

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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 Section – 516, Mail Stop A-351
P.O. 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 the 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 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 the Form W-4, minus the number of additional allowances for estimated deductions claimed. If the 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 a DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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" (\$526); therefore, income tax should be withheld.
- Step 2**
- | | |
|---|-----------------|
| Earnings for the payroll period: | \$900.00 |
| Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE:" | <u>-58.00</u> |
| 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: | <u>-3</u> |
| 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.
- | | |
|--|---------------|
| | <u>\$7.13</u> |
|--|---------------|

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,400, married, and claiming six withholding allowances on Form W-4 or DE 4, two 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" (\$2,281); therefore, income tax should be withheld.
- Step 2**
- | | |
|---|-------------------|
| Earnings for the payroll period. | \$3,400.00 |
| Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE:" | <u>-167.00</u> |
| Salaries and wages subject to withholding. | <u>\$3,233.00</u> |
- Step 3**
- | | |
|--|-----------|
| Total number of withholding allowances claimed: | 6 |
| Subtract number of estimated deduction allowances claimed: | <u>-2</u> |
| Net allowances for tax computation purposes: | <u>4</u> |
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,233 with four deductions) to arrive at the amount of tax to be withheld:
- | | |
|--|---------------|
| | <u>\$0.92</u> |
|--|---------------|

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

METHOD A--WAGE BRACKET TABLE 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	\$263	\$263	\$526	\$526
BIWEEKLY	\$526	\$526	\$1,053	\$1,053
SEMI-MONTHLY	\$570	\$570	\$1,141	\$1,141
MONTHLY	\$1,141	\$1,141	\$2,281	\$2,281
QUARTERLY	\$3,422	\$3,422	\$6,843	\$6,843
SEMI-ANNUAL	\$6,844	\$6,844	\$13,687	\$13,687
ANNUAL	\$13,687	\$13,687	\$27,373	\$27,373
DAILY/MISCELLANEOUS	\$53	\$53	\$105	\$105

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 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 2017

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

FOR WAGES PAID IN 2017

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	1.73										
240	250	1.95										
250	260	2.17										
260	270	2.39	0.05									
270	280	2.61	0.27									
280	290	2.83	0.49									
290	300	3.05	0.71									
300	310	3.27	0.93									
310	320	3.49	1.15									
320	330	3.71	1.37									
330	340	3.93	1.59									
340	350	4.15	1.81									
350	360	4.37	2.03									
360	370	4.59	2.25									
370	380	4.81	2.47	0.12								
380	390	5.03	2.69	0.34								
390	400	5.25	2.91	0.56								
400	410	5.47	3.13	0.78								
410	420	5.69	3.35	1.00								
420	430	5.91	3.57	1.22								
430	440	6.13	3.79	1.44								
440	460	6.58	4.24	1.90								
460	480	7.46	5.12	2.78	0.43							
480	500	8.34	6.00	3.66	1.31							
500	520	9.22	6.88	4.54	2.19							
520	540	10.10	7.76	5.42	3.07	0.73						
540	560	10.98	8.64	6.30	3.95	1.61						
560	580	11.86	9.52	7.18	4.83	2.49	0.15					
580	600	12.74	10.40	8.06	5.71	3.37	1.03					
600	620	13.62	11.28	8.94	6.59	4.25	1.91					
620	660	14.94	12.60	10.26	7.91	5.57	3.23	0.88				
660	700	17.22	14.88	12.54	10.19	7.85	5.51	3.16	0.82			
700	740	19.86	17.52	15.18	12.83	10.49	8.15	5.80	3.46	1.12		
740	780	22.50	20.16	17.82	15.47	13.13	10.79	8.44	6.10	3.76	1.41	
780	820	25.14	22.80	20.46	18.11	15.77	13.43	11.08	8.74	6.40	4.05	1.71
820	860	27.78	25.44	23.10	20.75	18.41	16.07	13.72	11.38	9.04	6.69	4.35
860	900	30.42	28.08	25.74	23.39	21.05	18.71	16.36	14.02	11.68	9.33	6.99
900	940	33.93	31.59	29.25	26.90	24.56	22.22	19.87	17.53	15.19	12.85	10.50
940	980	37.45	35.11	32.77	30.42	28.08	25.74	23.39	21.05	18.71	16.37	14.02
980	1020	40.97	38.63	36.29	33.94	31.60	29.26	26.91	24.57	22.23	19.89	17.54
1020	1060	44.49	42.15	39.81	37.46	35.12	32.78	30.43	28.09	25.75	23.41	21.06
1060	1100	48.01	45.67	43.33	40.98	38.64	36.30	33.95	31.61	29.27	26.93	24.58
1100	1140	51.94	49.60	47.26	44.91	42.57	40.23	37.88	35.54	33.20	30.85	28.51

