no longer than thirty-six months. The department shall issue notice of a disease or condition to be temporarily reported in accordance with subsection (d).

(d) The department shall publish lists of diseases and conditions declared, pursuant to this subchapter, to be communicable or dangerous to the public. The lists shall state, for each disease or condition, the required reporting timeframe and specific reporting instructions for health care providers and laboratories. The department shall post the current lists on the department website. [Eff
] (Auth: HRS §§321-9, 325-13) (Imp:
HRS §§325-1, 325-1.5, 325-2, 325-3)

§§11-156.1-6 to 11-156.1-9 (Reserved).

SUBCHAPTER 3

REPORTING BY HEALTH CARE PROVIDERS AND HEALTH CARE FACILITIES

§11-156.1-10 Reporting by health care providers and health care facilities; reportable diseases. (a) A health care provider attending a case or suspected case shall report to the department the reportable diseases listed in Exhibit A regardless of laboratory reporting of the same case.

(b) When a health care provider forwards a specimen of a reportable disease listed in Exhibit A directly to an out-of-state laboratory for testing,

the health care provider shall report to the department a case or suspected case and instruct the out-of-state laboratory to directly report to the department a case or suspected case.

(c) A health care facility staffed by health care providers that are required to report a reportable disease may designate a single person or group of persons to report; provided that the institution, facility, or clinic shall develop policies and procedures to ensure reporting to the department in accordance with this chapter, including but not limited to, addressing the situation in which more than one health care provider may know of a case or suspected case. A health care facility shall not assume the notification requirements established in this chapter for a laboratory that is a component of the health care facility. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§325-1.5, 325-2, 325-3)

§11-156.1-11 Reporting by health care providers and health care facilities; information to be reported. A health care provider required to report a reportable disease listed in Exhibit A shall submit the following information to the department in the form and manner as prescribed by the department:

- (1) Patient name;
- (2) Patient date of birth;
- (3) Patient sex;
- (4) Patient physical address, city, and zip code;
- (5) Patient telephone number and email address;
- (6) Patient occupation;
- (7) Patient place of work, school, or child care;
- (8) Patient race and ethnicity;
- (9) Patient Hawaii residence status;
- (10) Date of report;
- (11) Diagnosis or suspected diagnosis of reportable disease;
- (12) Date of onset;

- (13) Hospitalization information, including hospital name, admission date, and number of days hospitalized;
- (14) Name, address, and telephone number of attending health care provider;
- (15) Name, address, and telephone number of person reporting if not attending health care provider;
- (16) Diagnostic laboratory findings and dates of tests relevant to the reportable disease, regardless of clinical significance, including test results from a clinical isolate or specimen that are indicative of the presence of a reportable disease;
- (17) Possible source of reportable disease;
- (18) Date of exposure to reportable disease;
- (19) Type of diagnosis;
- (20) Pregnancy status and expected delivery date; and
- (21) Any other information deemed by the department to be necessary to conduct a public health investigation or to protect the public health and safety. [Eff
] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-29, 325-1.5, 325-2, 325-3)

§11-156.1-12 Reporting by health care providers and health care facilities; timeframe for reporting.

(a) Unless otherwise provided in this chapter, a health care provider attending a case or suspected case shall report a reportable disease within the timeframe categories set forth in Exhibit A as follows:

- (1) Category 1 diseases and conditions shall be reported immediately without delay and within four hours upon initial clinical suspicion of the disease or identification of a case or suspected case, whichever is earlier;

(c) For a pregnant woman who is already a known carrier of the hepatitis b virus, the health care provider attending to the woman shall report to the department the name, address, telephone numbers, birth date of the woman, and other locating information in the manner as prescribed by the department.

(d) A health care provider attending the birth of an infant to a hepatitis B carrier shall report to the department the following information within three working days of the infant's birth and in the form and manner as prescribed by the department:

- (1) Birthing parent name and date of birth;
- (2) Infant name, date of birth, birth weight, and sex;
- (3) Birthing parent physical address, city, zip code;
- (4) Birthing parent telephone number and email address;
- (5) Name, address, and telephone number of infant's attending health care provider;
- (6) Vaccination information, including vaccine type and manufacturer, vaccine administration date, site, and route, lot number, vaccine expiration date, and dosage; and
- (7) Any other information deemed by the department to be necessary to conduct a public health investigation or to protect the public health and safety.

(e) A health care facility staffed by health care providers that are required to report under subsections (b), (c), or (d) may designate a single person or group of persons to report. [Eff
] (Auth: HRS §§321-9, 325-13) (Imp:
HRS §§321-29, 325-1.5, 325-2, 325-92)

§§11-156.1-15 to 11-156.1-19 (Reserved).

SUBCHAPTER 4

REPORTING BY LABORATORIES

§11-156.1-20 Reporting by laboratories; reportable diseases. (a) A laboratory director shall report to the department the reportable diseases listed in Exhibit B when a laboratory test yields evidence of the presence or possible presence of an agent or condition listed in Exhibit B. The department may require a laboratory director to report negative or indeterminate results for a reportable disease as indicated in Exhibit B.

(b) When a laboratory forwards a specimen of a reportable disease to an out-of-state laboratory for testing, the laboratory director who forwarded the specimen shall report to the department when a laboratory test yields evidence of the presence or possible presence of an agent or condition, including negative or indeterminate results, as listed in Exhibit B.

(c) An out-of-state laboratory shall report a reportable disease listed in Exhibit B, in accordance with this subchapter, where a specimen was collected on an individual within the State. [Eff

] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§325-1.5, 325-2, 325-3)

§11-156.1-21 Reporting by laboratories; information to be reported. (a) A laboratory director required to report a reportable disease listed in Exhibit B shall submit the following information to the department in the form and manner as prescribed by the department:

- (1) Patient name;
- (2) Patient date of birth;
- (3) Patient sex;
- (4) Patient physical address, city, and zip code;
- (5) Patient telephone number and email address;
- (6) Patient race and ethnicity;

§11-156.1-23 Reporting by laboratories; manner of reporting. (a) A laboratory director shall report a reportable disease listed in Exhibit B to the department in the manner as prescribed by the department which may include but is not limited to electronic laboratory reporting or other form of secure data transfer using the internet as approved by the department; provided that Category 1a and 1b diseases listed in Exhibit B shall be reported by telephone.

(b) For the purposes of this section, "electronic laboratory reporting" means the automated transmission of data from a laboratory to the department in a structured, computer-readable format that complies with the department's data standards.
[Eff] (Auth: HRS §§321-9, 325-13)
(Imp: HRS §§321-29, 325-1.5, 325-2)

§11-156.1-24 Submission of clinical materials.

(a) For the agents indicated as "Required" in the column entitled "Clinical Material" of Exhibit B, a laboratory director shall submit clinical materials to the department no later than two working days from a positive laboratory finding and in the manner as prescribed by the department.

(b) For the agents indicated as "Upon Request" in the column entitled "Clinical Material" of Exhibit B, the department may request submission of clinical materials, and a laboratory shall retain the clinical materials for a positive laboratory finding for a period of not less than seven calendar days.

(c) In addition to the information required under sections 11-156.1-11(a) and 11-156.1-21, the department may require a laboratory director to submit clinical materials with the following information:

- (1) Specimen information, including but not limited to the specimen source, specimen type, date of collection, transport medium, and suspected identification;
- (2) Clinical history of patient, including but not limited to, clinical signs and symptoms,

immunizations, antibiotic therapy, travel history, and previous diagnostic laboratory findings; and

- (3) Any other information deemed by the department to be necessary to conduct a public health investigation or to protect the public health and safety. [Eff] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-29, 325-1.5, 325-2)

§11-156.1-25 Reporting of negative test results.

(a) Negative laboratory test results of a reportable disease as indicated in Exhibit B may be used by the department for the following purposes:

- (1) To determine when a previously reported case becomes non-infectious;
- (2) To identify newly acquired infections through identification of a seroconversion or test-positive conversion window;
- (3) To provide information critical for assignment of case status;
- (4) To assess testing uptake, potential gaps in access to testing, or disease activity trends for surveillance purposes; or
- (5) Any other purpose determined by the department to be necessary for the prevention, control, and treatment of, and advancement of knowledge about, diseases or conditions that are communicable or dangerous to the public health.

(b) Information associated with a negative laboratory test result may be kept by the department for thirty-six months provided:

- (1) At the end of the thirty-six-month period, if the result has not been appended to an existing case, personal identifiers shall be stripped and expunged from the result by the department;
- (2) The de-identified result may be added to a de-identified, aggregate data set; and

- (3) The data set may be kept for use by the department to analyze trends associated with testing patterns and case distribution and to identify and establish prevention and intervention efforts for at-risk populations. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§325-1.5, 325-2)

§§11-156.1-26 to 11-156.1-29 (Reserved).

SUBCHAPTER 5

OTHER REPORTING

§11-156.1-30 Reporting of outbreaks and unusual occurrences of diseases or conditions. (a) A health care provider, health care facility, or laboratory director shall report to the department within twenty-four hours an outbreak or suspected outbreak of a communicable disease in the manner as prescribed by the department.

(b) A health care provider, health care facility, or laboratory director shall report to the department immediately in the manner as prescribed by the department a communicable disease or dangerous disease of unusual or uncertain etiology. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-29, 325-1.5, 325-2, 325-3)

§11-156.1-31 Outbreak reporting. For a suspected or confirmed outbreak, the department may require a health care facility or school to provide the following information:

- (1) The nature of the confirmed or suspected disease, infection, or condition;
- (2) The approximate number of cases;
- (3) The approximate illness onset dates;
- (4) The location of the outbreak;

- (5) Patient, resident, or student information, including but not limited to, age, vaccination status, clinical symptoms, hospitalization, school absenteeism, as applicable;
- (6) Staff information related to the outbreak;
- (7) Diagnostic testing information related to the outbreak; and
- (8) Treatment information related to the outbreak. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-29, 325-1.5, 325-2, 325-3)

§11-156.1-32 Reporting by schools. (a) The person in charge of a school shall report to the department in the manner as prescribed by the department:

- (1) The presence or suspected presence of a Category 1 or 2 reportable disease listed in Exhibit A within the timeframe listed in Exhibit A; or
- (2) A suspected or confirmed outbreak of a communicable disease or an unusual occurrence of any disease within twenty-four hours.

