

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

The Internal Revenue (IRS) has changed the Form W-4 for the year 2020 and federal allowances have been removed. Since federal allowances have been removed, the new Form W-4 cannot be used for California purposes. Therefore, all newly hired employees and any existing employees that wish to change the number of California withholding allowances, must provide a DE 4 to their employer. If your existing employee wishes to keep the same number of California withholding allowances used in 2019 and prior, then a new DE 4 is not needed.

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A - WAGE BRACKET TABLE METHOD (**Limited to wages/salaries less than \$1 million**)
- METHOD B - EXACT CALCULATION METHOD

METHOD A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

METHOD B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION section.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research and Modeling Section – 516, Mail Stop A-351
PO Box 942840, Sacramento, CA 94240.

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: To avoid underwithholding of state income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse, **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on a DE 4 must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If an existing Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances; **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

METHOD A - WAGE BRACKET TABLE METHOD; or
METHOD B - EXACT CALCULATION METHOD

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of the DE 4.

If an existing Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 5 of Form W-4, minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

METHOD A - WAGE BRACKET TABLE METHOD

To determine the amount of tax to be withheld, follow these steps:

- Step 1** Determine if the employee's gross wages are **less** than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE". If so, no income tax is required to be withheld.
- Step 2** If the employee claims any additional withholding allowances for deductions, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.
- Step 3** Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.
- Step 4** Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of \$900, married, and claiming five withholding allowances on Form W-4 or DE 4, three of which are for estimated deductions.

- Step 1** Earnings for the weekly pay period of \$900 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$579); therefore, income tax should be withheld.
- Step 2**
- | | |
|---|-----------------|
| Earnings for the payroll period: | \$900.00 |
| Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE:" | -58.00 |
| Salaries and wages subject to withholding: | <u>\$842.00</u> |
- Step 3**
- | | |
|--|----------|
| Total number of withholding allowances claimed: | 5 |
| Subtract number of estimated deduction allowances claimed: | -3 |
| Net allowances for tax computation purposes: | <u>2</u> |
- Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842 with two deductions) to arrive at the amount of tax to be withheld. \$5.97

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,500, married, and claiming six withholding allowances on Form W-4 or DE 4, four of which are for estimated deductions.

- Step 1** Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$2,507); therefore, income tax should be withheld.
- Step 2**
- | | |
|---|-------------------|
| Earnings for the payroll period: | \$3,500.00 |
| Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE:" | -333.00 |
| Salaries and wages subject to withholding: | <u>\$3,167.00</u> |
- Step 3**
- | | |
|--|----------|
| Total number of withholding allowances claimed: | 6 |
| Subtract number of estimated deduction allowances claimed: | -4 |
| Net allowances for tax computation purposes: | <u>2</u> |
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,167 with two deductions) to arrive at the amount of tax to be withheld. \$15.04

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

METHOD A--WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED <u>ALLOWANCES ON DE 4 OR FORM W-4</u>		UNMARRIED HEAD OF HOUSEHOLD
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$289	\$289	\$579	\$579
BIWEEKLY	\$579	\$579	\$1,157	\$1,157
SEMI-MONTHLY	\$627	\$627	\$1,253	\$1,253
MONTHLY	\$1,254	\$1,254	\$2,507	\$2,507
QUARTERLY	\$3,761	\$3,761	\$7,521	\$7,521
SEMI-ANNUAL	\$7,521	\$7,521	\$15,042	\$15,042
ANNUAL	\$15,042	\$15,042	\$30,083	\$30,083
DAILY/MISCELLANEOUS	\$58	\$58	\$116	\$116

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

*Number of Additional Withholding Allowances for Estimated Deductions claimed on a DE 4 or Form W-4.

**If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$160											
160	170	0.86										
170	180	0.97										
180	190	1.08										
190	200	1.19										
200	210	1.30										
210	220	1.41										
220	230	1.52										
230	240	1.63										
240	250	1.74										
250	260	1.85										
260	270	2.05										
270	280	2.27										
280	290	2.49										
290	300	2.71	0.13									
300	310	2.93	0.35									
310	320	3.15	0.57									
320	330	3.37	0.79									
330	340	3.59	1.01									
340	350	3.81	1.23									
350	360	4.03	1.45									
360	370	4.25	1.67									
370	380	4.47	1.89									
380	390	4.69	2.11									
390	400	4.91	2.33									
400	410	5.13	2.55									
410	420	5.35	2.77	0.18								
420	430	5.57	2.99	0.40								
430	440	5.79	3.21	0.62								
440	450	6.01	3.43	0.84								
450	460	6.23	3.65	1.06								
460	480	6.56	3.98	1.39								
480	500	7.02	4.43	1.85								
500	520	7.90	5.31	2.73	0.14							
520	540	8.78	6.19	3.61	1.02							
540	560	9.66	7.07	4.49	1.90							
560	600	10.98	8.39	5.81	3.22	0.64						
600	640	12.74	10.15	7.57	4.98	2.40						
640	680	14.50	11.91	9.33	6.74	4.16	1.57					
680	720	16.26	13.67	11.09	8.50	5.92	3.33	0.75				
720	760	18.43	15.85	13.26	10.68	8.09	5.51	2.92	0.34			
760	800	21.07	18.49	15.90	13.32	10.73	8.15	5.56	2.98	0.39		
800	840	23.71	21.13	18.54	15.96	13.37	10.79	8.20	5.62	3.03	0.45	
840	880	26.35	23.77	21.18	18.60	16.01	13.43	10.84	8.26	5.67	3.09	0.50
880	920	28.99	26.41	23.82	21.24	18.65	16.07	13.48	10.90	8.31	5.73	3.14
920	960	31.63	29.05	26.46	23.88	21.29	18.71	16.12	13.54	10.95	8.37	5.78
960	1010	34.99	32.41	29.82	27.24	24.65	22.07	19.48	16.90	14.31	11.73	9.14
1010	1070	39.83	37.25	34.66	32.08	29.49	26.91	24.32	21.74	19.15	16.57	13.98
1070	1130	45.11	42.53	39.94	37.36	34.77	32.19	29.60	27.02	24.43	21.85	19.26
1130	1190	50.39	47.81	45.22	42.64	40.05	37.47	34.88	32.30	29.71	27.13	24.54
1190	1250	55.97	53.38	50.80	48.21	45.63	43.04	40.46	37.87	35.29	32.70	30.12

1250 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$160											
160	170	0.94										
170	180	1.05										
180	190	1.16										
190	200	1.27										
200	210	1.38										
210	220	1.49										
220	230	1.60										
230	240	1.71										
240	250	1.82										
250	260	1.93										
260	270	2.04										
270	280	2.15										
280	290	2.26										
290	300	2.37	0.03									
300	310	2.48	0.14									
310	320	2.59	0.25									
320	330	2.70	0.36									
330	340	2.81	0.47									
340	350	2.92	0.58									
350	360	3.03	0.69									
360	370	3.14	0.80									
370	380	3.25	0.91									
380	390	3.36	1.02									
390	400	3.56	1.21									
400	410	3.78	1.43									
410	420	4.00	1.65									
420	430	4.22	1.87									
430	440	4.44	2.09									
440	460	4.77	2.42									
460	480	5.21	2.86									
480	500	5.65	3.30									
500	520	6.09	3.74									
520	540	6.53	4.18	0.09								
540	560	6.97	4.62	0.53								
560	580	7.41	5.06	0.97								
580	600	7.85	5.50	1.41								
600	620	8.29	5.94	1.85								
620	640	8.73	6.38	2.29								
640	660	9.17	6.82	2.73	0.39							
660	680	9.61	7.26	3.17	0.83							
680	700	10.05	7.70	3.61	1.27							
700	720	10.49	8.14	4.05	1.71							
720	740	10.93	8.58	4.49	2.15							
740	760	11.37	9.02	4.93	2.59	0.25						
760	780	11.81	9.46	5.37	3.03	0.69						
780	800	12.25	9.90	5.81	3.47	1.13						
800	820	12.70	10.36	6.25	3.91	1.57						
820	840	13.58	11.24	6.69	4.35	2.01						
840	860	14.46	12.12	7.13	4.79	2.45	0.10					
860	880	15.34	13.00	7.57	5.23	2.89	0.54					