1140 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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 2017

FOR WAGES PAID IN 2017

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	16.22	13.88	8.04	5.70	3.35	1.01					
900	920	17.10	14.76	8.92	6.58	4.23	1.89					
920	940	17.98	15.64	9.80	7.46	5.11	2.77	0.43				
940	960	18.86	16.52	10.68	8.34	5.99	3.65	1.31				
960	980	19.74	17.40	11.56	9.22	6.87	4.53	2.19				
980	1000	20.62	18.28	12.44	10.10	7.75	5.41	3.07	0.72			
1000	1020	21.50	19.16	13.32	10.98	8.63	6.29	3.95	1.60			
1020	1040	22.38	20.04	14.20	11.86	9.51	7.17	4.83	2.48	0.14		
1040	1060	23.26	20.92	15.08	12.74	10.39	8.05	5.71	3.36	1.02		
1060	1080	24.14	21.80	15.96	13.62	11.27	8.93	6.59	4.24	1.90		
1080	1100	25.02	22.68	16.84	14.50	12.15	9.81	7.47	5.12	2.78	0.44	
1100	1120	25.90	23.56	17.72	15.38	13.03	10.69	8.35	6.00	3.66	1.32	
1120	1140	26.78	24.44	18.60	16.26	13.91	11.57	9.23	6.88	4.54	2.20	
1140	1170	27.88	25.54	19.70	17.36	15.01	12.67	10.33	7.98	5.64	3.30	0.95
1170	1200	29.20	26.86	21.02	18.68	16.33	13.99	11.65	9.30	6.96	4.62	2.27
1200	1230	30.52	28.18	22.34	20.00	17.65	15.31	12.97	10.62	8.28	5.94	3.59
1230	1260	32.09	29.75	23.66	21.32	18.97	16.63	14.29	11.94	9.60	7.26	4.91
1260	1290	34.07	31.73	24.98	22.64	20.29	17.95	15.61	13.26	10.92	8.58	6.23
1290	1320	36.05	33.71	26.30	23.96	21.61	19.27	16.93	14.58	12.24	9.90	7.55
1320	1350	38.03	35.69	28.11	25.76	23.42	21.08	18.74	16.39	14.05	11.71	9.36
1350	1390	40.34	38.00	30.42	28.07	25.73	23.39	21.05	18.70	16.36	14.02	11.67
1390	1430	42.98	40.64	33.06	30.71	28.37	26.03	23.69	21.34	19.00	16.66	14.31
1430	1470	45.62	43.28	35.70	33.35	31.01	28.67	26.33	23.98	21.64	19.30	16.95
1470	1510	48.26	45.92	38.34	35.99	33.65	31.31	28.97	26.62	24.28	21.94	19.59
1510	1550	50.90	48.56	40.98	38.63	36.29	33.95	31.61	29.26	26.92	24.58	22.23
1550	1590	53.54	51.20	43.62	41.27	38.93	36.59	34.25	31.90	29.56	27.22	24.87
1590	1630	56.18	53.84	46.26	43.91	41.57	39.23	36.89	34.54	32.20	29.86	27.51
1630	1670	58.82	56.48	48.90	46.55	44.21	41.87	39.53	37.18	34.84	32.50	30.15
1670	1710	61.65	59.31	51.54	49.19	46.85	44.51	42.17	39.82	37.48	35.14	32.79
1710	1750	65.17	62.83	54.18	51.83	49.49	47.15	44.81	42.46	40.12	37.78	35.43
1750	1790	68.69	66.35	57.02	54.68	52.33	49.99	47.65	45.30	42.96	40.62	38.28
1790	1830	72.21	69.87	60.54	58.20	55.85	53.51	51.17	48.82	46.48	44.14	41.80
1830	1870	75.73	73.39	64.06	61.72	59.37	57.03	54.69	52.34	50.00	47.66	45.32
1870	1910	79.25	76.91	67.58	65.24	62.89	60.55	58.21	55.86	53.52	51.18	48.84
1910	1950	82.77	80.43	71.10	68.76	66.41	64.07	61.73	59.38	57.04	54.70	52.36
1950	2000	86.73	84.39	75.06	72.72	70.37	68.03	65.69	63.34	61.00	58.66	56.32
2000	2050	91.13	88.79	79.46	77.12	74.77	72.43	70.09	67.74	65.40	63.06	60.72
2050	2110	95.97	93.63	84.30	81.96	79.61	77.27	74.93	72.58	70.24	67.90	65.56
2110	2180	102.29	99.94	90.02	87.68	85.33	82.99	80.65	78.30	75.96	73.62	71.28
2180	2250	109.45	107.11	96.64	94.30	91.95	89.61	87.27	84.93	82.58	80.24	77.90