(b) The person in charge of a school reporting pursuant to subsection (a) shall provide the following information:

- (1) The reportable disease if known;
- (2) The name and telephone number of the person making the report;
- (3) The school name; and
- (4) Other relevant information allowable under applicable law as requested by the department. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-29, 325-1.5, 325-2, 325-3)

§§11-156.1-33 to 11-156.1-34 (Reserved).

SUBCHAPTER 6

PREVENTION AND CONTROL OF COMMUNICABLE DISEASES

§11-156.1-35 Investigation of diseases. The department may conduct an investigation of a communicable or dangerous disease, unusual disease or condition, or outbreak to verify the existence of a disease or condition, ascertain the source or cause of infection or illness, identify unreported cases, locate and evaluate contacts of cases or suspected cases, identify those at risk of the disease or condition, develop and implement necessary disease control measures to minimize the risk of disease spread, and inform the public if necessary. An investigation may include but is not limited to:

- (1) Reviewing relevant medical records to confirm a diagnosis, to investigate causes, to identify other cases related to an outbreak or a reported case, to determine if a patient with a reportable disease has received adequate treatment to render the patient non-infectious or a contact has received prophylaxis, if appropriate; review of these records may occur without patient consent;
- (2) Conducting interviews or surveys with the case, suspected case, or persons knowledgeable about the case to conduct contact tracing, to collect information relevant to the cause of or risk factors for the reportable disease, or to monitor adherence to disease control measures;
- (3) Medical examination and testing of a person with the explicit consent of the person;
- (4) Obtaining, from public or private businesses or institutions, the identities, locations, and locating information of contacts to the case or persons with a similar or common potential exposure to the infectious agent as a reported case;

- (5) Interviewing or administering questionnaire surveys confidentially to a resident of a community or an agent, owner, operator, employer, employee, or client of a public or private business or institution, who is either epidemiologically associated with a reported case or has had a similar exposure as a reported case;
- (6) Collecting and analyzing plant, animal, food, or environmental samples or measurements of items, from public or private premises, that may be related to the cause of an outbreak or reportable disease, including the collection of specimens or isolates from a laboratory for testing by the department;
- (7) Taking photographs or videos related to the purpose of the investigation. If the photographs or videos are taken in a business, the employer shall have the opportunity to review the photographs or videos taken or obtained for the purpose of identifying those which contain or might reveal a trade secret;
- (8) Entering a public or private entity, such as a business or school, for the purpose of conducting an investigation of those processes, conditions, structures, machines, apparatus, devices, equipment, records (including but not limited to current and former employee or student rosters and locating information, schedules, health and medical information, job duties and descriptions, and patron or client locating information), and materials and supplies within the place of employment which are relevant, pertinent, and necessary to the investigation; provided the investigation shall be conducted during regular working hours or at other reasonable times and with such notice as is reasonable under the circumstances;

(b) When requested by the department for the purpose of conducting an investigation, a business, organization, school, health care provider, health care facility, or any person with information relevant to the investigation shall provide the names, addresses, telephone numbers, and locating information regarding individuals suspected of having been exposed to a disease or disease-causing substance that is the subject of the investigation and shall provide any other information the department deems relevant to the investigation. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-29, 325-1.5)

§11-156.1-38 Disease control measures. (a)

The department shall establish and use appropriate disease control measures to manage communicable diseases based on best available evidence and consistent with currently accepted standards, as determined by the department.

(b) The department shall publish disease control measures for communicable diseases on the department website.

(c) A health care provider attending a case or suspected case of a reportable disease shall provide adequate and understandable instruction in the disease control measures established pursuant to subsection (a) to the case, suspected case, contacts, or the case's or suspected case's family members or caregivers to prevent the spread of the disease.

(d) A health care provider attending a case, suspected case, or contact of a case or suspected case shall notify the department of known barriers that might impede or prevent compliance with disease control measures or the name, address, and other pertinent information for a person exhibiting noncompliant behavior. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-1, 321-31, 325-1.5, 325-8)

§11-156.1-40 Noncompliant behavior and public health threats. (a) Before using mandatory measures, the department shall counsel a case, suspected case, or contact on disease control measures and the reasons therefor and shall attempt to secure voluntary compliance.

(b) The department shall investigate a report of a case or suspected case exhibiting noncompliant behavior and ascertain whether there is credible evidence to substantiate the allegation of noncompliant behavior, including making a reasonable attempt to conduct a personal interview to assess the person's understanding of the exposure to infection with the reportable disease, its treatment, and the behaviors that place others at risk of infection.

(c) If the department's investigation confirms a case or suspected case has received appropriate counseling on the methods to prevent transmission of the infection and has engaged in noncompliant behavior that exposes others to infection of the disease and the department determines quarantine is the least restrictive means by which the public health, safety, and welfare can be protected, the department may seek to quarantine the noncompliant person in accordance with sections 325-8 and 325-9, HRS, or seek other injunctive relief under any applicable section of the Hawaii Revised Statutes. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-1, 321-31, 325-1.5, 325-8, 325-9)

§11-156.1-41 Exclusion from school. (a) When a student has a reportable disease for which isolation or restriction from group settings is required to prevent transmission of the disease, the person in charge of a school shall prohibit the student from attending school until the expiration of the prescribed period of isolation. If the attending health care provider, school health care professional, or the department finds, upon examination, that the student is free of the disease in the communicable state in accordance with the department's disease

control measures established pursuant to section 11-156.1-39(a) and (b), the health care provider or official may issue a signed certificate to this effect to the school upon which the principal or director in charge of the school shall readmit the student.

(b) A student infected with the human immunodeficiency virus does not pose a transmission risk to others in the school setting and shall not be excluded from school based on human immunodeficiency virus status.

(c) A parent, guardian, custodian, or other person in loco parentis to any child who has a communicable disease for which isolation is required shall not permit the child to attend school or to be present in any group settings, as determined by the department, until the expiration of the prescribed period of isolation or restriction for the particular disease. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-1, 321-31, 325-1.5, 325-8)

§11-156.1-42 Rabies. Upon report to the department that a person has been bitten by an animal under circumstances in which the possibility of transmission of rabies cannot be excluded, the director may order seizure of the animal to be held for observation and sacrificed for the purpose of examining its brain for evidence of the presence of rabies virus. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§321-1, 325-1, 325-1.5)

§§11-156.1-43 to 11-156.1-49 (Reserved).

SUBCHAPTER 7

CONFIDENTIALITY OF INFORMATION

§11-156.1-50 Confidential information; exceptions. (a) Reports and related information

provided to the department under this chapter shall be held confidential and shall not be made public so as to disclose the identity of the person to whom a report relates, except in the following circumstances:

- (1) Disclosure may be made to a blood bank in the case of a person who had or has a disease or condition transmittable by blood or blood products to enable the blood bank to reject the person as a donor; provided the department may disclose to a blood bank information on a person suspected of physical symptoms, clinical examination, or laboratory evidence of having a disease or condition transmittable by blood or blood products, any law to the contrary notwithstanding;
- (2) Disclosure of medical and epidemiological information may be made to the extent necessary for the treatment, investigation, prevention, or control of a communicable or dangerous disease as provided in this chapter; provided that disclosure of personal identifying information shall be made to the minimal amount necessary to accomplish the public health purpose;
- (3) Disclosure may be made as authorized in writing by the person to which the information applies;
- (4) Disclosure of the records of a person who has a human immunodeficiency virus infection, acquired immune deficiency syndrome, or acquired immune deficiency syndrome related complex may be made as permitted under section 325-101, HRS;
- (5) Medical and epidemiological information may be disclosed to the public for informational purposes in a manner in which the identity of no individual person is disclosed;
- (6) Researchers authorized by the department may conduct public health studies utilizing reportable disease data, provided the researcher maintains the confidentiality of

the data and does not disclose personally identifiable information in accordance with applicable state and federal confidentiality requirements and to the satisfaction of the department; and

(7) Disclosure may be made pursuant to an order or subpoena from a court or agency of competent jurisdiction.

(b) Only department employees who have a specific need to review personally identifiable information provided under this chapter may access the information for the purposes authorized under this chapter or as otherwise required by law. [Eff

] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§92F-13, 92F-14, 321-29, 325-4, 325-54, 325-101)

§11-156.1-51 Relationship to federal and state confidentiality laws. In compliance with the Health Information Portability and Accountability Act of 1996, its implementing regulations, and state law, a person or entity who is required to preserve the confidentiality of protected health information nonetheless shall disclose this information to public health authorities including the department for the purpose of preventing or controlling communicable or dangerous diseases. [Eff] (Auth: HRS §§321-9, 325-13) (Imp: HRS §§92F-13, 321-1, 321-31, 325-1.5, 325-2, 325-3)

§§11-156.1-52 to 11-156.1-54 (Reserved).

SUBCHAPTER 8

PENALTIES

§11-156.1-55 Fines. (a) The director may impose a fine, in an amount not to exceed \$1,000 per violation, on a person who violates the reporting requirements of subchapter 2; provided a person

assessed a fine pursuant to section 325-3, HRS, shall not be subject to other sanctions as provided by chapter 325, HRS.

(b) The director may impose a fine, in an amount not to exceed \$1,000 per violation, on a person who does not comply with departmental requests for information pursuant to an investigation under sections 11-156.1-35, 11-156.1-36, and 11-156.1-37. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: §§321-29, 325-2, 325-3)

§11-156.1-56 Penalties. A person violating chapter 325, HRS, or this chapter shall be guilty of a misdemeanor. [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: §§321-18, 325-14)

§§11-156.1-57 to 11-156.1-59 (Reserved).

SUBCHAPTER 9

ADMINISTRATIVE REMEDIES

§11-156.1-60 Administrative remedies for damaged or seized property. (a) An owner, owner's agent, or person in lawful control of property that was damaged or seized pursuant to section 321-29(d), HRS, may pursue administrative remedies by filing a claim with the department within ninety calendar days from the date of alleged property damage or seizure and in a form and manner as prescribed by the department.

(b) A claim shall contain the following information:

- (1) The claimant's name and contact information;
- (2) A statement of the facts constituting the alleged damage or seizure, including the physical address where the property was damaged or seized, the date the property was damaged or seized, a description of the

damaged or seized property and how the property was damaged or seized;

- (3) The dollar amount requested for the damage or seizure with supporting documentation justifying the dollar amount;
- (4) The claimant's interest in the property with documentation evidencing claimant's lawful control of the damaged or seized property; and
- (5) The signature of the claimant with an attestation that the information provided in the claim is true and correct to the best of claimant's knowledge.