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
880	900	13.94	11.36	6.85	4.27	1.68						
900	920	14.80	12.21	7.29	4.71	2.12						
920	940	15.68	13.09	7.73	5.15	2.56						
940	960	16.56	13.97	8.17	5.59	3.00	0.42					
960	980	17.44	14.85	8.61	6.03	3.44	0.86					
980	1000	18.32	15.73	9.31	6.72	4.14	1.55					
1000	1020	19.20	16.61	10.19	7.60	5.02	2.43					
1020	1040	20.08	17.49	11.07	8.48	5.90	3.31	0.73				
1040	1060	20.96	18.37	11.95	9.36	6.78	4.19	1.61				
1060	1080	21.84	19.25	12.83	10.24	7.66	5.07	2.49				
1080	1100	22.72	20.13	13.71	11.12	8.54	5.95	3.37	0.78			
1100	1120	23.60	21.01	14.59	12.00	9.42	6.83	4.25	1.66			
1120	1140	24.48	21.89	15.47	12.88	10.30	7.71	5.13	2.54			
1140	1170	25.58	22.99	16.57	13.98	11.40	8.81	6.23	3.64	1.06		
1170	1200	26.90	24.31	17.89	15.30	12.72	10.13	7.55	4.96	2.38		
1200	1230	28.22	25.63	19.21	16.62	14.04	11.45	8.87	6.28	3.70	1.11	
1230	1260	29.54	26.95	20.53	17.94	15.36	12.77	10.19	7.60	5.02	2.43	
1260	1290	30.86	28.27	21.85	19.26	16.68	14.09	11.51	8.92	6.34	3.75	1.17
1290	1320	32.18	29.59	23.17	20.58	18.00	15.41	12.83	10.24	7.66	5.07	2.49
1320	1350	33.50	30.91	24.49	21.90	19.32	16.73	14.15	11.56	8.98	6.39	3.81
1350	1390	35.36	32.77	26.03	23.44	20.86	18.27	15.69	13.10	10.52	7.93	5.35
1390	1430	38.00	35.41	27.79	25.20	22.62	20.03	17.45	14.86	12.28	9.69	7.11
1430	1470	40.64	38.05	29.71	27.13	24.54	21.96	19.37	16.79	14.20	11.62	9.03
1470	1510	43.28	40.69	32.35	29.77	27.18	24.60	22.01	19.43	16.84	14.26	11.67
1510	1550	45.92	43.33	34.99	32.41	29.82	27.24	24.65	22.07	19.48	16.90	14.31
1550	1590	48.56	45.97	37.63	35.05	32.46	29.88	27.29	24.71	22.12	19.54	16.95
1590	1630	51.20	48.61	40.27	37.69	35.10	32.52	29.93	27.35	24.76	22.18	19.59
1630	1670	53.84	51.25	42.91	40.33	37.74	35.16	32.57	29.99	27.40	24.82	22.23
1670	1710	56.48	53.89	45.55	42.97	40.38	37.80	35.21	32.63	30.04	27.46	24.87
1710	1750	59.12	56.53	48.19	45.61	43.02	40.44	37.85	35.27	32.68	30.10	27.51
1750	1790	61.76	59.17	50.83	48.25	45.66	43.08	40.49	37.91	35.32	32.74	30.15
1790	1830	64.40	61.81	53.47	50.89	48.30	45.72	43.13	40.55	37.96	35.38	32.79
1830	1890	67.98	65.40	56.77	54.19	51.60	49.02	46.43	43.85	41.26	38.68	36.09
1890	1960	73.70	71.12	61.06	58.48	55.89	53.31	50.72	48.14	45.55	42.97	40.38
1960	2040	80.30	77.72	67.45	64.87	62.28	59.70	57.11	54.53	51.94	49.36	46.77
2040	2120	87.34	84.76	74.49	71.91	69.32	66.74	64.15	61.57	58.98	56.40	53.81
2120	2205	94.60	92.02	81.75	79.17	76.58	74.00	71.41	68.83	66.24	63.66	61.07
2205	2295	102.30	99.72	89.45	86.87	84.28	81.70	79.11	76.53	73.94	71.36	68.77
2295	2385	110.63	108.05	97.37	94.79	92.20	89.62	87.03	84.45	81.86	79.28	76.69
2385	2475	119.84	117.25	105.74	103.16	100.57	97.99	95.40	92.82	90.23	87.65	85.06

2475 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$250											
250	260	0.89										
260	270	1.00										
270	280	1.11										
280	290	1.22										
290	300	1.33										
300	310	1.44										
310	320	1.55										
320	330	1.66										
330	340	1.77										
340	350	1.88										
350	360	1.99										
360	370	2.10										
370	380	2.21										
380	390	2.32										
390	400	2.43										
400	410	2.54										
410	420	2.65	0.06									
420	430	2.76	0.17									
430	440	2.87	0.28									
440	450	2.98	0.39									
450	460	3.09	0.50									
460	470	3.20	0.61									
470	480	3.31	0.72									
480	490	3.42	0.83									
490	500	3.53	0.94									
500	520	3.69	1.11									
520	540	4.09	1.51									
540	560	4.53	1.95									
560	580	4.97	2.39									
580	600	5.41	2.83	0.24								
600	620	5.85	3.27	0.68								
620	640	6.29	3.71	1.12								
640	660	6.73	4.15	1.56								
660	680	7.17	4.59	2.00								
680	700	7.61	5.03	2.44								
700	740	8.27	5.69	3.10	0.52							
740	780	9.15	6.57	3.98	1.40							
780	820	10.03	7.45	4.86	2.28							
820	860	10.91	8.33	5.74	3.16	0.57						
860	900	11.79	9.21	6.62	4.04	1.45						
900	950	12.78	10.20	7.61	5.03	2.44						
950	1000	13.88	11.30	8.71	6.13	3.54	0.96					
1000	1050	16.03	13.44	10.86	8.27	5.69	3.10	0.52				
1050	1110	18.45	15.86	13.28	10.69	8.11	5.52	2.94	0.35			
1110	1170	21.09	18.50	15.92	13.33	10.75	8.16	5.58	2.99	0.41		
1170	1270	24.84	22.25	19.67	17.08	14.50	11.91	9.33	6.74	4.16	1.57	
1270	1370	31.44	28.85	26.27	23.68	21.10	18.51	15.93	13.34	10.76	8.17	5.59
1370	1470	38.04	35.45	32.87	30.28	27.70	25.11	22.53	19.94	17.36	14.77	12.19
1470	1570	46.06	43.47	40.89	38.30	35.72	33.13	30.55	27.96	25.38	22.79	20.21
1570	1670	54.86	52.27	49.69	47.10	44.52	41.93	39.35	36.76	34.18	31.59	29.01
1670	1770	64.11	61.52	58.94	56.35	53.77	51.18	48.60	46.01	43.43	40.84	38.26

1770 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$260											
260	280	1.05										
280	300	1.27										
300	320	1.49										
320	340	1.71										
340	360	1.93										
360	380	2.15										
380	400	2.37										
400	420	2.59										
420	440	2.81										
440	460	3.03										
460	480	3.25										
480	500	3.47										
500	520	3.69										
520	540	4.10										
540	560	4.54										
560	580	4.98										
580	600	5.42	0.25									
600	620	5.86	0.69									
620	640	6.30	1.13									
640	660	6.74	1.57									
660	680	7.18	2.01									
680	700	7.62	2.45									
700	720	8.06	2.89									
720	740	8.50	3.33									
740	760	8.94	3.77									
760	780	9.38	4.21									
780	800	9.82	4.65									
800	820	10.26	5.09									
820	860	10.92	5.75	0.58								
860	900	11.80	6.63	1.46								
900	940	12.68	7.51	2.34								
940	980	13.56	8.39	3.22								
980	1020	14.92	9.75	4.58								
1020	1070	16.90	11.73	6.56	1.39							
1070	1120	19.10	13.93	8.76	3.59							
1120	1170	21.30	16.13	10.96	5.79	0.62						
1170	1220	23.50	18.33	13.16	7.99	2.82						
1220	1270	25.70	20.53	15.36	10.19	5.02						
1270	1320	27.90	22.73	17.56	12.39	7.22	2.05					
1320	1370	30.10	24.93	19.76	14.59	9.42	4.25					
1370	1420	32.30	27.13	21.96	16.79	11.62	6.45	1.28				
1420	1470	34.55	29.38	24.21	19.04	13.87	8.70	3.53				
1470	1520	37.85	32.68	27.51	22.34	17.17	12.00	6.83	1.66			
1520	1620	42.80	37.63	32.46	27.29	22.12	16.95	11.78	6.61	1.44		
1620	1720	49.40	44.23	39.06	33.89	28.72	23.55	18.38	13.21	8.04	2.87	
1720	1840	56.66	51.49	46.32	41.15	35.98	30.81	25.64	20.47	15.30	10.13	4.96
1840	1960	64.58	59.41	54.24	49.07	43.90	38.73	33.56	28.39	23.22	18.05	12.88
1960	2100	75.26	70.09	64.92	59.75	54.58	49.41	44.24	39.07	33.90	28.73	23.56
2100	2240	87.58	82.41	77.24	72.07	66.90	61.73	56.56	51.39	46.22	41.05	35.88
2240	2380	99.90	94.73	89.56	84.39	79.22	74.05	68.88	63.71	58.54	53.37	48.20
2380	2520	112.96	107.79	102.62	97.45	92.28	87.11	81.94	76.77	71.60	66.43	61.26