2250 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	1.06										
260	270	1.17										
270	280	1.28										
280	290	1.39										
290	300	1.50										
300	310	1.61										
310	320	1.72										
320	330	1.83										
330	340	1.94										
340	350	2.05										
350	360	2.16										
360	370	2.27										
370	380	2.38	0.04									
380	390	2.49	0.15									
390	400	2.60	0.26									
400	410	2.71	0.37									
410	420	2.82	0.48									
420	430	2.93	0.59									
430	440	3.04	0.70									
440	450	3.15	0.81									
450	460	3.26	0.92									
460	470	3.37	1.03									
470	480	3.57	1.23									
480	490	3.79	1.45									
490	500	4.01	1.67									
500	520	4.34	2.00									
520	540	4.78	2.44	0.09								
540	560	5.22	2.88	0.53								
560	580	5.66	3.32	0.97								
580	600	6.10	3.76	1.41								
600	620	6.54	4.20	1.85								
620	640	6.98	4.64	2.29								
640	660	7.42	5.08	2.73	0.39							
660	680	7.86	5.52	3.17	0.83							
680	700	8.30	5.96	3.61	1.27							
700	740	8.96	6.62	4.27	1.93							
740	780	9.84	7.50	5.15	2.81	0.47						
780	820	10.72	8.38	6.03	3.69	1.35						
820	860	11.60	9.26	6.91	4.57	2.23						
860	900	12.48	10.14	7.79	5.45	3.11	0.76					
900	950	14.24	11.90	9.56	7.21	4.87	2.53	0.18				
950	1000	16.44	14.10	11.76	9.41	7.07	4.73	2.38	0.04			
1000	1050	18.64	16.30	13.96	11.61	9.27	6.93	4.58	2.24			
1050	1100	20.84	18.50	16.16	13.81	11.47	9.13	6.78	4.44	2.10		
1100	1150	23.58	21.23	18.89	16.55	14.20	11.86	9.52	7.17	4.83	2.49	0.15
1150	1200	26.88	24.53	22.19	19.85	17.50	15.16	12.82	10.47	8.13	5.79	3.45
1200	1250	30.18	27.83	25.49	23.15	20.80	18.46	16.12	13.77	11.43	9.09	6.75
1250	1350	35.13	32.78	30.44	28.10	25.75	23.41	21.07	18.72	16.38	14.04	11.70
1350	1450	43.38	41.04	38.69	36.35	34.01	31.66	29.32	26.98	24.64	22.29	19.95
1450	1550	52.18	49.84	47.49	45.15	42.81	40.46	38.12	35.78	33.44	31.09	28.75
1550	1650	61.90	59.55	57.21	54.87	52.53	50.18	47.84	45.50	43.15	40.81	38.47