(c) The department shall determine compensation, if any, based on the cost of repairing the property or replacing the property, whichever is less; provided that only the property's useful value at the time of damage or seizure, as determined by the department, shall be considered for compensation. No administrative remedy shall be made for the seizure of de minimum samples or for incidental damages that may be claimed to arise from the property being damaged or seized, including but not limited to, lost income, reputational harm, or emotional distress.

(d) A claimant aggrieved by the department's decision pursuant to this section may file a petition for a contested case hearing in accordance with chapter 91, HRS, and chapter 11-1.

(e) For the purposes of this section, "claimant" means the person filing a claim for property that was allegedly damaged or seized pursuant to section 321-29(d), HRS." [Eff _____] (Auth: HRS §§321-9, 325-13) (Imp: §321-29)

2. The adoption of chapter 11-156.1, Hawaii Administrative Rules, shall take effect ten days after filing with the Office of the Lieutenant Governor.

I certify that the foregoing are copies of the rules drafted in the Ramseyer format, pursuant to the

requirements of section 91-4.1, Hawaii Revised Statutes, which were adopted on July 18, 2025 and filed with the Office of the Lieutenant Governor.

Kenneth S. Fink, Director
Department of Health

APPROVED AS TO FORM:

Deputy Attorney General

EXHIBIT A

**HEALTH CARE PROVIDER REPORTABLE DISEASES AND CONDITIONS
CHAPTER 11-156.1, HAR
7/18/25**

Note: Pursuant to §11-156.1-5, HAR, the official list of reportable diseases and conditions shall be the version published on the Department's website.

DISEASE OR CONDITION	TIMEFRAME CATEGORY
Amebiasis	Category 3
Angiostrongyliasis	Category 2
Anthrax	Category 1
Arboviral encephalitis and/or meningitis	Category 2
Botulism (food borne or infant)	Category 1
Brucellosis (suspected bioterrorism)	Category 1
Brucellosis (other than suspected bioterrorism)	Category 2
Campylobacteriosis (suspected outbreaks)	Category 2
Candida auris	Category 2
Chancroid	Category 3
Chickenpox (varicella)	Category 3
Chlamydia (<i>Chlamydia trachomatis</i>)	Category 3
Cholera	Category 2
Congenital rubella syndrome	Category 3
COVID-19 (suspected outbreaks and pediatric deaths)	Category 2
Cronobacter species (invasive disease in infants less than twelve months old)	Category 2
Cryptosporidiosis	Category 3
Cyclosporiasis	Category 3
Dengue	Category 2
Diphtheria (respiratory)	Category 1
<i>Escherichia coli</i> O157	Category 3
Filariasis	Category 3
Fish poisoning (ciguatera, scombroid, or hallucinogenic; suspected food establishment-associated)	Category 1
Fish poisoning (ciguatera, scombroid, or hallucinogenic; not associated with food establishment)	Category 3
Food borne illness (two or more ill persons having eaten: (a) a common food, or (b) at a place in common)	Category 2
Glanders	Category 1
Gonococcal disease (<i>Neisseria gonorrhoeae</i>)	Category 3

DISEASE OR CONDITION	TIMEFRAME CATEGORY
<i>Haemophilus influenzae</i> (meningitis, bacteremia, epiglottitis, pneumonia, or isolation from a normally sterile site)	Category 2
Hansen's disease - Refer to Chapter 11-168, HAR, for reporting requirements	
Hantavirus disease	Category 2
Harmful algal bloom (human disease)	Category 3
Hemorrhagic colitis due to <i>E. coli</i> (any strain or serotype)	Category 3
Hepatitis A	Category 2
Hepatitis B (acute)	Category 3
Hepatitis B (chronic)	Category 4
Hepatitis C (acute)	Category 3
Hepatitis C (chronic)	Category 4
Hepatitis E	Category 3
Hemolytic uremic syndrome (HUS)	Category 3
HIV (Human Immunodeficiency Virus) (Stages 0, 1, 2, 3, or stage unknown; Stage 3 shall be reported regardless of previous case report of an earlier stage)	Category 3
Influenza (suspected outbreaks and pediatric deaths)	Category 2
Influenza-like illness	Category 4
Legionellosis	Category 2
Leptospirosis	Category 3
Listeriosis	Category 3
Malaria	Category 2
Measles (rubeola)	Category 1
Melioidosis	Category 1
Meningococcal disease (meningitis, meningococemia, or isolation from a normally sterile site)	Category 1
Middle East Respiratory Syndrome (MERS)	Category 1
Mpox	Category 2
Mumps	Category 2
Nontuberculous mycobacteria (NTM) infection (pulmonary and non-pulmonary)	Category 3
Norovirus (NoV) (suspected outbreaks)	Category 2
Oropouche virus (congenital and non-congenital)	Category 2
Pelvic Inflammatory Disease (PID)	Category 3
Pertussis	Category 2
Plague	Category 1
Poliomyelitis	Category 1
Psittacosis	Category 2
Q fever	Category 1
Rabies	Category 1
Respiratory Syncytial Virus (RSV) (suspected outbreaks and pediatric deaths)	Category 2
Rubella (German measles)	Category 2

DISEASE OR CONDITION	TIMEFRAME CATEGORY
Salmonellosis (other than typhoid)	Category 3
Severe Acute Respiratory Syndrome (SARS)	Category 1
Shigellosis	Category 3
Smallpox	Category 1
Streptococcal disease, Group A (beta hemolytic, invasive disease including Streptococcal Toxic Shock Syndrome, necrotizing fasciitis, or isolation from a normally sterile site, but not including pharyngitis)	Category 3
Syphilis	Category 3
Tetanus	Category 2
Toxoplasmosis	Category 3
Trichinosis	Category 3
Tuberculosis - Refer to Chapter 11-164.2, HAR, for reporting requirements	
Tularemia	Category 1
Typhoid fever	Category 2
Typhus (louse, flea, mite-borne)	Category 3
Vibriosis (other than cholera)	Category 3
Viral hemorrhagic fevers (filoviruses, e.g. Ebola, Marburg, and arenaviruses, e.g., Lassa, Machupo)	Category 1
Yellow fever	Category 2
Yersiniosis (other than plague)	Category 3
Zika virus (congenital, non-congenital)	Category 2

EXHIBIT B

**LABORATORY REPORTABLE DISEASES AND CONDITIONS
CHAPTER 11-156.1, HAR
7/18/25**

Note: Pursuant to §11-156.1-5, HAR, the official list of reportable diseases and conditions shall be the version published on the Department's website.

DISEASE/AGENT/TEST	TIMEFRAME CATEGORY	CLINICAL MATERIAL
<i>Angiostrongylus cantonensis</i>	Category 2	Upon request
Arboviral encephalitis and meningitis (Venezuelan equine, Eastern equine, Western equine, California serogroup St. Louis, Powassan, West Nile, Japanese encephalitis virus)	Category 2	Upon request
Arenaviruses (Lassa, Marburg)	Category 1a	Required
<i>Bacillus anthracis</i>	Category 1b	Required
<i>Bordetella pertussis</i>	Category 2	
<i>Burkholderia mallei</i>	Category 1b	Required
<i>Burkholderia pseudomallei</i>	Category 1b	Required
<i>Brucella</i> spp.	Category 2	Required
<i>Brugia malayi</i>	Category 2	
<i>Brugia timori</i>	Category 2	
<i>Campylobacter</i> spp.	Category 2	
<i>Candida auris</i>	Category 2	Required
Carbapenem-resistant <i>Pseudomonas aeruginosa</i> (CRPA)	Category 2	Upon request
Carbapenem-resistant <i>Acinetobacter baumannii</i> (CRAB)	Category 2	Required
Carbapenem-resistant Enterobacterales (CRE)	Category 2	Required
CD4 T-lymphocyte count and percent	Category 2	
Chikungunya virus	Category 2	Required
<i>Chlamydia psittaci</i>	Category 2	
<i>Chlamydia trachomatis</i> (report positive and negative results)	Category 2	
<i>Clostridium botulinum</i>	Category 1a	Upon request
<i>Clostridium tetani</i>	Category 2	
<i>Corynebacterium diphtheriae</i>	Category 2	Upon request
<i>Cryptosporidium</i> spp.	Category 2	
Cyclosporiasis	Category 2	
<i>Coxiella burnetii</i>	Category 2	
<i>Cronobacter</i> species (in infants less than twelve months old)	Category 1b	Upon request

DISEASE/AGENT/TEST	TIMEFRAME CATEGORY	CLINICAL MATERIAL
Dengue virus	Category 2	Upon request
<i>Entamoeba histolytica</i>	Category 2	
<i>Ehrlichia</i> , other spp. or unspecified	Category 2	Upon request
Escherichia coli – shiga toxin producing, including type O157	Category 2	Required
Filoviruses (Ebola, Marburg)	Category 1a	Required
<i>Francisella tularensis</i>	Category 1b	Upon request
<i>Giardia lamblia</i>	Category 2	
<i>Haemophilus ducreyi</i>	Category 3	Upon request
<i>Haemophilus influenzae</i> (from spinal fluid, blood, lung, or other normally sterile site) Report serotype and antimicrobial resistance if available.	Category 2	Required
Hantavirus	Category 2	Upon request
Hepatitis A virus (IgM positive) - Also report ALT (SGPT) and total bilirubin conducted at the same time.	Category 2	Required
Hepatitis B virus (surface antigen positive and negative results and/or anti-core IgM antibody positive and negative results) - Also report ALT (SGPT) and total bilirubin conducted at the same time for all patients who are HBsAg positive.	Category 2	
Hepatitis C virus (report positive and negative results) - Also report ALT (SGPT) and total bilirubin conducted at the same time for all patients who are anti-HCV positive.	Category 2	
Hepatitis E virus - Also report ALT (SGPT) and total bilirubin conducted at the same time for all patients who are anti-HCE positive.	Category 2	
HIV (Human Immunodeficiency Virus) and all HIV viral load tests (report positive and negative results)	Category 2	
Influenza virus (report positive, negative and indeterminate results, and other viral isolates obtained through respiratory culture)	Category 2	
<i>Legionella pneumophila</i>	Category 2	Required (isolates only)
<i>Leptospira interrogans</i>	Category 2	
<i>Listeria monocytogenes</i>	Category 2	Required
Liver function tests (ALT {SGPT} and total bilirubin) conducted at the same time on a patient who is HAV IgM positive, HbsAg positive, anti-HCV positive, or anti-HCE positive.	Category 2	
<i>Lyssavirus</i> spp. (Rabies)	Category 1a	Required
Measles/Rubeola	Category 2	Upon request
Middle East Respiratory Syndrome (MERS)	Category 1a	Required