2520 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$260											
260	280	1.05										
280	300	1.27										
300	320	1.49										
320	340	1.71										
340	360	1.93										
360	380	2.15										
380	400	2.37										
400	420	2.59										
420	440	2.81										
440	460	3.03										
460	480	3.25										
480	500	3.47										
500	520	3.69										
520	540	3.91										
540	560	4.13										
560	580	4.35										
580	600	4.57										
600	620	4.79										
620	640	5.01										
640	660	5.23	0.06									
660	680	5.45	0.28									
680	700	5.67	0.50									
700	720	5.89	0.72									
720	740	6.11	0.94									
740	760	6.33	1.16									
760	780	6.55	1.38									
780	800	6.77	1.60									
800	820	6.99	1.82									
820	840	7.21	2.04									
840	860	7.43	2.26									
860	880	7.87	2.70									
880	900	8.31	3.14									
900	920	8.75	3.58									
920	940	9.19	4.02									
940	960	9.63	4.46									
960	980	10.07	4.90									
980	1000	10.51	5.34	0.17								
1000	1020	10.95	5.78	0.60								
1020	1060	11.61	6.44	1.27								
1060	1100	12.49	7.32	2.15								
1100	1140	13.37	8.20	3.03								
1140	1180	14.25	9.08	3.91								
1180	1220	15.13	9.96	4.79								
1220	1260	16.01	10.84	5.67	0.49							
1260	1300	16.89	11.72	6.55	1.38							
1300	1340	17.77	12.60	7.43	2.26							
1340	1380	18.65	13.48	8.31	3.14							
1380	1420	19.53	14.36	9.19	4.02							
1420	1460	20.41	15.24	10.07	4.90							
1460	1500	21.29	16.12	10.95	5.78	0.61						

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1500	1540	22.17	17.00	11.83	6.66	1.49						
1540	1580	23.05	17.88	12.71	7.54	2.37						
1580	1620	23.93	18.76	13.59	8.42	3.25						
1620	1660	24.81	19.64	14.47	9.30	4.13						
1660	1700	25.69	20.52	15.35	10.18	5.01						
1700	1740	26.57	21.40	16.23	11.06	5.89	0.71					
1740	1780	27.45	22.28	17.11	11.94	6.77	1.60					
1780	1820	28.71	23.54	18.37	13.20	8.03	2.86					
1820	1860	30.47	25.30	20.13	14.96	9.79	4.62					
1860	1900	32.23	27.06	21.89	16.72	11.55	6.38	1.21				
1900	1940	33.99	28.82	23.65	18.48	13.31	8.14	2.97				
1940	1980	35.75	30.58	25.41	20.24	15.07	9.90	4.73				
1980	2020	37.51	32.34	27.17	22.00	16.83	11.66	6.49	1.32			
2020	2060	39.27	34.10	28.93	23.76	18.59	13.42	8.25	3.08			
2060	2100	41.03	35.86	30.69	25.52	20.35	15.18	10.01	4.84			
2100	2140	42.79	37.62	32.45	27.28	22.11	16.94	11.77	6.60	1.43		
2140	2180	44.55	39.38	34.21	29.04	23.87	18.70	13.53	8.36	3.19		
2180	2220	46.31	41.14	35.97	30.80	25.63	20.46	15.29	10.12	4.95		
2220	2260	48.07	42.90	37.73	32.56	27.39	22.22	17.05	11.88	6.71	1.54	
2260	2300	49.83	44.66	39.49	34.32	29.15	23.98	18.81	13.64	8.47	3.30	
2300	2350	51.81	46.64	41.47	36.30	31.13	25.96	20.79	15.62	10.45	5.28	0.11
2350	2400	54.01	48.84	43.67	38.50	33.33	28.16	22.99	17.82	12.65	7.48	2.31
2400	2450	56.21	51.04	45.87	40.70	35.53	30.36	25.19	20.02	14.85	9.68	4.51
2450	2500	58.41	53.24	48.07	42.90	37.73	32.56	27.39	22.22	17.05	11.88	6.71
2500	2550	60.61	55.44	50.27	45.10	39.93	34.76	29.59	24.42	19.25	14.08	8.91
2550	2600	62.81	57.64	52.47	47.30	42.13	36.96	31.79	26.62	21.45	16.28	11.11
2600	2650	65.01	59.84	54.67	49.50	44.33	39.16	33.99	28.82	23.65	18.48	13.31
2650	2700	67.21	62.04	56.87	51.70	46.53	41.36	36.19	31.02	25.85	20.68	15.51
2700	2750	69.73	64.56	59.39	54.22	49.05	43.88	38.71	33.54	28.37	23.20	18.03
2750	2800	73.03	67.86	62.69	57.52	52.35	47.18	42.01	36.84	31.67	26.50	21.33
2800	2850	76.33	71.16	65.99	60.82	55.65	50.48	45.31	40.14	34.97	29.80	24.63
2850	2900	79.63	74.46	69.29	64.12	58.95	53.78	48.61	43.44	38.27	33.10	27.93
2900	2950	82.93	77.76	72.59	67.42	62.25	57.08	51.91	46.74	41.57	36.40	31.23
2950	3000	86.23	81.06	75.89	70.72	65.55	60.38	55.21	50.04	44.87	39.70	34.53
3000	3050	89.53	84.36	79.19	74.02	68.85	63.68	58.51	53.34	48.17	43.00	37.83
3050	3150	94.48	89.31	84.14	78.97	73.80	68.63	63.46	58.29	53.12	47.95	42.78
3150	3250	101.08	95.91	90.74	85.57	80.40	75.23	70.06	64.89	59.72	54.55	49.38
3250	3350	107.68	102.51	97.34	92.17	87.00	81.83	76.66	71.49	66.32	61.15	55.98
3350	3450	114.28	109.11	103.94	98.77	93.60	88.43	83.26	78.09	72.92	67.75	62.58
3450	3550	120.88	115.71	110.54	105.37	100.20	95.03	89.86	84.69	79.52	74.35	69.18
3550	3670	128.14	122.97	117.80	112.63	107.46	102.29	97.12	91.95	86.78	81.61	76.44
3670	3790	136.84	131.67	126.50	121.33	116.16	110.99	105.82	100.65	95.48	90.31	85.14
3790	3910	147.40	142.23	137.06	131.89	126.72	121.55	116.38	111.21	106.04	100.87	95.70
3910	4030	157.96	152.79	147.62	142.45	137.28	132.11	126.94	121.77	116.60	111.43	106.26
4030	4150	168.52	163.35	158.18	153.01	147.84	142.67	137.50	132.33	127.16	121.99	116.82
4150	4300	180.40	175.23	170.06	164.89	159.72	154.55	149.38	144.21	139.04	133.87	128.70
4300	4450	193.60	188.43	183.26	178.09	172.92	167.75	162.58	157.41	152.24	147.07	141.90
4450	4610	207.24	202.07	196.90	191.73	186.56	181.39	176.22	171.05	165.88	160.71	155.54
4610	4770	222.29	217.12	211.95	206.78	201.61	196.44	191.27	186.10	180.93	175.76	170.59