1650 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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	1.22										
280	300	1.44										
300	320	1.66										
320	340	1.88										
340	360	2.10										
360	380	2.32										
380	400	2.54										
400	420	2.76										
420	440	2.98										
440	460	3.20										
460	480	3.46										
480	500	3.90										
500	520	4.34										
520	540	4.78	0.09									
540	560	5.22	0.53									
560	580	5.66	0.97									
580	600	6.10	1.41									
600	620	6.54	1.85									
620	640	6.98	2.29									
640	660	7.42	2.73									
660	680	7.86	3.17									
680	700	8.30	3.61									
700	720	8.74	4.05									
720	740	9.18	4.49									
740	760	9.62	4.93	0.25								
760	780	10.06	5.37	0.69								
780	800	10.50	5.81	1.13								
800	820	10.94	6.25	1.57								
820	860	11.60	6.91	2.23								
860	900	12.48	7.79	3.11								
900	940	14.04	9.36	4.67								
940	980	15.80	11.12	6.43	1.75							
980	1020	17.56	12.88	8.19	3.51							
1020	1070	19.54	14.86	10.17	5.49	0.80						
1070	1120	21.74	17.06	12.37	7.69	3.00						
1120	1170	23.94	19.26	14.57	9.89	5.20	0.51					
1170	1220	26.14	21.46	16.77	12.09	7.40	2.71					
1220	1270	28.34	23.66	18.97	14.29	9.60	4.91	0.23				
1270	1320	30.54	25.86	21.17	16.49	11.80	7.11	2.43				
1320	1370	33.45	28.77	24.08	19.40	14.71	10.02	5.34	0.65			
1370	1420	36.75	32.07	27.38	22.70	18.01	13.32	8.64	3.95			
1420	1470	40.05	35.37	30.68	26.00	21.31	16.62	11.94	7.25	2.57		
1470	1520	43.35	38.67	33.98	29.30	24.61	19.92	15.24	10.55	5.87	1.18	
1520	1570	46.65	41.97	37.28	32.60	27.91	23.22	18.54	13.85	9.17	4.48	
1570	1670	51.60	46.92	42.23	37.55	32.86	28.17	23.49	18.80	14.12	9.43	4.74
1670	1770	58.20	53.52	48.83	44.15	39.46	34.77	30.09	25.40	20.72	16.03	11.34
1770	1870	66.11	61.42	56.73	52.05	47.36	42.68	37.99	33.30	28.62	23.93	19.25
1870	1970	74.91	70.22	65.53	60.85	56.16	51.48	46.79	42.10	37.42	32.73	28.05
1970	2070	83.71	79.02	74.33	69.65	64.96	60.28	55.59	50.90	46.22	41.53	36.85
2070	2170	92.51	87.82	83.13	78.45	73.76	69.08	64.39	59.70	55.02	50.33	45.65
2170	2270	101.84	97.15	92.47	87.78	83.09	78.41	73.72	69.04	64.35	59.66	54.98
2270 and over												