DISEASE/AGENT/TEST	TIMEFRAME CATEGORY	CLINICAL MATERIAL
Mumps	Category 2	Upon request
<i>Mycobacterium tuberculosis</i>	Refer to Chapter 11-164.2, HAR	
<i>Mycobacterium leprae</i> (AFB)	Refer to Chapter 11-168, HAR	
<i>Neisseria gonorrhoeae</i> (report positive and negative results, including identification of resistant strains)	Category 2	Required
<i>Neisseria meningitidis</i> (from spinal fluid, blood, lung, or other normally sterile site), inclusive of gram stain suggestive of <i>N. meningitidis</i> . Also report antimicrobial susceptibility when available.	Category 1b	Required
Nontuberculous mycobacteria (NTM) infection	Category 2	
<i>Non-variola Orthopoxvirus</i>	Category 2	Upon request
Norovirus (NoV) PCR positive	Category 2	Upon request
Oropouche virus	Category 2	Required
<i>Plasmodium</i> spp.	Category 2	
Poliovirus	Category 2	Required
Respiratory Syncytial Virus (RSV) (report positive, negative, and indeterminate results, and other viral isolates obtained through respiratory culture)	Category 2	
<i>Rickettsia typhi</i>	Category 2	
Rubella (IgM)	Category 2	Required
<i>Salmonella</i> spp. (including <i>typhi</i>)	Category 2	Required
SARS-Associated Coronavirus (SARS-CoV)	Category 1a	Required
SARS-Associated Coronavirus (SARS-CoV-2) (report positive and negative results)	Category 2	Upon request
<i>Shigella</i> spp.	Category 2	Required
Vancomycin-intermediate <i>Staphylococcus aureus</i> (VISA)	Category 2	Upon request
Vancomycin-resistant <i>Staphylococcus aureus</i> (VRSA)	Category 2	Required
<i>Streptococcus pyogenes</i> , Group A (beta hemolytic, invasive disease including Streptococcal Toxic Shock Syndrome or other normally sterile site, but not including pharyngitis)	Category 2	
<i>Streptococcus pneumoniae</i> isolated from a normally sterile site, report antimicrobial susceptibility and serotype	Category 2	Required
<i>Toxoplasma gondii</i> (report positive and negative results)	Category 2	
<i>Treponema pallidum</i> (report positive and negative results)	Category 2	Required
<i>Trichinella spiralis</i>	Category 2	
West Nile Virus	Category 2	Upon request
<i>Wuchereria bancrofti</i>	Category 2	
Varicella	Category 2	Upon request
Variola virus	Category 1a	Required

DISEASE/AGENT/TEST	TIMEFRAME CATEGORY	CLINICAL MATERIAL
<i>Vibrio cholerae</i>	Category 2	Required
<i>Vibrio</i> spp. (other than <i>cholerae</i>)	Category 2	Required
Yellow fever virus	Category 2	Required
<i>Yersinia pestis</i>	Category 1b	Required
<i>Yersinia</i> spp. (other than <i>pestis</i>)	Category 2	Required
Zika virus	Category 2	Required

III. New Business

D. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 4 Chapter 8, Agricultural Loan Division, promulgated by Department of Agriculture – *Exhibit 4*

**PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD**
(Hawaii Revised Statutes §201M-2)

Date: 8/7/2025

Department or Agency: Department of Agriculture & Biosecurity, Agricultural Loan Division

Administrative Rule Title and Chapter: Title 4, Chapter 8 Hawaii Administrative Rules

Chapter Name: Agricultural Loan Division

Contact Person/Title: Wayne Takamine, Business Loan Officer

E-mail: wayne.s.takamine@hawaii.gov Phone: 808.294.4099

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor's Website pursuant to HRS §92-7?

Yes No

If "Yes," provide details: _____

I. Rule Description:

New Repeal Amendment Compilation

II. Will the proposed rule(s) affect small business?

Yes No
(If "No," no need to submit this form.)

* "Affect small business" is defined as "any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business." HRS §201M-1

* "Small business" is defined as a "for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part-time employees in Hawaii." HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes No
(If "Yes" no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes No
(If "Yes" no need to submit this form.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

See Attachment A

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.

See Attachment A

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.

See Attachment A

- b. Amount of the proposed fee or fine and the percentage increase.

See Attachment A

- c. Reason for the new or increased fee or fine.

See Attachment A

- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).

See Attachment A

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.

See Attachment A

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.
See Attachment A

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.
See Attachment A

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.
See Attachment A

7. How the agency involved small business in the development of the proposed rules.
See Attachment A

a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.
See Attachment A

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.
See Attachment A

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.
See Attachment A

- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.
See Attachment A

- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.
See Attachment A

- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.
See Attachment A

- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.
See Attachment A

* * *

Small Business Regulatory Review Board / DBEDT
Phone: (808) 586-2594 / Email: DBEDT.sbrb.info@hawaii.gov

This Statement may be found on the SBRB Website at: <http://dbedt.hawaii.gov/sbrb/resources/small-business-impact-statements>

Attachment A
Chapter: 4-8, HAR
SBRRB Pre-Public Hearing Statement
August 28, 2025

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.
 - The new HAR Chapter 4-8 amendments will enhance the Department of Agriculture and Biosecurity's (DAB) agricultural loan program by offering favorable interest rates of 4 per cent for most businesses farmers and 3 per cent for new and part-time farmers and selected categories.
 - These changes will help the Department of Agriculture and Biosecurity's Agricultural Loan Division to expand financing opportunities for business farmers with new maximum lending limits of \$1,500,000 purposed for assets acquisition such as farmland purchases, dwellings and capital farm improvements. The Agricultural Loan Division also offers farm operational loans with maximum limits of \$1,500,000 for operational needs such as seeds, supplies, chemicals, materials, farm equipment and working capital.
 - The new changes are expected to enhance diversified agriculture by making loan funding available to a larger cross-section of locally based agricultural businesses including; food hubs, food manufacturers, and co-operatives. The amended rules adds the "Crop Replacement Loan" category that will allow amounts up to \$2,500,000 for farms that are capable to develop economies of scales that can compete or replace large import crops.
 - Also introduced is "Lines of Credit" loans with limits up to \$100,000 that will give farmers more working capital options to offer retailers and wholesalers better purchasing terms and incentives.
2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.
 - These rules changes are not expected to adversely affect small business farmers. Farm applicants are expected to have a good credit history with sound financial management and follow a visible farm production business plan.
 - As part of any loan, debt servicing costs includes interest expense that will accrue proportionally with the loan's principal balance. To protect collateral asset values, insurance policies with premiums are often required to maintain loan security. These policies and expenses may include property

Attachment A
Chapter: 4-8, HAR
SBRRB Pre-Public Hearing Statement
August 28, 2025

insurance, liability insurance, and keyman life and/or disability insurance as specified conditions.

- If the proposed rule imposes a new or increased fee or fine:
 - No, there are no fee or fine increases. The newly proposed interest rates are more favorable than previous rates and will provide a savings in interest expense for farmers.
 - a) Amount of the current fee or fine and the last time it was increased.
 - none
 - b) Amount of the proposed fee or fine and the percentage increase.
 - none
 - c) Reason for the new or increased fee or fine.
 - none
 - d) Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.)
 - none
- 3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.
 - Today, the current local commercial prime lending rate is 7.5 per cent. Under the previous Department of Agriculture and Biosecurity's agricultural loan program rules, the interest rate would be 6.5% calculated by using the local commercial prime lending rate discounted by one (1) per cent for six (6) months (8/1/25 to 12/31/25). Under the new program, the interest rate is fixed at either 3% or 4%. These rates are more favorable for farmers than previous 6.5% rate and allow farmers with financing opportunities.

Attachment A
Chapter: 4-8, HAR
SBRRB Pre-Public Hearing Statement
August 28, 2025

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.
 - This Department of Agriculture and Biosecurity loan program is designed to enhance diversified agriculture by making loan funding available to a larger cross-section of agricultural businesses. Included are expanded categories for borrowers that support of local agriculture such as Food Hubs, Manufacturers and Cooperatives.
 - Also available are “Lines of Credit” with limits of \$100,000 and larger loan limits for asset acquisition loan up to \$1,500,000. A new category called “Crop Replacement loans” is now able to lend up to \$2,500,000 for farms or agricultural businesses that can develop economies of scales that can compete or replace large, imported crops.
5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.
 - none
6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.
 - The acquisition of farmland is a major obstacle for farmers in Hawaii. Historically, land values for housing and development have increased much faster than producing food from farming. Giving favorable loan terms for business farmers is a prominent long-term goal for this program.
7. How the agency involved small business in the development of the proposed rules.
 - The Department of Agriculture and Biosecurity and the Agricultural Loan Division has actively been monitoring the needs of farmers and determined the new interest rate formula. A priority was given to new and part-time farmers to give younger farmers and start-up farmers an incentive to commit towards venturing into local food production.

Attachment A
Chapter: 4-8, HAR
SBRRB Pre-Public Hearing Statement
August 28, 2025

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.
 - Yes, the Department of Agriculture and Biosecurity is always open to new innovations to increase local agriculture production and encourage new farming innovations that will foster food sustainability throughout the state.
8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.
 - None

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.
 - none
- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.
 - none
- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.
 - none
- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.
 - none
- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.
 - none

Listed below is a summary of the specific proposed changes to:

Chapter 4-8

Hawaii Administrative Rules.

Chapter 4-8 title is amended to address challenges and barriers that agricultural producers face in accessing capital necessary to cover the rising land and water costs, labor shortages and infrastructure needs for farmers, ranchers, and to expand their current operations. The Act 069 (2025) provides for the department to modify the state agricultural loan program to ensure equitable access to capital for farmers of all scales, with a focus on enabling sustainable, community-based and diversified production by small and mid-sized farms is essential to further Hawai'i's food security, economic resilience and self-sufficiency. Most of the participants would meet the statutory definition of small businesses.

