

## CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

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, contact:

Franchise Tax Board, Statistical Solutions 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 an *Employee's Withholding Allowance Certificate* (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 the *Employee's Withholding Allowance Certificate* (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 either:

METHOD A - WAGE BRACKET TABLE METHOD  
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(c) of DE 4.

If the 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.

**Employers may require employees to file DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.**

As of January 1, 2020, the Form W-4 will be used for federal income tax withholding only. You must file a DE 4 to determine the appropriate California PIT withholding. If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowance.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B - EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets; and then subtracting a tax credit based upon the number of allowances claimed on the (Form W-4 or DE 4). **This method also takes into consideration the special treatment of additional allowances for estimated deductions.**

The steps in computing the amount of tax to be withheld are as follows:

- 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 estimated deductions on a DE 4, subtract the amount shown in TABLE 2 - ESTIMATED DEDUCTION TABLE from the gross wages.
- Step 3** Subtract the standard deduction amount shown in TABLE 3 - STANDARD DEDUCTION TABLE to arrive at the employee's taxable income.
- Step 4** Use TABLE 5 - TAX RATE TABLE for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax liability.
- Step 5** Subtract the tax credit shown in TABLE 4 - EXEMPTION ALLOWANCE TABLE\* from the computed tax liability to arrive at the amount of tax to be withheld.

\*If the employee uses additional allowances claimed for estimated deductions, such allowances **MUST NOT** be used in the determination of tax credits to be subtracted.

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EXAMPLE A: Weekly earnings of \$210, single, and claiming one withholding allowance on Form W-4 or DE 4.

- Step 1** Earnings for the weekly payroll period are LESS than the amount shown in TABLE 1 - LOW INCOME EXEMPTION TABLE (\$332); therefore, no income tax is to be withheld.
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EXAMPLE B: Biweekly earnings of \$1,600, married, and claiming three withholding allowances, one of which is for estimated deductions.

- Step 1** Earnings for the biweekly payroll period are GREATER than the amount shown in TABLE 1 - LOW INCOME EXEMPTION TABLE (\$1,327); therefore, income tax should be withheld.
- Step 2**
- |   |                    |
|---|--------------------|
| Earnings for biweekly payroll period.                     | \$ 1,600.00        |
| Subtract amount from TABLE 2 - ESTIMATED DEDUCTION TABLE. | <u>-38.00</u>      |
| Salaries and wages subject to withholding.                | <u>\$ 1,562.00</u> |
- Step 3**
- |  |                |
|--|----------------|
| Subtract amount from TABLE 3 - STANDARD DEDUCTION TABLE. | <u>-400.00</u> |
| Taxable income.  | \$ 1,162.00    |
- Step 4** Tax computation from TABLE 5 - TAX RATE TABLE:  
Entry covering \$1,162 (over \$776 but not over \$1,840).
- |  |              |
|--|--------------|
| • 2.2% amount over \$776 (.022 x ([\$1,162 – \$776]) | \$ 8.49      |
| • Plus the marginal amount.                          | <u>+8.54</u> |
| • Computed tax.                                      | <u>17.03</u> |
- Step 5**
- |   |                |
|---|----------------|
| Subtract amount from TABLE 4 - EXEMPTION ALLOWANCE TABLE. |                |
| for two regular withholding allowances.                   | <u>-11.85</u>  |
| Net amount of tax to be withheld.                         | <u>\$ 5.18</u> |

**NOTE:** Table 5 provides a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B - EXACT CALCULATION METHOD (CONTINUED)

EXAMPLE C: Monthly earnings of \$5,100 married, and claiming five withholding allowances on Form W-4 or DE 4.