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	1.22										
280	300	1.44										
300	320	1.66										
320	340	1.88										
340	360	2.10										
360	380	2.32										
380	400	2.54										
400	420	2.76										
420	440	2.98										
440	460	3.20										
460	480	3.42										
480	500	3.64										
500	520	3.86										
520	540	4.08										
540	560	4.30										
560	580	4.52										
580	600	4.74	0.06									
600	620	4.96	0.28									
620	640	5.18	0.50									
640	660	5.40	0.72									
660	680	5.62	0.94									
680	700	5.84	1.16									
700	720	6.06	1.38									
720	740	6.28	1.60									
740	760	6.50	1.82									
760	780	6.72	2.04									
780	800	7.11	2.42									
800	820	7.55	2.86									
820	840	7.99	3.30									
840	860	8.43	3.74									
860	880	8.87	4.18									
880	900	9.31	4.62									
900	920	9.75	5.06									
920	940	10.19	5.50									
940	960	10.63	5.94									
960	980	11.07	6.38									
980	1000	11.51	6.82									
1000	1020	11.95	7.26									
1020	1060	12.61	7.92									
1060	1100	13.49	8.80	0.62								
1100	1140	14.37	9.68	1.50								
1140	1180	15.25	10.56	2.38								
1180	1220	16.13	11.44	3.26								
1220	1260	17.01	12.32	4.14								
1260	1300	17.89	13.20	5.02	0.34							
1300	1340	18.77	14.08	5.90	1.22							
1340	1380	19.65	14.96	6.78	2.10							
1380	1420	20.53	15.84	7.66	2.98							
1420	1460	21.41	16.72	8.54	3.86							
1460	1500	22.29	17.60	9.42	4.74	0.05						