4770 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$560											
560	580	2.43										
580	600	2.65										
600	620	2.87										
620	640	3.09										
640	660	3.31										
660	680	3.53										
680	700	3.75										
700	720	3.97										
720	740	4.19										
740	760	4.41										
760	780	4.63										
780	800	4.85										
800	820	5.07										
820	840	5.29	0.12									
840	860	5.51	0.34									
860	880	5.73	0.56									
880	900	5.95	0.78									
900	920	6.17	1.00									
920	940	6.39	1.22									
940	960	6.61	1.44									
960	980	6.83	1.66									
980	1000	7.05	1.88									
1000	1040	7.38	2.21									
1040	1080	8.18	3.01									
1080	1120	9.06	3.89									
1120	1160	9.94	4.77									
1160	1200	10.82	5.65	0.48								
1200	1250	11.81	6.64	1.47								
1250	1300	12.91	7.74	2.57								
1300	1350	14.01	8.84	3.67								
1350	1400	15.11	9.94	4.77								
1400	1450	16.21	11.04	5.87	0.70							
1450	1500	17.31	12.14	6.97	1.80							
1500	1550	18.41	13.24	8.07	2.90							
1550	1600	19.51	14.34	9.17	4.00							
1600	1650	20.61	15.44	10.27	5.10							
1650	1700	21.71	16.54	11.37	6.20	1.03						
1700	1750	22.81	17.64	12.47	7.30	2.13						
1750	1800	23.91	18.74	13.57	8.40	3.23						
1800	1850	25.01	19.84	14.67	9.50	4.33						
1850	1950	26.66	21.49	16.32	11.15	5.98	0.81					
1950	2050	29.85	24.68	19.51	14.34	9.17	4.00					
2050	2150	34.25	29.08	23.91	18.74	13.57	8.40	3.23				
2150	2250	38.65	33.48	28.31	23.14	17.97	12.80	7.63	2.46			
2250	2350	43.05	37.88	32.71	27.54	22.37	17.20	12.03	6.86	1.69		
2350	2470	47.89	42.72	37.55	32.38	27.21	22.04	16.87	11.70	6.53	1.36	
2470	2590	55.62	50.45	45.28	40.11	34.94	29.77	24.60	19.43	14.26	9.09	3.92
2590	2730	64.20	59.03	53.86	48.69	43.52	38.35	33.18	28.01	22.84	17.67	12.50
2730	2870	73.44	68.27	63.10	57.93	52.76	47.59	42.42	37.25	32.08	26.91	21.74
2870	3020	83.75	78.58	73.41	68.24	63.07	57.90	52.73	47.56	42.39	37.22	32.05
3020	3180	97.39	92.22	87.05	81.88	76.71	71.54	66.37	61.20	56.03	50.86	45.69
3180	3350	111.91	106.74	101.57	96.40	91.23	86.06	80.89	75.72	70.55	65.38	60.21
3350	3520	127.70	122.53	117.36	112.19	107.02	101.85	96.68	91.51	86.34	81.17	76.00

3520 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$300											
300	320	1.33										
320	340	1.55										
340	360	1.77										
360	380	1.99										
380	400	2.21										
400	420	2.43										
420	440	2.65										
440	460	2.87										
460	480	3.09										
480	500	3.31										
500	540	3.64										
540	580	4.12										
580	620	5.00										
620	660	5.88	0.30									
660	700	6.76	1.18									
700	740	7.64	2.06									
740	780	8.52	2.94									
780	820	9.40	3.82									
820	860	10.28	4.70									
860	900	11.16	5.58									
900	940	12.04	6.46	0.87								
940	980	12.92	7.34	1.75								
980	1020	13.80	8.22	2.63								
1020	1060	14.68	9.10	3.51								
1060	1100	16.03	10.44	4.85								
1100	1140	17.79	12.20	6.61	1.02							
1140	1180	19.55	13.96	8.37	2.78							
1180	1220	21.31	15.72	10.13	4.54							
1220	1260	23.07	17.48	11.89	6.30	0.71						
1260	1300	24.83	19.24	13.65	8.06	2.47						
1300	1340	26.59	21.00	15.41	9.82	4.23						
1340	1380	28.35	22.76	17.17	11.58	5.99	0.41					
1380	1420	30.11	24.52	18.93	13.34	7.75	2.17					
1420	1460	31.87	26.28	20.69	15.10	9.51	3.93					
1460	1500	33.63	28.04	22.45	16.86	11.27	5.69	0.10				
1500	1540	35.39	29.80	24.21	18.62	13.03	7.45	1.86				
1540	1580	37.15	31.56	25.97	20.38	14.79	9.21	3.62				
1580	1620	39.74	34.15	28.56	22.98	17.39	11.80	6.21	0.62			
1620	1660	42.38	36.79	31.20	25.62	20.03	14.44	8.85	3.26			
1660	1700	45.02	39.43	33.84	28.26	22.67	17.08	11.49	5.90	0.32		
1700	1750	47.99	42.40	36.81	31.23	25.64	20.05	14.46	8.87	3.29		
1750	1800	51.29	45.70	40.11	34.53	28.94	23.35	17.76	12.17	6.59	1.00	
1800	1850	54.59	49.00	43.41	37.83	32.24	26.65	21.06	15.47	9.89	4.30	
1850	1950	59.54	53.95	48.36	42.78	37.19	31.60	26.01	20.42	14.84	9.25	3.66
1950	2050	66.14	60.55	54.96	49.38	43.79	38.20	32.61	27.02	21.44	15.85	10.26
2050	2170	73.73	68.14	62.55	56.97	51.38	45.79	40.20	34.61	29.03	23.44	17.85
2170	2300	84.73	79.14	73.55	67.97	62.38	56.79	51.20	45.61	40.03	34.44	28.85
2300	2440	96.61	91.02	85.43	79.85	74.26	68.67	63.08	57.49	51.91	46.32	40.73
2440	2580	108.93	103.34	97.75	92.17	86.58	80.99	75.40	69.81	64.23	58.64	53.05
2580	2720	121.99	116.40	110.82	105.23	99.64	94.05	88.46	82.88	77.29	71.70	66.11

2720 and over

(Use Method B - Exact Calculation Method)

edd.ca.gov

Taxpayer Assistance Center 1-888-745-3886

2020 Withholding Schedules - Method A (INTERNET)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$300											
300	320	1.33										
320	340	1.55										
340	360	1.77										
360	380	1.99										
380	400	2.21										
400	420	2.43										
420	440	2.65										
440	460	2.87										
460	480	3.09										
480	500	3.31										
500	520	3.53										
520	540	3.75										
540	560	3.97										
560	580	4.19										
580	600	4.41										
600	620	4.63										
620	640	4.85										
640	660	5.07										
660	680	5.29										
680	700	5.51										
700	720	5.73	0.14									
720	740	5.95	0.36									
740	760	6.17	0.58									
760	780	6.39	0.80									
780	800	6.61	1.02									
800	820	6.83	1.24									
820	840	7.05	1.46									
840	860	7.27	1.68									
860	880	7.49	1.90									
880	900	7.71	2.12									
900	920	7.93	2.34									
920	940	8.23	2.64									
940	960	8.67	3.08									
960	980	9.11	3.52									
980	1000	9.55	3.96									
1000	1040	10.21	4.62									
1040	1080	11.09	5.50									
1080	1120	11.97	6.38									
1120	1160	12.85	7.26									
1160	1200	13.73	8.14									
1200	1240	14.61	9.02									
1240	1280	15.49	9.90	0.15								
1280	1320	16.37	10.78	1.03								
1320	1360	17.25	11.66	1.91								
1360	1400	18.13	12.54	2.79								
1400	1440	19.01	13.42	3.67								
1440	1480	19.89	14.30	4.55								
1480	1520	20.77	15.18	5.43								
1520	1560	21.65	16.06	6.31	0.72							
1560	1600	22.53	16.94	7.19	1.60							