<b>Step 1</b>	Earnings for the monthly payroll period are GREATER than the amount shown in TABLE 1 - LOW INCOME EXEMPTION TABLE (\$2,875) therefore, income tax should be withheld.	
<b>Step 2</b>	Earnings for monthly payroll period. Not applicable - no estimated deduction allowance claimed.	\$ 5,100.00
<b>Step 3</b>	Subtract amount from TABLE 3 - STANDARD DEDUCTION TABLE Taxable income	<u>-867.00</u> \$ 4,233.00
<b>Step 4</b>	Tax computation from TABLE 5 - TAX RATE TABLE: <ul style="list-style-type: none"> <li>• Entry covering \$4,233 (over \$3,992 but not over \$6,300).</li> <li>• 4.4% of amount over \$3,992 (.044 x ([\$4,233 - \$3,992])).</li> <li>• Plus marginal tax amount.</li> <li>• Computed tax.</li> </ul>	 \$ 10.60 <u>+69.30</u> \$ 79.90
<b>Step 5</b>	Subtract amount from TABLE 4 – EXEMPTION ALLOWANCE TABLE for 5 regular withholding allowances. Net amount of tax to be withheld.	<u>-64.17</u> <u>\$ 15.73</u>

EXAMPLE D: Weekly earnings of \$800, unmarried head of household, and three withholding allowances on Form W-4 or DE 4.

<b>Step 1</b>	Earnings for the weekly payroll period are GREATER than the amount shown in TABLE 1 - LOW INCOME EXEMPTION TABLE (\$664); therefore, income tax should be withheld.	
<b>Step 2</b>	Earnings for weekly payroll period. Not applicable - no estimated deduction allowance claimed.	\$ 800.00
<b>Step 3</b>	Subtract amount from TABLE 3 - STANDARD DEDUCTION TABLE Taxable income	<u>-200.00</u> \$ 600.00
<b>Step 4</b>	Tax computation from TABLE 5 - TAX RATE TABLE: <ul style="list-style-type: none"> <li>• Entry covering \$600 (over \$389 but not over \$921).</li> <li>• 2.2% of amount over \$389 (.022 x ([\$600 - \$389])).</li> <li>• Plus marginal tax amount.</li> <li>• Computed tax.</li> </ul>	 \$ 4.64 <u>+ 4.28</u> \$ 8.92
<b>Step 5</b>	Subtract amount from TABLE 4 - EXEMPTION ALLOWANCE TABLE for 3 regular withholding allowances. Net amount of tax to be withheld.	<u>- 8.88</u> <u>\$ 0.04</u>

EXAMPLE E: Semi-monthly earnings of \$2,100, married, and claiming four allowances on Form W-4 or DE 4.

<b>Step 1</b>	Earnings for the semi-monthly payroll period are GREATER than the amount shown in TABLE 1 - LOW INCOME EXEMPTION TABLE (\$1,438); therefore, income tax should be withheld.	
<b>Step 2</b>	Annualized wages and salary (24 x \$2,100). Not applicable - no estimated deduction allowance claimed.	\$50,400.00
<b>Step 3</b>	Subtract amount from TABLE 3 - STANDARD DEDUCTION TABLE. Taxable income.	<u>-10,404.00</u> \$39,996.00
<b>Step 4</b>	Tax computation from TABLE 5 - TAX RATE TABLE: <ul style="list-style-type: none"> <li>• Entry covering \$39,996 (over \$20,198 but not over \$47,884).</li> <li>• 2.2% of amount over \$39,996 (.022 x [\$39,996 - \$20,198]).</li> <li>• Plus marginal tax amount.</li> <li>• Computed annual tax.</li> </ul>	 \$ 435.56 <u>+222.18</u> \$ 657.74
<b>Step 5</b>	Subtract amount from TABLE 4 - EXEMPTION ALLOWANCE TABLE for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24).	<u>-616.00</u> \$ 41.74 <u>\$ 1.74</u>

**NOTE:** Employers may determine the amount of income tax to be withheld for an annual payroll period and prorate the tax back to the payroll period. This method may be useful to employers who have employees being paid for more than one payroll period and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B - EXACT CALCULATION METHOD (CONTINUED)

EXAMPLE F: Annual earnings of \$57,000, monthly pay period, married, and claiming four allowances on Form W-4 or DE 4.