The following are the changes under Chapter 4-5 Hawaii Administrative Rules are to be considered :

- §4-8-1 "Definitions":
 - "Food hub" definition is added
 - "Import replacement loans" definition is added
 - "Line of credit" definition is added

- §4-8-8 "Letters of decline" requirement is updated to one (1) credit denial from private lenders, members of farm credit systems, and the Farm Service Agency. No denials for certain new farmers

- §4-8-12 "Interest rates" are updated to a flat rate of four (4) per cent for most qualified Classes and three (3) per cent for new farmers and others specified loan classes. Interest and conditions for emergency loans will be determined by the Department of Agriculture board.

- §4-8-13 "Collateral" procedures are updated to change farmers home administration to Farm Service Agency.

- §4-8-20 "Line of credit loans" has been added to provide agricultural producers with liquidity to cover working capital and operational needs with credit that can be secured by sufficient crops, livestock, facility assets and/or credit.

- §4-8-20 "Subchapter 3" is deleted since the North Kohala Loan and Grant Program is currently not a relevant program.

DEPARTMENT OF AGRICULTURE AND BIOSECURITY

Amendment and Compilation of Chapter 4-8

Hawaii Administrative Rules

August 28, 2025

1. Chapter 4-8, Hawaii Administrative Rules, entitled
"Agricultural Loan Program Rules"

is amended and compiled to read as follows:

"HAWAII ADMINISTRATIVE RULES TITLE 4 DEPARTMENT OF
AGRICULTURE AND BIOSECURITY
SUBTITLE 2 AGRICULTURAL LOAN DIVISION CHAPTER 8
AGRICULTURAL LOAN PROGRAM RULES

Subchapter 1 Loan Applications

- §4-8-1 Definitions
- §4-8-2 Administration of agricultural loan
program
- §4-8-3 Qualified farmer applicants
- §4-8-4 New farmer applicants
- §4-8-5 Sound credit risk
- §4-8-6 Application for loans
- §4-8-7 Filing fee
- §4-8-8 Letters of decline
- §4-8-9 Restrictions on loan purpose
- §4-8-10 Restrictions on participating loans
- §4-8-11 Repayment term of loan
- §4-8-12 Interest rates
- §4-8-13 Collateral
- §4-8-14 Equity contribution
- §4-8-15 Emergency loans
- §4-8-16 Scope of emergency loans

- §4-8-17 Review, analysis, and recommendation
- §4-8-18 Loan closing
- §4-8-19 Disbursement
- §4-8-20 Line of credit loans

Subchapter 2 Loan Servicing

- §4-8-25 Administration
- §4-8-26 Right to inspect
- §4-8-27 Borrower responsibilities
- §4-8-28 Assumption of indebtedness
- §4-8-29 Waiver of payment and extension
- §4-8-30 Subordination and partial release
- §4-8-31 Application of payment
- §4-8-32 Refinancing and consolidation
- §4-8-33 Changes in participating loan
- §4-8-34 Default
- §4-8-35 Delinquent and problem loans
- §4-8-36 Attorney general accounts
- §4-8-37 Loans paid in full

Subchapter 3 North Kohala Loan and Grant Program

Loan Servicing-Repealed

- §§4-8-43 to §§4-8-48 Repealed
- §4-8-43 Administration
- §4-8-44 Right to inspect
- §4-8-45 Borrower's responsibilities
- §4-8-46 Repayment
- §4-8-47 Waiver of payment and extension
- §4-8-48 Refinancing

Subchapter 2 Applications

- §4-8-1 Definitions.** As used in this chapter:
- "Board" means the board of agriculture of the department of agriculture.
- "Chairperson" means the chairperson of the board of agriculture.
- "Consolidation" means to reorganize the financing of two or more debts.

"Department" means the department of agriculture.

"Division" means the agricultural loan division of the department of agriculture.

"Division head" means the agricultural loan division head.

"Extension" means extending the time within which the installments of principal may be paid.

"Extra payment" means that portion of total prepayments made during the course of the loan through liquidation or sale of secured assets.

"Food hub" means a business or organization that actively manages the aggregation, distribution, and marketing agricultural products from local and regional producers' operations.

"Import replacement loans" means loans that provide credit for qualified farmers to participate with crop expansion programs initiated by the state on a large-scale basis with the specific intent to compete with or replace imported crops into the State.

"Line of credit" means a secured revolving loan with a preset credit limit for farm operational expenses and to improve farm operations.

"Loan officer" means the agricultural loan division officer.

"Refinancing" means to renew or reorganize the financing of a debt.

"Refund" means that portion of loan funds which was deposited into a supervised checking account and returned to the State.

"Workout" means a plan to solve a delinquent or problem loan. [Eff 1/31/85; comp 9/20/86; am and Comp] (Auth: HRS §155-4) (Imp: HRS §155-4)

§4-8-2 Administration of agricultural loan program. Responsibility for administration of the agricultural loan program shall be placed within the agricultural loan division. [Eff 1/31/85; comp 9/20/86; 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §155-4)

§4-8-3 Qualified farmer applicants. (a) Qualified

farmer applicants shall have two or more years of experience in operating the applicant's own farm, of which most of the time shall have been spent on farming or most of the income shall have been derived from farming.

(b) The qualified farmer applicant's ability to repay the loan shall be based substantially on the operating results of the applicant's prior farming experience.

(c) Qualified farmer applicants shall provide satisfactory proof of farming, including but not limited to, tax returns and general excise tax license.

(d) Qualified farmer applicants shall authorize the department in writing to confirm the applicant's qualifications and any other information. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §§155-2, 155-4) (Imp: HRS §155-1)

§4-8-4 New farmer applicants. (a) When a new farmer applicant's qualifications are based on farming experience, the experience shall be relevant and contribute significantly towards the new farmer loan project.

(b) New farmer applicants shall provide satisfactory proof of qualifications, including but not limited to, a diploma, college transcripts, and general excise tax license.

(c) New farmer applicants shall authorize the department in writing to confirm the applicant's qualifications and any other information.

(d) The new farmer applicant's equity contribution towards the cost of the project may be by means other than cash. Non-cash equity contribution shall be reasonably valued and contribute significantly towards the project requirement as determined by the division.

(e) In accepting cash from loans as equity contribution, these loans shall be placed on standby, and repayment shall require the approval of the department. [Eff 1/31/85; [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §155-10)

§4-8-5 Sound credit risk. To be eligible for a loan, the applicant shall be a sound credit risk with the ability to repay the money borrowed, as determined by the department. The department's determination may be based on projections of income and expense with reasonable assumptions submitted by the applicant. Income from the applicant's farming activities shall be the sole criterion for the department's determination of the applicant's ability to repay the money borrowed. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §155-10)

§4-8-6 Application for loans. (a) The applicant for a loan shall file an application with the department at any of the following locations:

- 1) Agricultural Loan Division
State Department of Agriculture And
Biosecurity
1428 South King Street
Honolulu, Hawaii 96814
P.O. Box 22159,
Honolulu, Hawaii 96822
- 2) Agricultural Loan Division
State Department of Agriculture And
Biosecurity
P.O. Box 226
Captain Cook, Hawaii 96704
- 3) Agricultural Loan Division
State Department of Agriculture And
Biosecurity
P.O. Box 700
Wailuku, Maui, Hawaii 96793
- 4) State Department of Agriculture And
Biosecurity
P. O. Box 1671
Lihue, Kauai, Hawaii 96766

The application shall be filed on forms prescribed and furnished by the division. The division requires a

completed application for review. Financial statements prepared by an accountant in a format acceptable to the division may be provided as part of the application. The division may require the applicant to provide supporting documentation for the information submitted in the application. The division may require the applicant to provide written authorization to verify or otherwise secure relevant information from third parties such as other creditors of the applicant. The application and any prepared financial statements shall be signed by the applicant or the applicant's authorized representative. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §155-4)

§4-8-7 Filing fee. The department does not charge a filing fee for any application. However, the applicant shall pay for any actual expenses incurred, as provided in section 4-8-18. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §155-4)

§4-8-8 Letters of decline. a) The division requires that each direct loan application shall include letters of decline as follows:

- 1) The applicant's bank of account (private lender);
- 2) One other private lender;
- 3) Federal Land Bank Association of Hawaii for classes "A" and "B" loans and for classes "D" and "F" loans where loans are primarily for class "A" purposes;
- 4) Hawaii Production Credit Association for class "C" loans and for classes "D" and "F" loans where loans are primarily for class "C" purposes; ~~Sacramento Bank for Cooperatives or their authorized representative for class "E" loans; and~~
- 5) ~~Farmers Home Administration of the United States Department of Agriculture.]~~

a) Loans authorized by this chapter shall require one credit denial. This requirement shall be waived

for new farmer loans for \$100,000 or less for farm trainees and recent college graduates with a degree in agriculture. This requirement may also be waived by the board of agriculture for emergency loans. Credit denials may be accepted from any of the following:

- (1) Private lending institutions.
- (2) Members of the Farm Credit System; or
- (3) The United States Department of Agriculture.

(b) [~~The division requires letters of decline for participating loans~~] To be considered for a participation loan, applicant must receive a credit denial from the participating private lender, Farm Credit System, [and] or from the [~~Farmers Home Administration~~] Farm Service Agency of the United States Department of Agriculture. If a substantial part of a proposed participating loan is to refinance a debt held by another private lender who also has a participating agreement with the State, a letter of decline will be required from that lender. [~~also-~~]

(c) To facilitate processing of class "D" emergency loans, the division may accept a blanket letter of decline from a lender to cover a specific commodity group or area which the lender will not finance because of the lender's policy or where the financial situation will not warrant extension of credit by the lender. [Eff 1/31/85; comp 9/20/86; am and comp] (Auth: HRS §155-4) (Imp: HRS §§155-3, 155-6, 155-8)

§4-8-9 Restrictions on loan purpose. (a) The applicant's reasons for requesting the loan shall be relevant to encouraging the growth, development, and well-being of agriculture in the State.

(b) Loan funds for vehicle purchase may be provided by the department, but only for vehicles which are clearly suitable for agricultural purposes, such as trucks, pickup and panel trucks, jeeps and other multi-purpose vehicles. Loan funds for vehicle purchase shall not be provided for passenger cars.