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1600	1640	23.41	17.82	8.07	2.48							
1640	1680	24.29	18.70	8.95	3.36							
1680	1720	25.17	19.58	9.83	4.24							
1720	1760	26.05	20.46	10.71	5.12							
1760	1800	26.93	21.34	11.59	6.00	0.42						
1800	1840	27.81	22.22	12.47	6.88	1.30						
1840	1880	28.69	23.10	13.35	7.76	2.18						
1880	1920	29.57	23.98	14.23	8.64	3.06						
1920	1960	30.69	25.10	15.11	9.52	3.94						
1960	2000	32.45	26.86	15.99	10.40	4.82						
2000	2040	34.21	28.62	16.87	11.28	5.70	0.11					
2040	2080	35.97	30.38	17.75	12.16	6.58	0.99					
2080	2120	37.73	32.14	18.63	13.04	7.46	1.87					
2120	2160	39.49	33.90	19.99	14.41	8.82	3.23					
2160	2200	41.25	35.66	21.75	16.17	10.58	4.99					
2200	2250	43.23	37.64	23.73	18.15	12.56	6.97	1.38				
2250	2300	45.43	39.84	25.93	20.35	14.76	9.17	3.58				
2300	2350	47.63	42.04	28.13	22.55	16.96	11.37	5.78	0.19			
2350	2400	49.83	44.24	30.33	24.75	19.16	13.57	7.98	2.39			
2400	2450	52.03	46.44	32.53	26.95	21.36	15.77	10.18	4.59			
2450	2500	54.23	48.64	34.73	29.15	23.56	17.97	12.38	6.79	1.21		
2500	2550	56.43	50.84	36.93	31.35	25.76	20.17	14.58	8.99	3.41		
2550	2600	58.63	53.04	39.13	33.55	27.96	22.37	16.78	11.19	5.61	0.02	
2600	2650	60.83	55.24	41.33	35.75	30.16	24.57	18.98	13.39	7.81	2.22	
2650	2700	63.03	57.44	43.53	37.95	32.36	26.77	21.18	15.59	10.01	4.42	
2700	2750	65.23	59.64	45.73	40.15	34.56	28.97	23.38	17.79	12.21	6.62	1.03
2750	2800	67.43	61.84	47.93	42.35	36.76	31.17	25.58	19.99	14.41	8.82	3.23
2800	2850	69.63	64.04	50.13	44.55	38.96	33.37	27.78	22.19	16.61	11.02	5.43
2850	2900	71.83	66.24	52.33	46.75	41.16	35.57	29.98	24.39	18.81	13.22	7.63
2900	2950	74.03	68.44	54.53	48.95	43.36	37.77	32.18	26.59	21.01	15.42	9.83
2950	3000	77.11	71.52	56.73	51.15	45.56	39.97	34.38	28.79	23.21	17.62	12.03
3000	3075	81.23	75.64	59.48	53.90	48.31	42.72	37.13	31.54	25.96	20.37	14.78
3075	3150	86.18	80.59	62.78	57.20	51.61	46.02	40.43	34.84	29.26	23.67	18.08
3150	3225	91.13	85.54	67.48	61.89	56.30	50.72	45.13	39.54	33.95	28.36	22.78
3225	3300	96.08	90.49	72.43	66.84	61.25	55.67	50.08	44.49	38.90	33.31	27.73
3300	3375	101.03	95.44	77.38	71.79	66.20	60.62	55.03	49.44	43.85	38.26	32.68
3375	3475	106.81	101.22	83.15	77.57	71.98	66.39	60.80	55.21	49.63	44.04	38.45
3475	3575	113.41	107.82	89.75	84.17	78.58	72.99	67.40	61.81	56.23	50.64	45.05
3575	3675	120.01	114.42	96.35	90.77	85.18	79.59	74.00	68.41	62.83	57.24	51.65
3675	3775	126.61	121.02	102.95	97.37	91.78	86.19	80.60	75.01	69.43	63.84	58.25
3775	3875	133.21	127.62	109.55	103.97	98.38	92.79	87.20	81.61	76.03	70.44	64.85
3875	3975	139.81	134.22	116.15	110.57	104.98	99.39	93.80	88.21	82.63	77.04	71.45
3975	4175	151.33	145.75	126.05	120.47	114.88	109.29	103.70	98.11	92.53	86.94	81.35
4175	4375	168.93	163.35	141.12	135.53	129.95	124.36	118.77	113.18	107.59	102.01	96.42
4375	4575	186.53	180.95	158.72	153.13	147.55	141.96	136.37	130.78	125.19	119.61	114.02
4575	4875	208.53	202.95	180.72	175.13	169.55	163.96	158.37	152.78	147.19	141.61	136.02
4875	5175	235.19	229.60	207.12	201.53	195.95	190.36	184.77	179.18	173.59	168.01	162.42
5175	5475	265.88	260.29	235.37	229.78	224.19	218.60	213.01	207.43	201.84	196.25	190.66

5475 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

UNMARRIED HEAD OF HOUSEHOLD----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	620	2.55										
620	640	2.77										
640	660	2.99										
660	680	3.21										
680	700	3.43										
700	720	3.65										
720	740	3.87										
740	760	4.09										
760	780	4.31										
780	800	4.53										
800	820	4.75										
820	840	4.97										
840	860	5.19										
860	880	5.41										
880	900	5.63	0.04									
900	940	5.96	0.37									
940	980	6.40	0.81									
980	1020	6.84	1.25									
1020	1060	7.28	1.69									
1060	1100	7.72	2.13									
1100	1140	8.24	2.65									
1140	1180	9.12	3.53									
1180	1220	10.00	4.41									
1220	1260	10.88	5.29									
1260	1300	11.76	6.17	0.58								
1300	1350	12.75	7.16	1.57								
1350	1400	13.85	8.26	2.67								
1400	1450	14.95	9.36	3.77								
1450	1500	16.05	10.46	4.87								
1500	1550	17.15	11.56	5.97	0.38							
1550	1600	18.25	12.66	7.07	1.48							
1600	1650	19.35	13.76	8.17	2.58							
1650	1700	20.45	14.86	9.27	3.68							
1700	1750	21.55	15.96	10.37	4.78							
1750	1800	22.65	17.06	11.47	5.88	0.30						
1800	1900	24.30	18.71	13.12	7.53	1.95						
1900	2000	26.50	20.91	15.32	9.73	4.15						
2000	2100	28.70	23.11	17.52	11.93	6.35	0.76					
2100	2200	31.60	26.01	20.42	14.84	9.25	3.66					
2200	2300	36.00	30.41	24.82	19.24	13.65	8.06	2.47				
2300	2420	40.84	35.25	29.66	24.08	18.49	12.90	7.31	1.72			
2420	2540	46.12	40.53	34.94	29.36	23.77	18.18	12.59	7.00	1.42		
2540	2660	51.40	45.81	40.22	34.64	29.05	23.46	17.87	12.28	6.70	1.11	
2660	2780	58.86	53.27	47.68	42.09	36.50	30.92	25.33	19.74	14.15	8.56	2.98
2780	2900	66.78	61.19	55.60	50.01	44.42	38.84	33.25	27.66	22.07	16.48	10.90
2900	3050	75.69	70.10	64.51	58.92	53.33	47.75	42.16	36.57	30.98	25.39	19.81
3050	3230	86.58	80.99	75.40	69.81	64.22	58.64	53.05	47.46	41.87	36.28	30.70
3230	3430	102.96	97.38	91.79	86.20	80.61	75.02	69.44	63.85	58.26	52.67	47.08
3430	3630	120.56	114.98	109.39	103.80	98.21	92.62	87.04	81.45	75.86	70.27	64.68
3630	3830	139.19	133.60	128.02	122.43	116.84	111.25	105.66	100.08	94.49	88.90	83.31