<b>Step 1</b>	Earnings for the annual payroll period are GREATER than the amount shown in TABLE 1 - LOW INCOME EXEMPTION TABLE (\$34,503); therefore, income tax should be withheld.	
<b>Step 2</b>	Annualized wages and/or monthly salary (12 x \$4,750). Not applicable - no estimated deduction allowance claimed.	\$ 57,000.00
<b>Step 3</b>	Subtract amount from TABLE 3 - STANDARD DEDUCTION TABLE. Taxable income.	<u>-10,404.00</u> \$ 46,596.00
<b>Step 4</b>	Tax computation from TABLE 5 - TAX RATE TABLE: <ul style="list-style-type: none"> <li>• Entry covering \$46,596 (over \$20,198 but not over \$47,884)</li> <li>• 2.2% of amount over \$20,198 (.022 x (\$46,596 - \$20,198)).</li> <li>• Plus marginal tax amount.</li> <li>• Computed annual tax.</li> </ul>	\$ 580.76 <u>+222.18</u> \$ 802.94
<b>Step 5</b>	Subtract amount from TABLE 4 - EXEMPTION ALLOWANCE TABLE for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (12).	<u>-616.00</u> \$ 186.94 <u>\$ 15.58</u>

**NOTE:** Employers may determine the amount of income tax to be withheld for an annual payroll period and figure the tax for the payroll period. This method may be useful to employers who have employees being paid for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B---EXACT CALCULATION METHOD

### TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR FORM W-4 "0" OR '1'                      '2' OR MORE		
WEEKLY	\$332	\$332	\$664	\$664
BIWEEKLY	\$664	\$664	\$1,327	\$1,327
SEMI-MONTHLY	\$719	\$719	\$1,438	\$1,438
MONTHLY	\$1,438	\$1,438	\$2,875	\$2,875
QUARTERLY	\$4,313	\$4,313	\$8,626	\$8,626
SEMI-ANNUAL	\$8,626	\$8,626	\$17,252	\$17,252
ANNUAL	\$17,252	\$17,252	\$34,503	\$34,503
DAILY/MISCELLANEOUS	\$66	\$66	\$133	\$133

### 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 Form W-4 or DE 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 2023

## METHOD B---EXACT CALCULATION METHOD

### TABLE 3 - STANDARD DEDUCTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR FORM W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$100	\$100	\$200	\$200
BIWEEKLY	\$200	\$200	\$400	\$400
SEMI-MONTHLY	\$217	\$217	\$434	\$434
MONTHLY	\$434	\$434	\$867	\$867
QUARTERLY	\$1,301	\$1,301	\$2,601	\$2,601
SEMI-ANNUAL	\$2,601	\$2,601	\$5,202	\$5,202
ANNUAL	\$5,202	\$5,202	\$10,404	\$10,404
DAILY/MISCELLANEOUS	\$20	\$20	\$40	\$40

### TABLE 4 - EXEMPTION ALLOWANCE TABLE

ALLOWANCES ON DE 4 OR FORM W-4	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$2.96	\$5.92	\$6.42	\$12.83	\$38.50	\$77.00	\$154.00	\$0.59
2	\$5.92	\$11.85	\$12.83	\$25.67	\$77.00	\$154.00	\$308.00	\$1.18
3	\$8.88	\$17.77	\$19.25	\$38.50	\$115.50	\$231.00	\$462.00	\$1.78
4	\$11.85	\$23.69	\$25.67	\$51.33	\$154.00	\$308.00	\$616.00	\$2.37
5	\$14.81	\$29.62	\$32.08	\$64.17	\$192.50	\$385.00	\$770.00	\$2.96
6	\$17.77	\$35.54	\$38.50	\$77.00	\$231.00	\$462.00	\$924.00	\$3.55
7	\$20.73	\$41.46	\$44.92	\$89.83	\$269.50	\$539.00	\$1,078.00	\$4.15
8	\$23.69	\$47.38	\$51.33	\$102.67	\$308.00	\$616.00	\$1,232.00	\$4.74
9	\$26.65	\$53.31	\$57.75	\$115.50	\$346.50	\$693.00	\$1,386.00	\$5.33
10*	\$29.62	\$59.23	\$64.17	\$128.33	\$385.00	\$770.00	\$1,540.00	\$5.92