(c) Loan funds shall not be provided by the department if funds are to be used in any way for the production or keeping of:

- (1) Any animal that will be sold, kept, or used for fighting or baiting as defined and prohibited under section 711-1109, Hawaii Revised Statutes;
- (2) Any animal that will be sold, kept, or used as a pet, including but not limited to, a dog, cat, canary, parakeet, or any other animal life not used as work stock or for agricultural production; or
- (3) Any plants whose possession, use, or products are prohibited by law. [Eff 1/31/85; comp 9/20/86; comp _____] (Auth: HRS §155-4) (Imp: HRS §§155-2, 155- 10, 155-12)

§4-8-10 Restrictions on participating loans.

a) Except where there is an unusual danger of natural catastrophe or economic hardship, the State's share of a loan in participation with a private lender shall not exceed seventy-five per cent of the principal amount of the loan made to a qualified farmer. The State's share of a participating loan may be the legal maximum of ninety per cent when the loan applicant operates in a danger area (such as the Puna-rift zone) or when the major portion of the borrower's income is from a commodity affected by prolonged or severe economic difficulties such as depressed prices, disease, weather, or other circumstances of fairly wide impact on the commodity group. Ninety per cent participation shall be for class "C" and "D" loans only, since it is not the intent of the department to encourage permanent expansion in danger areas or uneconomic commodity groups.

b) Out of the interest collected, the department shall pay the participating private lender a service fee as follows:

<u>Private Lender's Share of Loan</u>	<u>Allowable Service Fee</u>
29% or less participation	1/2 of 1% on the State's unpaid principal balance.

30% to 39% participation	3/4 of 1% on the State's unpaid principal balance.
40% or more participation	1% on the State's unpaid principal balance.

c) Where all or any portion of a participating loan is to be used to refinance existing loans from participating lenders, the State's share of the amount to be refinanced shall not exceed fifty per cent. In a situation where it is in the best interest of the state as determined by the department, the chairperson may waive this restriction. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, §155-6)

§4-8-11 Repayment term of loan. The department shall determine the repayment term of the loan based on factors such as the loan's purpose, the useful life of the items being financed, the applicant's repayment ability, and the financial condition of the applicant. [Eff 1/31/85; comp 9/20/86; comp] (Auth: §HRS 155-4) (Imp: HRS §155-13)

§4-8-12 Interest rates. ~~[The date of loan approval by the chairperson or the board of agriculture shall be used in determining the applicable interest rate for a similar type loan made by the appropriate farm credit bank.]~~ Loans shall bear simple interest on the unpaid principal balance, charged on the actual amount disbursed to the borrower. The interest rate on loans of class "A", "B", "C", "E", "G", and "J" shall be at a rate of four per cent a year. The interest rate of class "D", "F", "H", "I", and "K" loans shall be three per cent a year. [Eff 1/31/85; comp 9/20/86; am and comp] (Auth: HRS §155-4) (Imp: HRS §155-8)

§4-8-13 Collateral. (a) Adequacy of collateral shall be determined by the department. For purposes of

land purchase and improvements, the department shall require a real estate mortgage recordable at the bureau of conveyances or the land court of the State of Hawaii. A non-farm recordable real estate mortgage with adequate value may be substituted, at the department's discretion. Chattels, using a security agreement and a financing statement, shall be used as primary collateral for farm operating loans.

(a) Where it is determined by the department that there is adequate collateral but questionable repayment history, limited life on security such as crops and livestock, or where the borrower has outstanding loan from several sources, a third or fourth mortgage may be taken as additional collateral to secure the loan. But in no event shall a third or fourth mortgage be the primary collateral.

(b) The department may require an appraisal for real estate and improvements. Whenever practicable, an independent appraiser shall be utilized. The applicant shall be responsible for hiring an independent appraiser at the applicant's own expense, and the applicant shall pay for all costs incurred in the appraisal.

(c) Appraisals made by bank, [~~farmers home administration~~] Farm Service Agency, and other mortgage lenders may be accepted.

(d) Loan officers may appraise chattels, crops, and other assets.

(e) In the event of a dispute, a second appraisal shall be required. [Eff 1/31/85; comp 9/20/86; am and comp] (Auth: HRS §155-4) (Imp: HRS §§155-10, 155-11)

§4-8-14 Equity contribution. (a) The department may require a reasonable cash contribution from an applicant to purchase equipment or other capital items or to complete the project. The department may modify the repayment term based on the amount of applicant's equity contribution.

(b) Cash, real property, farm equipment, crops, and other assets which contribute significantly toward the project may be accepted as equity contribution.

The division shall determine whether non-cash equity contribution contributes significantly toward the project. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-10, 155-11)

§4-8-15 Emergency loans. The board may implement an emergency loan program under the following circumstances:

- (1) The emergency shall involve significant Economic loss of an agricultural commodity or significant damage to agriculture in a county or an island;
- (2) Loans are not available from any other agency of the state, federal, or county governments, and private lenders are unwilling to lend under emergency conditions; and
- (3) The governor has proclaimed an emergency. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §155-9)

§4-8-16 Scope of emergency loans. (a) An emergency loan is intended to allow the applicant to continue farming at a level comparable to the applicant's activities immediately prior to losses from the emergency. Replacements for losses of facility and equipment must contribute significantly to farming and shall be reasonably similar to damaged or loss items.

- (b) An emergency loan shall not be provided to:
 - (1) Establish an applicant in farming nor to expand substantially the operations of the applicant carried on immediately prior to the emergency;
 - (2) Enable an applicant to reorganize farm or Ranching operations; or
 - (3) An applicant not affected by the emergency.
- (c) Since an emergency loan involves higher than normal credit risk, the loan shall be made only where a sound basis for credit exists and if there is reasonable assurance that the loan will be repaid in full. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-

Imp: HRS §§155-4, 155-11, 155-12)

§4-8-17 Review, analysis, and recommendation.

(a) The applicant shall be responsible for completing the application. Information shall be current with necessary supporting documents or exhibits. The loan officer shall inform the applicant of any deficiency. If the applicant fails to complete the application within a reasonable period of time, the incomplete application may be canceled by the department. The applicant may submit a new application with completed information.

(b) Each application shall be subject to assessment of credit factors such as management ability, credit history, repayment ability, financial position, adequacy of security, and past performance. A loan recommended for approval by the loan officer may include approval conditions and shall be submitted to the division head for review.

(c) The division head shall review each application for compliance with this chapter and chapter 155, Hawaii Revised Statutes.

(d) A loan application recommended for approval by the division head shall be submitted to the chairperson for approval by the board only if there are funds available. Should it become necessary because of a scarcity of funds to restrict loan activities, the first priority shall be given to participating loans.

(e) The board may approve or disapprove a submitted application and may modify or add to its approval conditions. The chairperson may approve or disapprove a submitted application and may modify or add to its approval conditions, where the requested amount plus any principal balance on existing loans to the applicant does not exceed [~~\$25,000~~] \$50,000 of State funds. [Eff 1/31/86; comp 9/20/86; am and comp] (Auth: HRS §155-4) (Imp: HRS §155-4)

§4-8-18 Loan closing. (a) The applicant whose loan has been approved shall be responsible for:

- (1) Providing necessary documents, such as assignment of insurance, and compliance with

- the loan approval conditions;
- (2) Providing the department with a preliminary report and a certificate of title, lien letter, or title insurance covering the real property being used as security showing lien position as approved by the board. A title company or escrow company shall be utilized, whenever applicable, and the applicant shall be responsible for the costs;
 - (3) Hiring an attorney at the applicant's own expense to draft the real estate mortgage (in fee or leasehold) and other documents, as required. Mortgages shall be submitted to the department of the attorney general for review and approval as to form; and
 - (4) Paying for the actual costs incurred in closing the loan, such as appraisals, lien searches, title searches, document preparation, and any work in connection with the loan that is outside the department's scope of activities.

(b) Direct loans shall be closed by the division staff. The borrower shall execute documents before a notary public where required. Execution of other documents shall be acknowledged by the loan officer.

(c) The applicable approval conditions of the loan shall be met to the satisfaction of the department. The borrower is responsible for compliance with the approval conditions.

(d) The private lender shall be responsible for closing participating and insured loans. [Eff 1/31/85; comp 9/20/86; comp _____] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-11, 155-12)

§4-8-19 Disbursement of loan funds. (a) Loan funds shall be disbursed only after the lien instruments have been recorded at the bureau ~~[of]~~ of conveyances of the State of Hawaii.

(b) The request for funds shall be initiated by the borrower and is subject to approval by the loan officer.

(c) Disbursements shall be made according to

approved loan purpose. The borrower may request single or multi-disbursements, subject to approval by the loan officer.

(d) For multi-disbursements, loan funds shall be disbursed through a supervised account opened at a bank or a savings and loan institution. A deposit agreement shall be executed by the borrower, the financial institution, and the State.

(e) When disbursement of loan funds involve single or only a few payments that are easily acknowledgeable such as for purchase of land or equipment, direct disbursement can be made to the escrow company or vendor. Acknowledgement shall be required.

(f) Any change in the use of loan funds requires the prior written approval of the department.

(g) The borrower shall provide the division with copies of invoices or statements prior to disbursements. [Eff 1/31/85; am and comp 9/20/86; am and comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-12)

§4-8-20 Line of credit loans. (a) Line of Credit Loans requires monthly interest only payments. Monthly interest only payments may be waived if it can be demonstrated to division satisfaction that funds are used to fund crops or livestock and repayment of the Line of Credit Loan will be made upon sale of said crop or livestock. Approval of such waiver may be made by the Board.

(b) If the line of credit has been delinquent for 6 months, the department, at its sole discretion, may convert the line to an operating term loan.

(c) The Division will conduct annual reviews of the line of credit borrowers which may include year-end financial statements, annual tax returns or credit reports.

(d) The borrower must request for drawings on the line of credit to the division on the prescribed forms and include the purpose or use of the funds being drawn. A check of the principal balance of the credit line to ensure no drawings are made in excess of the authorized limits. [Eff] (Auth:

HRS §155-4)

Subchapter 2 Loan Servicing

§4-8-25 Administration. (a) The division shall have the following powers:

- (1) To accept and process applications for all Types of loan applications as provided in chapter 155, Hawaii Revised Statutes;
- (2) To disapprove loan applications in all cases Where disapproval is based upon the applicant's inability to meet the requirements, purposes, and policies of the agricultural loan program;
- (3) To make personal risk investigations in connection with loan applications;
- (4) To close loans and disburse loan proceeds;
- (5) To collect amounts due on loans;
- (6) To have borrowers maintain insurance policies and coverage in sufficient amounts to protect the State's security interests in the loans;
- (7) To determine when to file claim against estates of deceased borrowers and to file proper claims;
- (8) To recommend for board action final determination as to foreclosure of direct loans and to determine the date of call in such cases; and
- (9) To invest idle funds in time certificates of Deposit and other investments authorized by the department of budget and finance[+].