3830 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
		0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$600											
600	640	2.66										
640	680	3.10										
680	720	3.54										
720	760	3.98										
760	800	4.42										
800	840	4.86										
840	880	5.30										
880	920	5.74										
920	960	6.18										
960	1000	6.62										
1000	1050	7.12										
1050	1100	7.67										
1100	1150	8.36										
1150	1200	9.46										
1200	1250	10.56										
1250	1300	11.66	0.48									
1300	1350	12.76	1.58									
1350	1400	13.86	2.68									
1400	1450	14.96	3.78									
1450	1500	16.06	4.88									
1500	1600	17.71	6.53									
1600	1700	19.91	8.73									
1700	1800	22.11	10.93									
1800	1900	24.31	13.13	1.96								
1900	2000	26.51	15.33	4.16								
2000	2100	28.71	17.53	6.36								
2100	2200	31.61	20.43	9.26								
2200	2300	36.01	24.83	13.66	2.48							
2300	2400	40.41	29.23	18.06	6.88							
2400	2500	44.81	33.63	22.46	11.28	0.11						
2500	2600	49.21	38.03	26.86	15.68	4.51						
2600	2700	53.61	42.43	31.26	20.08	8.91						
2700	2800	58.01	46.83	35.66	24.48	13.31	2.13					
2800	2900	62.41	51.23	40.06	28.88	17.71	6.53					
2900	3000	66.81	55.63	44.46	33.28	22.11	10.93					
3000	3100	71.21	60.03	48.86	37.68	26.51	15.33	4.15				
3100	3200	76.18	65.00	53.83	42.65	31.48	20.30	9.12				
3200	3300	82.78	71.60	60.43	49.25	38.08	26.90	15.72	4.55			
3300	3400	89.38	78.20	67.03	55.85	44.68	33.50	22.32	11.15			
3400	3500	95.98	84.80	73.63	62.45	51.28	40.10	28.92	17.75	6.57		
3500	3600	102.58	91.40	80.23	69.05	57.88	46.70	35.52	24.35	13.17	2.00	
3600	3700	109.18	98.00	86.83	75.65	64.48	53.30	42.12	30.95	19.77	8.60	
3700	3800	115.78	104.60	93.43	82.25	71.08	59.90	48.72	37.55	26.37	15.20	4.02
3800	3900	122.38	111.20	100.03	88.85	77.68	66.50	55.32	44.15	32.97	21.80	10.62
3900	4100	132.28	121.10	109.93	98.75	87.58	76.40	65.22	54.05	42.87	31.70	20.52
4100	4500	154.50	143.32	132.15	120.97	109.79	98.62	87.44	76.27	65.09	53.91	42.74
4500	4900	189.70	178.52	167.35	156.17	144.99	133.82	122.64	111.47	100.29	89.11	77.94
4900	5300	224.90	213.72	202.55	191.37	180.19	169.02	157.84	146.67	135.49	124.31	113.14
5300	5750	267.00	255.83	244.65	233.47	222.30	211.12	199.95	188.77	177.59	166.42	155.24

5750 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	2.66										
640	680	3.10										
680	720	3.54										
720	760	3.98										
760	800	4.42										
800	840	4.86										
840	880	5.30										
880	920	5.74										
920	960	6.18										
960	1000	6.62										
1000	1040	7.06										
1040	1080	7.50										
1080	1120	7.94										
1120	1160	8.38										
1160	1200	8.82										
1200	1240	9.26										
1240	1280	9.70										
1280	1320	10.14										
1320	1360	10.58										
1360	1400	11.02										
1400	1440	11.46	0.29									
1440	1480	11.90	0.73									
1480	1520	12.34	1.17									
1520	1560	12.78	1.61									
1560	1600	13.22	2.05									
1600	1640	13.66	2.49									
1640	1680	14.10	2.93									
1680	1720	14.54	3.37									
1720	1760	14.98	3.81									
1760	1800	15.42	4.25									
1800	1840	15.86	4.69									
1840	1880	16.45	5.28									
1880	1920	17.33	6.16									
1920	1960	18.21	7.04									
1960	2000	19.09	7.92									
2000	2040	19.97	8.80									
2040	2080	20.85	9.68									
2080	2140	21.95	10.78									
2140	2200	23.27	12.10									
2200	2260	24.59	13.42									
2260	2320	25.91	14.74									
2320	2380	27.23	16.06									
2380	2440	28.55	17.38									
2440	2500	29.87	18.70									
2500	2560	31.19	20.02	0.52								
2560	2620	32.51	21.34	1.84								
2620	2680	33.83	22.66	3.16								
2680	2740	35.15	23.98	4.48								
2740	2800	36.47	25.30	5.80								
2800	2860	37.79	26.62	7.12								

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS—MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
2860	2920	39.11	27.94	8.44								
2920	2980	40.43	29.26	9.76								
2980	3040	41.75	30.58	11.08								
3040	3100	43.07	31.90	12.40	1.23							
3100	3160	44.39	33.22	13.72	2.55							
3160	3220	45.71	34.54	15.04	3.87							
3220	3280	47.03	35.86	16.36	5.19							
3280	3340	48.35	37.18	17.68	6.51							
3340	3400	49.67	38.50	19.00	7.83							
3400	3460	50.99	39.82	20.32	9.15							
3460	3520	52.31	41.14	21.64	10.47							
3520	3580	53.63	42.46	22.96	11.79	0.61						
3580	3640	54.95	43.78	24.28	13.11	1.93						
3640	3700	56.27	45.10	25.60	14.43	3.25						
3700	3800	58.03	46.86	27.36	16.19	5.01						
3800	3900	60.23	49.06	29.56	18.39	7.21						
3900	4000	64.46	53.28	31.76	20.59	9.41						
4000	4100	68.86	57.68	33.96	22.79	11.61	0.44					
4100	4200	73.26	62.08	36.16	24.99	13.81	2.64					
4200	4300	77.66	66.48	38.67	27.49	16.32	5.14					
4300	4400	82.06	70.88	43.07	31.89	20.72	9.54					
4400	4500	86.46	75.28	47.47	36.29	25.12	13.94	2.76				
4500	4600	90.86	79.68	51.87	40.69	29.52	18.34	7.16				
4600	4700	95.26	84.08	56.27	45.09	33.92	22.74	11.56	0.39			
4700	4800	99.66	88.48	60.67	49.49	38.32	27.14	15.96	4.79			
4800	4900	104.06	92.88	65.07	53.89	42.72	31.54	20.36	9.19			
4900	5000	108.46	97.28	69.47	58.29	47.12	35.94	24.76	13.59	2.41		
5000	5100	112.86	101.68	73.87	62.69	51.52	40.34	29.16	17.99	6.81		
5100	5200	117.26	106.08	78.27	67.09	55.92	44.74	33.56	22.39	11.21	0.04	
5200	5300	121.66	110.48	82.67	71.49	60.32	49.14	37.96	26.79	15.61	4.44	
5300	5400	126.06	114.88	87.07	75.89	64.72	53.54	42.36	31.19	20.01	8.84	
5400	5500	130.46	119.28	91.47	80.29	69.12	57.94	46.76	35.59	24.41	13.24	2.06
5500	5600	134.86	123.68	95.87	84.69	73.52	62.34	51.16	39.99	28.81	17.64	6.46
5600	5700	139.26	128.08	100.27	89.09	77.92	66.74	55.56	44.39	33.21	22.04	10.86
5700	5800	143.66	132.48	104.67	93.49	82.32	71.14	59.96	48.79	37.61	26.44	15.26
5800	5900	148.06	136.88	109.07	97.89	86.72	75.54	64.36	53.19	42.01	30.84	19.66
5900	6000	154.21	143.04	113.47	102.29	91.12	79.94	68.76	57.59	46.41	35.24	24.06
6000	6200	164.11	152.94	120.07	108.89	97.72	86.54	75.36	64.19	53.01	41.84	30.66
6200	6400	177.31	166.14	130.01	118.83	107.66	96.48	85.31	74.13	62.95	51.78	40.60
6400	6600	190.51	179.34	143.21	132.03	120.86	109.68	98.51	87.33	76.15	64.98	53.80
6600	6800	203.71	192.54	156.41	145.23	134.06	122.88	111.71	100.53	89.35	78.18	67.00
6800	7000	216.91	205.74	169.61	158.43	147.26	136.08	124.91	113.73	102.55	91.38	80.20
7000	7200	230.11	218.94	182.81	171.63	160.46	149.28	138.11	126.93	115.75	104.58	93.40
7200	7400	243.31	232.14	196.01	184.83	173.66	162.48	151.31	140.13	128.95	117.78	106.60
7400	7600	256.51	245.34	209.21	198.03	186.86	175.68	164.51	153.33	142.15	130.98	119.80
7600	7800	269.71	258.54	222.41	211.23	200.06	188.88	177.71	166.53	155.35	144.18	133.00
7800	8000	282.91	271.74	235.61	224.43	213.26	202.08	190.91	179.73	168.55	157.38	146.20
8000	8200	298.27	287.09	248.81	237.63	226.46	215.28	204.11	192.93	181.75	170.58	159.40
8200	8400	315.87	304.69	262.01	250.83	239.66	228.48	217.31	206.13	194.95	183.78	172.60
8400	8600	333.47	322.29	277.85	266.67	255.49	244.32	233.14	221.97	210.79	199.61	188.44
8600	8900	355.47	344.29	299.85	288.67	277.49	266.32	255.14	243.97	232.79	221.61	210.44
8900	9300	386.27	375.09	330.65	319.47	308.29	297.12	285.94	274.77	263.59	252.41	241.24
9300	9800	425.87	414.69	370.25	359.07	347.89	336.72	325.54	314.37	303.19	292.01	280.84
9800	10300	470.38	459.21	414.25	403.07	391.89	380.72	369.54	358.37	347.19	336.01	324.84
10300	10800	521.53	510.36	460.50	449.33	438.15	426.98	415.80	404.62	393.45	382.27	371.10