\* If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form W-4 or DE 4, on a weekly payroll period would be \$34.65

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

ANNUAL PAYROLL PERIOD					DAILY / MISCELLANEOUS PAYROLL PERIOD				
SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS					SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$10,099 ...	1.100%	\$0	\$0.00	\$0	\$39 ...	1.100%	\$0	\$0.00
\$10,099	\$23,942 ...	2.200%	\$10,099	\$111.09	\$39	\$92 ...	2.200%	\$39	\$0.43
\$23,942	\$37,788 ...	4.400%	\$23,942	\$415.64	\$92	\$145 ...	4.400%	\$92	\$1.60
\$37,788	\$52,455 ...	6.600%	\$37,788	\$1,024.86	\$145	\$202 ...	6.600%	\$145	\$3.93
\$52,455	\$66,295 ...	8.800%	\$52,455	\$1,992.88	\$202	\$255 ...	8.800%	\$202	\$7.69
\$66,295	\$338,639 ...	10.230%	\$66,295	\$3,210.80	\$255	\$1,302 ...	10.230%	\$255	\$12.35
\$338,639	\$406,364 ...	11.330%	\$338,639	\$31,071.59	\$1,302	\$1,563 ...	11.330%	\$1,302	\$119.46
\$406,364	\$677,275 ...	12.430%	\$406,364	\$38,744.83	\$1,563	\$2,605 ...	12.430%	\$1,563	\$149.03
\$677,275	\$1,000,000 ...	13.530%	\$677,275	\$72,419.07	\$2,605	\$3,846 ...	13.530%	\$2,605	\$278.55
\$1,000,000	and over ...	14.630%	\$1,000,000	\$116,083.76	\$3,846	and over ...	14.630%	\$3,846	\$446.46
MARRIED PERSONS					MARRIED PERSONS				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$20,198 ...	1.100%	\$0	\$0.00	\$0	\$78 ...	1.100%	\$0	\$0.00
\$20,198	\$47,884 ...	2.200%	\$20,198	\$222.18	\$78	\$184 ...	2.200%	\$78	\$0.86
\$47,884	\$75,576 ...	4.400%	\$47,884	\$831.27	\$184	\$290 ...	4.400%	\$184	\$3.19
\$75,576	\$104,910 ...	6.600%	\$75,576	\$2,049.72	\$290	\$404 ...	6.600%	\$290	\$7.85
\$104,910	\$132,590 ...	8.800%	\$104,910	\$3,985.76	\$404	\$510 ...	8.800%	\$404	\$15.37
\$132,590	\$677,278 ...	10.230%	\$132,590	\$6,421.60	\$510	\$2,604 ...	10.230%	\$510	\$24.70
\$677,278	\$812,728 ...	11.330%	\$677,278	\$62,143.18	\$2,604	\$3,126 ...	11.330%	\$2,604	\$238.92
\$812,728	\$1,000,000 ...	12.430%	\$812,728	\$77,489.67	\$3,126	\$3,846 ...	12.430%	\$3,126	\$298.06
\$1,000,000	\$1,354,550 ...	13.530%	\$1,000,000	\$100,767.58	\$3,846	\$5,210 ...	13.530%	\$3,846	\$387.56
\$1,354,550	and over ...	14.630%	\$1,354,550	\$148,738.20	\$5,210	and over ...	14.630%	\$5,210	\$572.11
UNMARRIED/HEAD OF HOUSEHOLD					UNMARRIED/HEAD OF HOUSEHOLD				
IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...			IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS		OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$20,212 ...	1.100%	\$0	\$0.00	\$0	\$78 ...	1.100%	\$0	\$0.00
\$20,212	\$47,887 ...	2.200%	\$20,212	\$222.33	\$78	\$184 ...	2.200%	\$78	\$0.86
\$47,887	\$61,730 ...	4.400%	\$47,887	\$831.18	\$184	\$237 ...	4.400%	\$184	\$3.19
\$61,730	\$76,397 ...	6.600%	\$61,730	\$1,440.27	\$237	\$294 ...	6.600%	\$237	\$5.52
\$76,397	\$90,240 ...	8.800%	\$76,397	\$2,408.29	\$294	\$347 ...	8.800%	\$294	\$9.28
\$90,240	\$460,547 ...	10.230%	\$90,240	\$3,626.47	\$347	\$1,771 ...	10.230%	\$347	\$13.94
\$460,547	\$552,658 ...	11.330%	\$460,547	\$41,508.88	\$1,771	\$2,126 ...	11.330%	\$1,771	\$159.62
\$552,658	\$921,095 ...	12.430%	\$552,658	\$51,945.06	\$2,126	\$3,543 ...	12.430%	\$2,126	\$199.84
\$921,095	\$1,000,000 ...	13.530%	\$921,095	\$97,741.78	\$3,543	\$3,846 ...	13.530%	\$3,543	\$375.97
\$1,000,000	and over ...	14.630%	\$1,000,000	\$108,417.63	\$3,846	and over ...	14.630%	\$3,846	\$416.97