(b) The chairperson shall have the following powers:

- (1) To execute legal documents on the board's behalf after official policy-making determinations have been decided by the board;
- (2) To approve applications for release of Personal liability;
- (3) To approve change in use of loan funds and installment dates, loan transfers, assignment of loans, loan workouts and

promissory note. [Eff 1/31/85; comp 9/20/86;
comp] Auth: HRS §155-4) (Imp: HRS §§155-
4, 155-12, 155-13)

§4-8-28 Assumption of indebtedness. Assumption of indebtedness may be considered if the person which proposes to assume the indebtedness is eligible under section 155-10, Hawaii Revised Statutes. The maker of the note cannot be released on the assumption of the indebtedness by others. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-10, 155-11)

§4-8-29 Waiver of payment and extension. (a) When inability to meet a scheduled payment is caused by a natural catastrophe, depressed prices, or other external factors beyond the borrower's control, the borrower may request the department for a waiver of payment. In its discretion, the department may grant the waiver. A waiver is normally for a limited period of six months or less at which time the borrower's situation shall be reviewed by the division. The department shall not grant a waiver where reasonable assurance of repayment in the future is lacking, collateral for the loan will be jeopardized, or where the borrower otherwise has not complied with the loan requirements.

(b) Upon request for waiver, the chairperson may grant an extension for more than six months where the division finds that:

- (1) The borrower cannot meet payment schedule even after a waiver of six months, because of prolonged natural or economic disaster;
- (2) The borrower cannot meet more than fifty per cent of its annual payment; and
- (3) The borrower would require a period of one year or longer to recover from the effects of depressed prices, natural catastrophe, or other external factors beyond borrower's control.

(c) If the department grants an extension, the extension may be subject to any one or more of the

following conditions:

- (1) The borrower shall agree to special conditions with regard to extension.
- (2) The interest on the borrower's existing loans from the department shall be brought to current status.
- (3) The borrower shall make monthly payments on the existing loans from the department through an assignment of income.
- (4) There shall be a year end analysis and review of the borrower's financial status.
[Eff 1/31/85; comp 9/20/86;
comp _____] (Auth: HRS §155-4) (Imp:
HRS §§155-4, 155-13)

§4-8-30 Subordination and partial release. (a) A direct loan borrower may apply to the division for a subordination or partial release of collateral. The division will review such requests on a case-by-case basis.

(b) The chairperson may approve a request for subordination or partial release if the borrower meets any one or more of the following conditions:

- (1) The borrower shall reduce its loan balance;
- (2) The borrower is current on loan payments and there is sufficient security to cover requests;
- (3) The borrower shall add to or substitute the Security with other security of better value (especially for borrowers with average or below average performance); and
- (4) The borrower shall strengthen the State's Security position by assigning payments to the department through a person, a bank, a wholesaler, or a cooperative, and the borrower shall bring all its delinquent loans to current status. [Eff 1/31/85; comp 9/20/86;
comp _____] (Auth: HRS §155-4) (Imp:
HRS §155-4)

§4-8-31 Application of payment. (a) Refund and canceled undisbursed funds shall be applied to the

principal and returned to the loan revolving fund.

(b) The department may apply payment to any loan outstanding in the case of a borrower with multiple loans from the department. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4,155-13)

§4-8-32 Refinancing and consolidation.

Refinancing and consolidation may be considered when the loan meets the following criteria:

- (1) The loan is delinquent, and part of the Workout requires a new loan. Refinancing will cure delinquency or improve the cash flow situation, or both;
- (2) The borrower's financial condition will be improved; and
- (3) The adequacy of the security will be unimpaired, or it may be improved. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-13)

§4-8-33 Changes in participating loan. On all participating loans, any request for changes shall be initiated by the private lender, with recommendation for concurrence from the loan officer through the division head and disposition by the chairperson. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-6)

§4-8-34 Default. (a) Default, whether in the payment of any debt or in the performance of any covenant or agreement, shall constitute default under all instruments evidencing a debt from the borrower to the State.

(b) Upon such a default, the State, at its option, may declare all or any part of that indebtedness immediately due and payable.

(c) Failure of the State to exercise this option shall not constitute a waiver of the State's right to exercise the option in the event of any subsequent default. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-

4, 155-12)

§4-8-35 Delinquent and problem loans. The division shall review delinquent and problem accounts to determine whether or not defaults are being satisfactorily resolved, acceptable repayment arrangements are in effect, or if a satisfactory repayment arrangement can be worked out. Any workout repayment plan shall be subject to periodic review, normally every six months. If the division determines that there is no satisfactory workout of a delinquent account or remedies to other defaults, the account shall be referred to the board for appropriate action. The board may refer the delinquent account to the attorney general for appropriate action where:

- (1) The borrower has failed to maintain workout arrangements or otherwise remedy defaults; or
- (2) Legal action is required to protect the State's interest; or
- (3) The division's security position is threatened by the borrower or by the actions of the borrower's other creditors or vendors; or
- (4) there is no financial or other remedy to solve the borrower's breach or default. [Eff 1/31/85; comp 9/20/86; comp]
Auth: HRS §155-4) (Imp: HRS §§155-4, 155- 12)

§4-8-36 Attorney general accounts. (a) The attorney general may act on behalf of the department to protect its interest in security for loan provided to borrowers and to otherwise pursue legal measures to effect collection on delinquent accounts.

(b) The attorney general shall provide the board with timely reports on the status of delinquent accounts. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-12)

§4-8-37 Loans paid in full. Upon payment in full, the collateral shall be released by the department through its chairperson unless the collateral is

pledged to secure another debt to the State or department. [Eff 1/31/85; comp 9/20/86; comp] (Auth: HRS §155-4) (Imp: HRS §§155-4, 155-11)

[Subchapter 3

~~NORTH KOHALA LOAN AND GRANT PROGRAM- LOAN SERVICING~~

~~Historical Note: This subchapter is based substantially upon Regulation No. 1, entitled "North Kohala Loan and Grant Program," of the Department of Agriculture.] [Eff 3/12/73; R] 9/20/86]~~

~~§4-8-43 Administration. Responsibility for the administration of the North Kohala loan and grant program shall be placed within the department of agriculture.] [Eff and comp 9/20/86; R] (Auth: SLH 1972, Act 197, §3) (Imp: SLH 1972, Act 197, §3)~~

~~§4-8-44 Right to inspect. The department or its authorized representative shall have the right to inspect, at reasonable hours, the physical facilities, the books and records of the borrower in connection with the administration of the loan under the North Kohala loan and grant program.] [Eff and comp 9/20/86; R] (Auth: SLH 1972, Act 197, §3) (Imp: SLH 1972, Act 197, §3)~~

~~[§4-8-45 Borrower's responsibilities. The borrower or guarantor shall: Submit to the department an annual financial statement during the life of the loan and such interim statements and reports as may be requested by the department;~~

- ~~(1) Comply with the term loan agreement, which may be amended from time to time with approval by the department and concurred by the authorized representative of the county of Hawaii;~~
- ~~(2) Keep the department informed on any and all changes concerning security and other major~~

- ~~changes in the operation;~~
- ~~(3) Promptly provide information and documents to the department upon request; and~~
 - ~~(4) Repay loans made under the North Kohala loan and grant program in accordance with the terms of the promissory note.] [Eff and comp 9/20/86; R] (Auth: SLH 1972, Act 197, §3) (Imp: SLH 1972, Act 197, §3)~~

~~§4-8-46 Repayment. (a) Loans made shall be repaid in accordance with the terms of the note and payments shall be applied first to interest then to principal.~~

~~(b) The department shall transmit repayments to the State and County of Hawaii in accordance with appropriate contractual agreements.~~

~~(c) Additional payments in any sums, or the payment of the entire principal may be made at any date within the time period of the loan without penalty. [Eff and comp 9/20/86; R] (Auth: SLH 1972, Act 197, §3) (Imp: SLH 1972, Act 197, §3)~~

~~[§4-8-47 Waiver of payment and extension. (a) The department, with the concurrence of the county of Hawaii, may defer payment of the installments of principal for a period not to exceed two years.~~

~~(b) The borrower shall agree to keep interest payments current.] [Eff and comp 9/20/86; R] (Auth: SLH 1972, Act 197, §3) (Imp: SLH 1972, Act 197, §3)~~

~~[§4-8-48 Refinancing. The department may require the borrower to refinance the balance owed on any direct loan as soon as the borrower is able to obtain credit from other sources at standard rates and terms.]" [Eff and comp 9/20/86; R] (Auth: SLH 1972, Act 197, §3) (Imp: SLH)~~

2. Material, except source notes and other notes, to be repealed is bracketed and stricken. New material is underscored.

3. Additions to update source notes and other notes to reflect these amendments and compilation are not underscored.

4. These amendments to and compilation of chapter 16-23, Hawaii Administrative Rules shall take effect ten days after filing with the Office of the Lieutenant Governor; provided that the implementation of the amendments relating to the Hawaii Joint Underwriting Plan rules and rates contained herein shall occur on October 1, 1982 for renewal policies effective on or after that date; provided further that implementation of the amendments to section 16-23-11 relating to required optional additional coverage shall occur on December 1, 1982.

I certify that the foregoing are copies of the rules, drafted in the Ramseyer format pursuant to the requirements of section 91-4.1, Hawaii Revised Statutes, which were adopted on August 2, 1982 and filed with the Office of the Lieutenant Governor.