10800 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	1400											
1400	1450	7.36										
1450	1500	7.91										
1500	1550	8.46										
1550	1600	9.01										
1600	1650	9.56										
1650	1700	10.11										
1700	1750	10.66										
1750	1800	11.21	0.03									
1800	1850	11.76	0.58									
1850	1900	12.31	1.13									
1900	1950	12.86	1.68									
1950	2000	13.41	2.23									
2000	2050	13.96	2.78									
2050	2100	14.51	3.33									
2100	2150	15.06	3.88									
2150	2200	15.61	4.43									
2200	2250	16.16	4.98									
2250	2300	17.24	6.07									
2300	2350	18.34	7.17									
2350	2400	19.44	8.27									
2400	2450	20.54	9.37									
2450	2500	21.64	10.47									
2500	2600	23.29	12.12	0.94								
2600	2700	25.49	14.32	3.14								
2700	2800	27.69	16.52	5.34								
2800	2900	29.89	18.72	7.54								
2900	3000	32.09	20.92	9.74								
3000	3100	34.29	23.12	11.94	0.77							
3100	3200	36.49	25.32	14.14	2.97							
3200	3300	38.69	27.52	16.34	5.17							
3300	3400	40.89	29.72	18.54	7.37							
3400	3500	43.09	31.92	20.74	9.57							
3500	3600	45.29	34.12	22.94	11.77	0.59						
3600	3700	47.49	36.32	25.14	13.97	2.79						
3700	3800	49.69	38.52	27.34	16.17	4.99						
3800	3900	51.89	40.72	29.54	18.37	7.19						
3900	4000	54.09	42.92	31.74	20.57	9.39						
4000	4100	56.29	45.12	33.94	22.77	11.59	0.41					
4100	4200	58.49	47.32	36.14	24.97	13.79	2.61					
4200	4300	61.00	49.82	38.65	27.47	16.29	5.12					
4300	4500	67.60	56.42	45.25	34.07	22.89	11.72	0.54				
4500	4700	76.40	65.22	54.05	42.87	31.69	20.52	9.34				
4700	4900	85.20	74.02	62.85	51.67	40.49	29.32	18.14	6.97			
4900	5100	94.00	82.82	71.65	60.47	49.29	38.12	26.94	15.77	4.59		
5100	5300	102.80	91.62	80.45	69.27	58.09	46.92	35.74	24.57	13.39	2.21	
5300	5500	115.07	103.90	92.72	81.54	70.37	59.19	48.02	36.84	25.66	14.49	3.31
5500	5700	128.27	117.10	105.92	94.74	83.57	72.39	61.22	50.04	38.86	27.69	16.51
5700	5900	141.47	130.30	119.12	107.94	96.77	85.59	74.42	63.24	52.06	40.89	29.71
5900	6150	156.32	145.15	133.97	122.79	111.62	100.44	89.27	78.09	66.91	55.74	44.56
6150	6450	174.47	163.30	152.12	140.94	129.77	118.59	107.42	96.24	85.06	73.89	62.71
6450	6850	205.05	193.87	182.70	171.52	160.34	149.17	137.99	126.82	115.64	104.46	93.29
6850	7250	240.25	229.07	217.90	206.72	195.54	184.37	173.19	162.02	150.84	139.66	128.49
7250	7650	277.36	266.19	255.01	243.83	232.66	221.48	210.31	199.13	187.95	176.78	165.60

7650 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
		0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$28											
28	30	0.13										
30	32	0.15										
32	34	0.17										
34	36	0.19										
36	38	0.22										
38	40	0.24										
40	42	0.26										
42	44	0.28										
44	46	0.30										
46	48	0.33										
48	50	0.35										
50	54	0.39										
54	58	0.47										
58	62	0.56	0.05									
62	66	0.65	0.13									
66	70	0.74	0.22									
70	74	0.83	0.31									
74	78	0.91	0.40									
78	82	1.00	0.49									
82	86	1.09	0.57	0.06								
86	90	1.18	0.66	0.14								
90	94	1.27	0.75	0.23								
94	98	1.35	0.84	0.32								
98	102	1.50	0.98	0.46								
102	106	1.67	1.16	0.64	0.12							
106	110	1.85	1.33	0.82	0.30							
110	114	2.03	1.51	0.99	0.48							
114	118	2.20	1.69	1.17	0.65	0.13						
118	122	2.38	1.86	1.34	0.83	0.31						
122	126	2.55	2.04	1.52	1.00	0.49						
126	131	2.75	2.24	1.72	1.20	0.68	0.17					
131	136	2.97	2.46	1.94	1.42	0.90	0.39					
136	141	3.19	2.68	2.16	1.64	1.12	0.61	0.09				
141	146	3.41	2.90	2.38	1.86	1.34	0.83	0.31				
146	151	3.72	3.20	2.69	2.17	1.65	1.14	0.62	0.10			
151	156	4.05	3.53	3.02	2.50	1.98	1.47	0.95	0.43			
156	161	4.38	3.86	3.35	2.83	2.31	1.80	1.28	0.76	0.25		
161	166	4.71	4.19	3.68	3.16	2.64	2.13	1.61	1.09	0.58	0.06	
166	171	5.04	4.52	4.01	3.49	2.97	2.46	1.94	1.42	0.91	0.39	
171	176	5.37	4.85	4.34	3.82	3.30	2.79	2.27	1.75	1.24	0.72	0.20
176	181	5.70	5.18	4.67	4.15	3.63	3.12	2.60	2.08	1.57	1.05	0.53
181	186	6.03	5.51	5.00	4.48	3.96	3.45	2.93	2.41	1.90	1.38	0.86
186	196	6.53	6.01	5.49	4.98	4.46	3.94	3.42	2.91	2.39	1.87	1.36
196	206	7.35	6.84	6.32	5.80	5.28	4.77	4.25	3.73	3.22	2.70	2.18
206	216	8.23	7.72	7.20	6.68	6.16	5.65	5.13	4.61	4.10	3.58	3.06
216	236	9.55	9.04	8.52	8.00	7.48	6.97	6.45	5.93	5.42	4.90	4.38
236	256	11.41	10.89	10.37	9.86	9.34	8.82	8.30	7.79	7.27	6.75	6.24

256 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$32											
32	34	0.17										
34	36	0.19										
36	38	0.22										
38	40	0.24										
40	42	0.26										
42	44	0.28										
44	46	0.30										
46	48	0.33										
48	50	0.35										
50	52	0.37										
52	54	0.39										
54	56	0.41										
56	58	0.44										
58	60	0.46										
60	62	0.48										
62	64	0.50										
64	66	0.52	0.01									
66	68	0.55	0.03									
68	70	0.57	0.05									
70	72	0.59	0.07									
72	74	0.61	0.09									
74	76	0.63	0.12									
76	78	0.66	0.14									
78	80	0.68	0.16									
80	82	0.70	0.18									
82	84	0.72	0.20									
84	86	0.74	0.23									
86	88	0.78	0.27									
88	90	0.83	0.31									
90	92	0.87	0.35									
92	94	0.91	0.40									
94	96	0.96	0.44									
96	98	1.00	0.49									
98	100	1.05	0.53	0.01								
100	102	1.09	0.57	0.06								
102	104	1.13	0.62	0.10								
104	106	1.18	0.66	0.14								
106	108	1.22	0.71	0.19								
108	110	1.27	0.75	0.23								
110	112	1.31	0.79	0.28								
112	114	1.35	0.84	0.32								
114	118	1.42	0.90	0.39								
118	122	1.51	0.99	0.47								
122	126	1.60	1.08	0.56	0.05							
126	130	1.68	1.17	0.65	0.13							
130	134	1.77	1.26	0.74	0.22							
134	138	1.86	1.34	0.83	0.31							
138	142	1.95	1.43	0.91	0.40							
142	146	2.04	1.52	1.00	0.49							
146	150	2.12	1.61	1.09	0.57	0.06						