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

**QUARTERLY PAYROLL PERIOD**

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$2,525 ...	1.100%	\$0	\$0.00
\$2,525	\$5,986 ...	2.200%	\$2,525	\$27.78
\$5,986	\$9,447 ...	4.400%	\$5,986	\$103.92
\$9,447	\$13,114 ...	6.600%	\$9,447	\$256.20
\$13,114	\$16,574 ...	8.800%	\$13,114	\$498.22
\$16,574	\$84,660 ...	10.230%	\$16,574	\$802.70
\$84,660	\$101,591 ...	11.330%	\$84,660	\$7,767.90
\$101,591	\$169,319 ...	12.430%	\$101,591	\$9,686.18
\$169,319	\$250,000 ...	13.530%	\$169,319	\$18,104.77
\$250,000	and over ...	14.630%	\$250,000	\$29,020.91

MARRIED PERSONS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$5,050 ...	1.100%	\$0	\$0.00
\$5,050	\$11,972 ...	2.200%	\$5,050	\$55.55
\$11,972	\$18,894 ...	4.400%	\$11,972	\$207.83
\$18,894	\$26,228 ...	6.600%	\$18,894	\$512.40
\$26,228	\$33,148 ...	8.800%	\$26,228	\$996.44
\$33,148	\$169,320 ...	10.230%	\$33,148	\$1,605.40
\$169,320	\$203,182 ...	11.330%	\$169,320	\$15,535.80
\$203,182	\$250,000 ...	12.430%	\$203,182	\$19,372.36
\$250,000	\$338,638 ...	13.530%	\$250,000	\$25,191.84
\$338,638	and over ...	14.630%	\$338,638	\$37,184.56

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$5,053 ...	1.100%	\$0	\$0.00
\$5,053	\$11,972 ...	2.200%	\$5,053	\$55.58
\$11,972	\$15,433 ...	4.400%	\$11,972	\$207.80
\$15,433	\$19,099 ...	6.600%	\$15,433	\$360.08
\$19,099	\$22,560 ...	8.800%	\$19,099	\$602.04
\$22,560	\$115,137 ...	10.230%	\$22,560	\$906.61
\$115,137	\$138,165 ...	11.330%	\$115,137	\$10,377.24
\$138,165	\$230,274 ...	12.430%	\$138,165	\$12,986.31
\$230,274	\$250,000 ...	13.530%	\$230,274	\$24,435.46
\$250,000	and over ...	14.630%	\$250,000	\$27,104.39