MARY G. F. BITTERMAN
Director of Commerce and
Consumer Affairs

APPROVED AS TO FORM:

Deputy Attorney General

IV. Administrative Matters

A. Update on the Board's Upcoming Advocacy Activities and Programs in accordance with the Board's Powers under Section 201M-5, Hawaii Revised Statutes (HRS)

1. Update on the Business Revitalization Taskforce's most current meeting pursuant to Act 142 (Sessions Law Hawaii 2024, Senate Bill 2974 Relating to Economic Development) – Mandates that DBEDT establish a task force in order to identify methods to improve Hawaii's general economic competitiveness and business climate, including the mitigations of regulatory and tax burdens – *No Attachment*
2. Update on the Simplifying Permitting for Enhanced Economic Development (SPEED) Task Force's most recent meeting pursuant to Act 133 to identify actions taken challenges encountered, and legislative measures necessary to facilitate, expediate, and coordinate state and intergovernmental permit processes; and appropriates funds – *No Attachment*
3. Review and Update of Board's "Discussion Leader Assignments" for the State and County Agencies' Hawaii Administrative Rules
4. Update and Discussion on Becker Communications Inc., regarding the Board's Small Business Outreach – *No Attachment*
5. Presentations to Industry Associations – *No Attachment*
6. Staff's Small Business Outreach – *No Attachment*

DISCUSSION LEADER ASSIGNMENTS

(SBRRB / SBRRB / Members / DiscussionLeaderAssignments)

1. Office of the Governor <http://governor.hawaii.gov>

Address: Governor Josh Green, M.D.
Executive Chambers
State Capitol
Honolulu, HI 96813

Phone: (808) 586-0034
Fax: (808) 586-0006

Discussion Leader: Jonathan Shick
Back-up Discussion Leader: Mary Albitz

2. Office of the Lieutenant Governor <http://ltgov.hawaii.gov>

Address: Lieutenant Governor Sylvia Luke
State Capitol, Fifth Floor
Honolulu, HI 96813

Phone: **Oahu/** (808) 586-0255
Maui/ 984-2400 ext. 60255
Hawaii/ 974-4000 ext. 60255
Kauai/ 274-3141 ext. 60255
Molokai/Lanai/ 1(800) 468-4644 ext. 60255
Fax: (808) 586-0231

Discussion Leader: Mary Albitz
Back-up Discussion Leader: Sanford Morioka

3. Department of Accounting & General Services <http://ags.hawaii.gov>

Address: Keith Regan, Comptroller
Kalanimoku Building
1151 Punchbowl Street
Honolulu, HI 96813

Phone: (808) 586-0400
Fax: (808) 586-0775
Email: dags@hawaii.gov

Discussion Leader: Mark Ritchie
Back-up Discussion Leader: Mary Albitz

4. Department of Agriculture <http://hdoa.hawaii.gov>

Address: Sharon Hurd, Chairperson
Board of Agriculture
1428 South King Street
Honolulu, HI 96814

Phone: (808) 973-9550
Fax: (808) 973-9613
Email: hdoa.info@hawaii.gov

Discussion Leader: Nikki Ige
Back-up Discussion Leader: James Kimo Lee

5. Department of the Attorney General <http://ag.hawaii.gov>

Address: Anne Lopez, Attorney General
Hale Auhau
425 Queen Street
Honolulu, HI 96813

Phone: (808) 586-1282
Fax: (808) 586-1239

Discussion Leader: Nikki Ige
Back-up Discussion Leader: Robert Cundiff

6. Department of Budget & Finance <http://budget.hawaii.gov>

Address: Luis Salaveria, Director Phone: (808) 586-1518
P.O. Box 150 Fax: (808) 586-1976
Honolulu, HI 96810 Email: HI.BudgetandFinance@hawaii.gov

Discussion Leader: Mark Ritchie
Back-up Discussion Leader: Garth Yamanaka

7. Public Utilities Commission..... <http://puc.hawaii.gov>

Address: Leo R. Asuncion, Jr., Chair Phone: (808) 586-2020
Kekuanaoa Building Fax: (808)586-2066
465 South King Street, Room 103 Email: puc@hawaii.gov
Honolulu, HI 96813

Discussion Leader: Tessa Gomes
Back-up Discussion Leader: Jonathan Shick

8. Department of Business, Eco Dev. & Tourism..... <http://dbedt.hawaii.gov>

Address: James Kunane Tokioka, Director Phone: (808) 586-2355
P.O. Box 2359 Fax: (808) 586-2377
Honolulu, HI 96804 Email: dbedt.director@hawaii.gov

Discussion Leader: Robert Cundiff
Back-up Discussion Leader: Tessa Gomes

9. Department of Commerce & Consumer Affairs..... <http://cca.hawaii.gov>

Address: Nadine Ando, Director Phone: (808) 586-2850
335 Merchant Street Fax: (808) 586-2856
Honolulu, HI 96813 Email: dcca@dcca.hawaii.gov

Discussion Leader: Tessa Gomes
Back-up Discussion Leader: Mary Albitz

10. Department of Defense..... <http://dod.hawaii.gov>

Address: Major General Kenneth Hara, Phone: (808) 733-4246
Office of the Adjutant General Fax: (808) 733-4499
3949 Diamond Head Road
Honolulu, HI 96816

Discussion Leader: Dr. Jennifer Salisbury
Back-up Discussion Leader: Mark Ritchie

11. Department of Education..... <http://hawaiipublicschools.org>

Address: Keith Hayashi, Superintendent
1390 Miller Street
Honolulu, HI 96813

Phone: (808) 586-3230
Fax: (808) 586-3314
Email: doe_info@hawaiidoe.org

Discussion Leader: Robert Cundiff
Back-up Discussion Leader: Dr. Jennifer Salisbury

12. Department of Hawaiian Home Lands..... <http://dhhl.hawaii.gov>

Address: Kali Watson, Chairperson
P.O. Box 1879
Honolulu, HI 96805

Phone: (808) 620-9501
Fax: (808) 620-9529
Email: dhhl.hawaii@gmail.com

Discussion Leader: James Kimo Lee
Back-up Discussion Leader: Garth Yamanaka

13. Department of Health..... <http://health.hawaii.gov>

Address: Dr. Kenneth Fink, MD, Director
1250 Punchbowl Street
Honolulu, HI 96813

Phone: (808) 586-4410
Fax: (808) 586-4368
Email: webmail@doh.hawaii.gov

Discussion Leader: Sanford Morioka
Back-up Discussion Leader: Mary Albitz

14. Department of Human Resources Development..... <http://hrd.hawaii.gov>

Address: Brenna Hashimoto, Director
235 South Beretania Street, Suite 1400
Honolulu, HI 96813

Phone: (808) 587-1100
Fax: (808) 587-1106
Email: dhrd@hawaii.gov

Discussion Leader: Sanford Morioka
Back-up Discussion Leader: Dr. Jennifer Salisbury

15. Department of Human Services..... <http://humanservices.hawaii.gov>

Address: Ryan Yamane, Director
P.O. Box 339
Honolulu, HI 96809-0339

Phone: (808) 586-4993
Fax: (808) 586-4890
Email: dhs@dhs.hawaii.gov

Discussion Leader: Garth Yamanaka
Back-up Discussion Leader: Sanford Morioka

16. Department of Labor & Industrial Relations..... <http://labor.hawaii.gov>

Address: Jade Butay, Director
830 Punchbowl Street
Honolulu, HI 96813

Phone: (808) 586-8844
Fax: (808) 586-9099
Email: dlir.director@hawaii.gov

Discussion Leader: Mary Albitz
Back-up Discussion Leader: Tessa Gomes

17. Department of Land and Natural Resources..... <http://dlnr.hawaii.gov>

Address: Dawn Chang, Chairperson
Kalanimoku Building
1151 Punchbowl Street
Honolulu, HI 96813

Phone: (808) 587-0401
Fax: (808) 587-0390
E-mail: dlnr@hawaii.gov

Discussion Leader: Jonathan Shick
Back-up Discussion Leader: Dr. Jennifer Salisbury

18. Department of Public Safety..... <http://dps.hawaii.gov>

Address: Tommy Johnson, Director
919 Ala Moana Boulevard, 4th Floor
Honolulu, HI 96814

Phone: (808) 587-1288
Fax: (808) 587-1282
Email: psd.office.of.the.director@hawaii.gov

Discussion Leader: Jonathan Shick
Back-up Discussion Leader: Nikki Ige

19. Department of Taxation..... <http://tax.Hawaii.gov>

Address: Gary Suganuma, Director
P.O. Box 259
Honolulu, HI 96809-0259

Phone: (808) 587-1540
Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

Discussion Leader: Garth Yamanaka
Back-up Discussion Leader: Nikki Ige

20. Department of Transportation..... <http://hidot.hawaii.gov>

Address: Ed Sniffen, Director
AliiAIMoku Building
869 Punchbowl Street, Room 509
Honolulu, HI 96813

Phone: (808) 587-2150
Fax: (808) 587-2167

Discussion Leader: James Kimo Lee
Back-up Discussion Leader: Sanford Morioka

21. University of Hawaii..... <http://www.hawaii.edu>

Address: Wendy Hensel, President
Bachman Hall, Room 202
2444 Dole Street
Honolulu, HI 96822

Phone: (808) 956-7651
Email: david@hawaii.edu

Address: Lee Putnam, Chair, Board of Regents
Bachman Hall, Room 209
2444 Dole Street
Honolulu, HI 96822

Phone: (808) 956-8213
Fax: (808) 956-5156
Email: bor@hawaii.edu

Discussion Leader: Jonathan Shick
Back-up Discussion Leader: Mark Ritchie

22. City and County of Honolulu..... <http://www.honolulu.gov/>

Address: **Rick Blangiardi, Mayor**
530 South King Street, Room 300
Honolulu, HI 96813

Phone: (808) 768-4141

Discussion Leader: Jonathan Shick
Back-up Discussion Leader: Tessa Gomes

23. County of Maui..... <https://www.mauicounty.gov/>

Address: **Richard T. Bissen, Jr., Mayor**
200 S. High St.
Kalana O Maui Bldg 9th Fl.
Wailuku, HI 96793

Phone: (808) 270-7855

Discussion Leader: Dr. Jennifer Salisbury
Back-up Discussion Leader: Mary Albitz

24. County of Hawai'i..... <https://www.hawaiicounty.gov/>

Address: **Kimo Alameda, Mayor**

Phone: (808) 961-8211

East Hawai'i
25 Aupuni Street
Hilo, HI 96720

West Hawai'i
74-5044 Ane Keohokalole Highway
Bldg C
Kailua-Kona, HI 96740

Phone: (808) 323-4444

Discussion Leader: Garth Yamanaka
Back-up Discussion Leader: James Kimo Lee

25. County of Kaua'i.....<https://www.kauai.gov/Mayor>

Address: **Derek S.K. Kawakami, Mayor**
4444 Rice St., Suite 235
Lihue, HI 96766

Phone: (808) 241-4900
Email:mayor@kauai.gov

Discussion Leader: Nikki Ige
Back-up Discussion Leader: Jonathan Shick