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
150	154	2.21	1.70	1.18	0.66	0.14						
154	158	2.30	1.78	1.27	0.75	0.23						
158	162	2.39	1.87	1.35	0.84	0.32						
162	166	2.48	1.96	1.44	0.93	0.41						
166	170	2.56	2.05	1.53	1.01	0.50						
170	174	2.65	2.14	1.62	1.10	0.58	0.07					
174	178	2.74	2.22	1.71	1.19	0.67	0.16					
178	182	2.88	2.37	1.85	1.33	0.82	0.30					
182	186	3.06	2.54	2.03	1.51	0.99	0.48					
186	190	3.24	2.72	2.20	1.69	1.17	0.65	0.13				
190	195	3.43	2.92	2.40	1.88	1.37	0.85	0.33				
195	200	3.65	3.14	2.62	2.10	1.59	1.07	0.55	0.04			
200	205	3.87	3.36	2.84	2.32	1.81	1.29	0.77	0.26			
205	210	4.09	3.58	3.06	2.54	2.03	1.51	0.99	0.48			
210	215	4.31	3.80	3.28	2.76	2.25	1.73	1.21	0.70	0.18		
215	220	4.53	4.02	3.50	2.98	2.47	1.95	1.43	0.92	0.40		
220	225	4.75	4.24	3.72	3.20	2.69	2.17	1.65	1.14	0.62	0.10	
225	230	4.97	4.46	3.94	3.42	2.91	2.39	1.87	1.36	0.84	0.32	
230	235	5.19	4.68	4.16	3.64	3.13	2.61	2.09	1.58	1.06	0.54	0.02
235	240	5.41	4.90	4.38	3.86	3.35	2.83	2.31	1.80	1.28	0.76	0.24
240	245	5.63	5.12	4.60	4.08	3.57	3.05	2.53	2.02	1.50	0.98	0.46
245	250	5.85	5.34	4.82	4.30	3.79	3.27	2.75	2.24	1.72	1.20	0.68
250	255	6.07	5.56	5.04	4.52	4.01	3.49	2.97	2.46	1.94	1.42	0.90
255	260	6.29	5.78	5.26	4.74	4.23	3.71	3.19	2.68	2.16	1.64	1.12
260	265	6.51	6.00	5.48	4.96	4.45	3.93	3.41	2.90	2.38	1.86	1.34
265	270	6.73	6.22	5.70	5.18	4.67	4.15	3.63	3.12	2.60	2.08	1.56
270	275	6.98	6.46	5.94	5.43	4.91	4.39	3.88	3.36	2.84	2.32	1.81
275	280	7.31	6.79	6.27	5.76	5.24	4.72	4.21	3.69	3.17	2.65	2.14
280	285	7.64	7.12	6.60	6.09	5.57	5.05	4.54	4.02	3.50	2.98	2.47
285	290	7.97	7.45	6.93	6.42	5.90	5.38	4.87	4.35	3.83	3.31	2.80
290	300	8.46	7.95	7.43	6.91	6.39	5.88	5.36	4.84	4.33	3.81	3.29
300	310	9.12	8.61	8.09	7.57	7.05	6.54	6.02	5.50	4.99	4.47	3.95
310	320	9.78	9.27	8.75	8.23	7.71	7.20	6.68	6.16	5.65	5.13	4.61
320	330	10.44	9.93	9.41	8.89	8.37	7.86	7.34	6.82	6.31	5.79	5.27
330	340	11.10	10.59	10.07	9.55	9.03	8.52	8.00	7.48	6.97	6.45	5.93
340	350	11.76	11.25	10.73	10.21	9.69	9.18	8.66	8.14	7.63	7.11	6.59
350	360	12.42	11.91	11.39	10.87	10.35	9.84	9.32	8.80	8.29	7.77	7.25
360	375	13.25	12.73	12.21	11.70	11.18	10.66	10.15	9.63	9.11	8.59	8.08
375	390	14.52	14.01	13.49	12.97	12.46	11.94	11.42	10.91	10.39	9.87	9.35
390	405	15.84	15.33	14.81	14.29	13.78	13.26	12.74	12.23	11.71	11.19	10.67
405	425	17.38	16.87	16.35	15.83	15.32	14.80	14.28	13.77	13.25	12.73	12.21
425	450	19.36	18.85	18.33	17.81	17.30	16.78	16.26	15.75	15.23	14.71	14.19
450	475	21.58	21.06	20.55	20.03	19.51	18.99	18.48	17.96	17.44	16.93	16.41
475	505	24.39	23.88	23.36	22.84	22.32	21.81	21.29	20.77	20.26	19.74	19.22

505 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2020

UNMARRIED HEAD OF HOUSEHOLD----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2020

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$56											
56	58	0.24										
58	60	0.27										
60	62	0.29										
62	64	0.31										
64	66	0.33										
66	68	0.35										
68	70	0.38										
70	72	0.40										
72	74	0.42										
74	76	0.44										
76	78	0.46										
78	80	0.49										
80	82	0.51	0.00									
82	84	0.53	0.01									
84	86	0.55	0.03									
86	88	0.57	0.06									
88	90	0.60	0.08									
90	92	0.62	0.10									
92	94	0.64	0.12									
94	96	0.66	0.14									
96	100	0.69	0.18									
100	104	0.74	0.22									
104	108	0.82	0.30									
108	112	0.90	0.39									
112	116	0.99	0.48									
116	121	1.09	0.57	0.06								
121	126	1.20	0.68	0.17								
126	131	1.31	0.79	0.28								
131	136	1.42	0.90	0.39								
136	141	1.53	1.01	0.50								
141	146	1.64	1.12	0.61	0.09							
146	151	1.75	1.23	0.72	0.20							
151	156	1.86	1.34	0.83	0.31							
156	161	1.97	1.45	0.94	0.42							
161	166	2.08	1.56	1.05	0.53	0.01						
166	171	2.19	1.67	1.16	0.64	0.12						
171	176	2.30	1.78	1.27	0.75	0.23						
176	181	2.41	1.89	1.38	0.86	0.34						
181	186	2.52	2.00	1.49	0.97	0.45						
186	191	2.63	2.11	1.60	1.08	0.56	0.05					
191	196	2.74	2.22	1.71	1.19	0.67	0.16					
196	206	3.02	2.50	1.98	1.47	0.95	0.43					
206	216	3.46	2.94	2.42	1.91	1.39	0.87	0.36				
216	226	3.90	3.38	2.86	2.35	1.83	1.31	0.80	0.28			
226	236	4.34	3.82	3.30	2.79	2.27	1.75	1.24	0.72	0.20		
236	246	4.78	4.26	3.74	3.23	2.71	2.19	1.68	1.16	0.64	0.13	
246	256	5.42	4.90	4.38	3.87	3.35	2.83	2.32	1.80	1.28	0.77	0.25
256	266	6.08	5.56	5.04	4.53	4.01	3.49	2.98	2.46	1.94	1.43	0.91
266	281	6.90	6.39	5.87	5.35	4.84	4.32	3.80	3.28	2.77	2.25	1.73
281	296	7.89	7.38	6.86	6.34	5.83	5.31	4.79	4.27	3.76	3.24	2.72
296	316	9.38	8.86	8.35	7.83	7.31	6.80	6.28	5.76	5.24	4.73	4.21
316	336	11.14	10.62	10.11	9.59	9.07	8.56	8.04	7.52	7.00	6.49	5.97
336	356	13.02	12.50	11.98	11.47	10.95	10.43	9.91	9.40	8.88	8.36	7.85

356 and over

(Use Method B - Exact Calculation Method)