**SEMI-ANNUAL PAYROLL PERIOD**

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$5,050 ...	1.100%	\$0	\$0.00
\$5,050	\$11,972 ...	2.200%	\$5,050	\$55.55
\$11,972	\$18,894 ...	4.400%	\$11,972	\$207.83
\$18,894	\$26,228 ...	6.600%	\$18,894	\$512.40
\$26,228	\$33,148 ...	8.800%	\$26,228	\$996.44
\$33,148	\$169,320 ...	10.230%	\$33,148	\$1,605.40
\$169,320	\$203,182 ...	11.330%	\$169,320	\$15,535.80
\$203,182	\$338,638 ...	12.430%	\$203,182	\$19,372.36
\$338,638	\$500,000 ...	13.530%	\$338,638	\$36,209.54
\$500,000	and over ...	14.630%	\$500,000	\$58,041.82

MARRIED PERSONS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$10,100 ...	1.100%	\$0	\$0.00
\$10,100	\$23,944 ...	2.200%	\$10,100	\$111.10
\$23,944	\$37,788 ...	4.400%	\$23,944	\$415.67
\$37,788	\$52,456 ...	6.600%	\$37,788	\$1,024.81
\$52,456	\$66,296 ...	8.800%	\$52,456	\$1,992.90
\$66,296	\$338,640 ...	10.230%	\$66,296	\$3,210.82
\$338,640	\$406,364 ...	11.330%	\$338,640	\$31,071.61
\$406,364	\$500,000 ...	12.430%	\$406,364	\$38,744.74
\$500,000	\$677,276 ...	13.530%	\$500,000	\$50,383.69
\$677,276	and over ...	14.630%	\$677,276	\$74,369.13

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$10,106 ...	1.100%	\$0	\$0.00
\$10,106	\$23,944 ...	2.200%	\$10,106	\$111.17
\$23,944	\$30,866 ...	4.400%	\$23,944	\$415.61
\$30,866	\$38,198 ...	6.600%	\$30,866	\$720.18
\$38,198	\$45,120 ...	8.800%	\$38,198	\$1,204.09
\$45,120	\$230,274 ...	10.230%	\$45,120	\$1,813.23
\$230,274	\$276,330 ...	11.330%	\$230,274	\$20,754.48
\$276,330	\$460,548 ...	12.430%	\$276,330	\$25,972.62
\$460,548	\$500,000 ...	13.530%	\$460,548	\$48,870.92
\$500,000	and over ...	14.630%	\$500,000	\$54,208.78



# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

#### SEMI-MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$421 ...	1.100%	\$0	\$0.00
\$421	\$998 ...	2.200%	\$421	\$4.63
\$998	\$1,575 ...	4.400%	\$998	\$17.32
\$1,575	\$2,186 ...	6.600%	\$1,575	\$42.71
\$2,186	\$2,762 ...	8.800%	\$2,186	\$83.04
\$2,762	\$14,110 ...	10.230%	\$2,762	\$133.73
\$14,110	\$16,932 ...	11.330%	\$14,110	\$1,294.63
\$16,932	\$28,220 ...	12.430%	\$16,932	\$1,614.36
\$28,220	\$41,667 ...	13.530%	\$28,220	\$3,017.46
\$41,667	and over ...	14.630%	\$41,667	\$4,836.84

#### MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$842 ...	1.100%	\$0	\$0.00
\$842	\$1,996 ...	2.200%	\$842	\$9.26
\$1,996	\$3,150 ...	4.400%	\$1,996	\$34.65
\$3,150	\$4,372 ...	6.600%	\$3,150	\$85.43
\$4,372	\$5,524 ...	8.800%	\$4,372	\$166.08
\$5,524	\$28,220 ...	10.230%	\$5,524	\$267.46
\$28,220	\$33,864 ...	11.330%	\$28,220	\$2,589.26
\$33,864	\$56,440 ...	12.430%	\$33,864	\$3,228.73
\$56,440	\$83,334 ...	13.530%	\$56,440	\$6,034.93
\$83,334	and over ...	14.630%	\$83,334	\$9,673.69

#### MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$842 ...	1.100%	\$0	\$0.00
\$842	\$1,996 ...	2.200%	\$842	\$9.26
\$1,996	\$3,150 ...	4.400%	\$1,996	\$34.65
\$3,150	\$4,372 ...	6.600%	\$3,150	\$85.43
\$4,372	\$5,524 ...	8.800%	\$4,372	\$166.08
\$5,524	\$28,220 ...	10.230%	\$5,524	\$267.46
\$28,220	\$33,864 ...	11.330%	\$28,220	\$2,589.26
\$33,864	\$41,667 ...	12.430%	\$33,864	\$3,228.73
\$41,667	\$56,440 ...	13.530%	\$41,667	\$4,198.64
\$56,440	and over ...	14.630%	\$56,440	\$6,197.43

#### MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,684 ...	1.100%	\$0	\$0.00
\$1,684	\$3,992 ...	2.200%	\$1,684	\$18.52
\$3,992	\$6,300 ...	4.400%	\$3,992	\$69.30
\$6,300	\$8,744 ...	6.600%	\$6,300	\$170.85
\$8,744	\$11,048 ...	8.800%	\$8,744	\$332.15
\$11,048	\$56,440 ...	10.230%	\$11,048	\$534.90
\$56,440	\$67,728 ...	11.330%	\$56,440	\$5,178.50
\$67,728	\$83,334 ...	12.430%	\$67,728	\$6,457.43
\$83,334	\$112,880 ...	13.530%	\$83,334	\$8,397.26
\$112,880	and over ...	14.630%	\$112,880	\$12,394.83

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$842 ...	1.100%	\$0	\$0.00
\$842	\$1,995 ...	2.200%	\$842	\$9.26
\$1,995	\$2,572 ...	4.400%	\$1,995	\$34.63
\$2,572	\$3,183 ...	6.600%	\$2,572	\$60.02
\$3,183	\$3,760 ...	8.800%	\$3,183	\$100.35
\$3,760	\$19,189 ...	10.230%	\$3,760	\$151.13
\$19,189	\$23,027 ...	11.330%	\$19,189	\$1,729.52
\$23,027	\$38,379 ...	12.430%	\$23,027	\$2,164.37
\$38,379	\$41,667 ...	13.530%	\$38,379	\$4,072.62
\$41,667	and over ...	14.630%	\$41,667	\$4,517.49

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,684 ...	1.100%	\$0	\$0.00
\$1,684	\$3,990 ...	2.200%	\$1,684	\$18.52
\$3,990	\$5,144 ...	4.400%	\$3,990	\$69.25
\$5,144	\$6,366 ...	6.600%	\$5,144	\$120.03
\$6,366	\$7,520 ...	8.800%	\$6,366	\$200.68
\$7,520	\$38,378 ...	10.230%	\$7,520	\$302.23
\$38,378	\$46,054 ...	11.330%	\$38,378	\$3,459.00
\$46,054	\$76,758 ...	12.430%	\$46,054	\$4,328.69
\$76,758	\$83,334 ...	13.530%	\$76,758	\$8,145.20
\$83,334	and over ...	14.630%	\$83,334	\$9,034.93

# CALIFORNIA WITHHOLDING SCHEDULES FOR 2023

## METHOD B---EXACT CALCULATION METHOD

### TABLE 5 - TAX RATE TABLE

#### WEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$194 ...	1.100%	\$0	\$0.00
\$194	\$460 ...	2.200%	\$194	\$2.13
\$460	\$727 ...	4.400%	\$460	\$7.98
\$727	\$1,009 ...	6.600%	\$727	\$19.73
\$1,009	\$1,275 ...	8.800%	\$1,009	\$38.34
\$1,275	\$6,512 ...	10.230%	\$1,275	\$61.75
\$6,512	\$7,815 ...	11.330%	\$6,512	\$597.50
\$7,815	\$13,025 ...	12.430%	\$7,815	\$745.13
\$13,025	\$19,231 ...	13.530%	\$13,025	\$1,392.73
\$19,231	and over ...	14.630%	\$19,231	\$2,232.40

#### BIWEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,  
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$388 ...	1.100%	\$0	\$0.00
\$388	\$920 ...	2.200%	\$388	\$4.27
\$920	\$1,454 ...	4.400%	\$920	\$15.97
\$1,454	\$2,018 ...	6.600%	\$1,454	\$39.47
\$2,018	\$2,550 ...	8.800%	\$2,018	\$76.69
\$2,550	\$13,024 ...	10.230%	\$2,550	\$123.51
\$13,024	\$15,630 ...	11.330%	\$13,024	\$1,195.00
\$15,630	\$26,050 ...	12.430%	\$15,630	\$1,490.26
\$26,050	\$38,462 ...	13.530%	\$26,050	\$2,785.47
\$38,462	and over ...	14.630%	\$38,462	\$4,464.81

#### MARRIED PERSONS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$388 ...	1.100%	\$0	\$0.00
\$388	\$920 ...	2.200%	\$388	\$4.27
\$920	\$1,454 ...	4.400%	\$920	\$15.97
\$1,454	\$2,018 ...	6.600%	\$1,454	\$39.47
\$2,018	\$2,550 ...	8.800%	\$2,018	\$76.69
\$2,550	\$13,024 ...	10.230%	\$2,550	\$123.51
\$13,024	\$15,630 ...	11.330%	\$13,024	\$1,195.00
\$15,630	\$19,231 ...	12.430%	\$15,630	\$1,490.26
\$19,231	\$26,049 ...	13.530%	\$19,231	\$1,937.86
\$26,049	and over ...	14.630%	\$26,049	\$2,860.34

#### MARRIED PERSONS

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$776 ...	1.100%	\$0	\$0.00
\$776	\$1,840 ...	2.200%	\$776	\$8.54
\$1,840	\$2,908 ...	4.400%	\$1,840	\$31.95
\$2,908	\$4,036 ...	6.600%	\$2,908	\$78.94
\$4,036	\$5,100 ...	8.800%	\$4,036	\$153.39
\$5,100	\$26,048 ...	10.230%	\$5,100	\$247.02
\$26,048	\$31,260 ...	11.330%	\$26,048	\$2,390.00
\$31,260	\$38,462 ...	12.430%	\$31,260	\$2,980.52
\$38,462	\$52,098 ...	13.530%	\$38,462	\$3,875.73
\$52,098	and over ...	14.630%	\$52,098	\$5,720.68

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$389 ...	1.100%	\$0	\$0.00
\$389	\$921 ...	2.200%	\$389	\$4.28
\$921	\$1,187 ...	4.400%	\$921	\$15.98
\$1,187	\$1,469 ...	6.600%	\$1,187	\$27.68
\$1,469	\$1,735 ...	8.800%	\$1,469	\$46.29
\$1,735	\$8,857 ...	10.230%	\$1,735	\$69.70
\$8,857	\$10,628 ...	11.330%	\$8,857	\$798.28
\$10,628	\$17,713 ...	12.430%	\$10,628	\$998.93
\$17,713	\$19,231 ...	13.530%	\$17,713	\$1,879.60
\$19,231	and over ...	14.630%	\$19,231	\$2,084.99

#### UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE  
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$778 ...	1.100%	\$0	\$0.00
\$778	\$1,842 ...	2.200%	\$778	\$8.56
\$1,842	\$2,374 ...	4.400%	\$1,842	\$31.97
\$2,374	\$2,938 ...	6.600%	\$2,374	\$55.38
\$2,938	\$3,470 ...	8.800%	\$2,938	\$92.60
\$3,470	\$17,714 ...	10.230%	\$3,470	\$139.42
\$17,714	\$21,256 ...	11.330%	\$17,714	\$1,596.58
\$21,256	\$35,426 ...	12.430%	\$21,256	\$1,997.89
\$35,426	\$38,462 ...	13.530%	\$35,426	\$3,759.22
\$38,462	and over ...	14.630%	\$38,462	\$4,169.99