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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
1500	1540	23.17	18.48	10.30	5.62	0.93						
1540	1580	24.05	19.36	11.18	6.50	1.81						
1580	1620	24.93	20.24	12.06	7.38	2.69						
1620	1660	26.28	21.59	12.94	8.26	3.57						
1660	1700	28.04	23.35	13.82	9.14	4.45						
1700	1740	29.80	25.11	14.70	10.02	5.33	0.65					
1740	1780	31.56	26.87	15.58	10.90	6.21	1.53					
1780	1820	33.32	28.63	16.96	12.27	7.59	2.90					
1820	1860	35.08	30.39	18.72	14.03	9.35	4.66					
1860	1900	36.84	32.15	20.48	15.79	11.11	6.42	1.73				
1900	1940	38.60	33.91	22.24	17.55	12.87	8.18	3.49				
1940	1980	40.36	35.67	24.00	19.31	14.63	9.94	5.25	0.57			
1980	2020	42.12	37.43	25.76	21.07	16.39	11.70	7.01	2.33			
2020	2060	43.88	39.19	27.52	22.83	18.15	13.46	8.77	4.09			
2060	2100	45.64	40.95	29.28	24.59	19.91	15.22	10.53	5.85	1.16		
2100	2140	47.40	42.71	31.04	26.35	21.67	16.98	12.29	7.61	2.92		
2140	2180	49.16	44.47	32.80	28.11	23.43	18.74	14.05	9.37	4.68		
2180	2220	50.92	46.23	34.56	29.87	25.19	20.50	15.81	11.13	6.44	1.76	
2220	2260	52.68	47.99	36.32	31.63	26.95	22.26	17.57	12.89	8.20	3.52	
2260	2300	54.44	49.75	38.08	33.39	28.71	24.02	19.33	14.65	9.96	5.28	0.59
2300	2350	56.42	51.73	40.06	35.37	30.69	26.00	21.31	16.63	11.94	7.26	2.57
2350	2400	58.62	53.93	42.26	37.57	32.89	28.20	23.51	18.83	14.14	9.46	4.77
2400	2450	60.82	56.13	44.46	39.77	35.09	30.40	25.71	21.03	16.34	11.66	6.97
2450	2500	63.20	58.51	46.66	41.97	37.29	32.60	27.91	23.23	18.54	13.86	9.17
2500	2550	66.50	61.81	48.86	44.17	39.49	34.80	30.11	25.43	20.74	16.06	11.37
2550	2600	69.80	65.11	51.06	46.37	41.69	37.00	32.31	27.63	22.94	18.26	13.57
2600	2650	73.10	68.41	53.26	48.57	43.89	39.20	34.51	29.83	25.14	20.46	15.77
2650	2700	76.40	71.71	56.54	51.86	47.17	42.49	37.80	33.11	28.43	23.74	19.06
2700	2750	79.70	75.01	59.84	55.16	50.47	45.79	41.10	36.41	31.73	27.04	22.36
2750	2800	83.00	78.31	63.14	58.46	53.77	49.09	44.40	39.71	35.03	30.34	25.66
2800	2850	86.30	81.61	66.44	61.76	57.07	52.39	47.70	43.01	38.33	33.64	28.96
2850	2900	89.60	84.91	69.74	65.06	60.37	55.69	51.00	46.31	41.63	36.94	32.26
2900	2950	92.90	88.21	73.04	68.36	63.67	58.99	54.30	49.61	44.93	40.24	35.56
2950	3000	96.20	91.51	76.34	71.66	66.97	62.29	57.60	52.91	48.23	43.54	38.86
3000	3050	99.50	94.81	79.64	74.96	70.27	65.59	60.90	56.21	51.53	46.84	42.16
3050	3150	104.45	99.76	84.59	79.91	75.22	70.54	65.85	61.16	56.48	51.79	47.11
3150	3250	111.05	106.36	91.19	86.51	81.82	77.14	72.45	67.76	63.08	58.39	53.71
3250	3350	117.65	112.96	97.79	93.11	88.42	83.74	79.05	74.36	69.68	64.99	60.31
3350	3450	125.07	120.38	104.39	99.71	95.02	90.34	85.65	80.96	76.28	71.59	66.91
3450	3550	133.87	129.18	110.99	106.31	101.62	96.94	92.25	87.56	82.88	78.19	73.51
3550	3650	142.67	137.98	119.32	114.63	109.95	105.26	100.58	95.89	91.20	86.52	81.83
3650	3750	151.47	146.78	128.12	123.43	118.75	114.06	109.38	104.69	100.00	95.32	90.63
3750	3850	160.27	155.58	136.92	132.23	127.55	122.86	118.18	113.49	108.80	104.12	99.43
3850	3950	169.07	164.38	145.72	141.03	136.35	131.66	126.98	122.29	117.60	112.92	108.23
3950	4050	177.87	173.18	154.52	149.83	145.15	140.46	135.78	131.09	126.40	121.72	117.03
4050	4150	186.67	181.98	163.32	158.63	153.95	149.26	144.58	139.89	135.20	130.52	125.83
4150	4250	195.47	190.78	172.12	167.43	162.75	158.06	153.38	148.69	144.00	139.32	134.63
4250	4350	205.60	200.91	180.92	176.23	171.55	166.86	162.18	157.49	152.80	148.12	143.43
4350	4450	215.83	211.14	190.21	185.53	180.84	176.15	171.47	166.78	162.10	157.41	152.72

4450 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

UNMARRIED HEAD OF HOUSEHOLD----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	2.78										
580	600	3.00										
600	620	3.22										
620	640	3.44										
640	660	3.66										
660	680	3.88										
680	700	4.10										
700	720	4.32										
720	740	4.54										
740	760	4.76	0.07									
760	780	4.98	0.29									
780	800	5.20	0.51									
800	820	5.42	0.73									
820	840	5.64	0.95									
840	860	5.86	1.17									
860	880	6.08	1.39									
880	900	6.30	1.61									
900	920	6.52	1.83									
920	940	6.74	2.05									
940	960	7.14	2.45									
960	980	7.58	2.89									
980	1000	8.02	3.33									
1000	1040	8.68	3.99									
1040	1080	9.56	4.87	0.18								
1080	1120	10.44	5.75	1.06								
1120	1160	11.32	6.63	1.94								
1160	1200	12.20	7.51	2.82								
1200	1250	13.19	8.50	3.81								
1250	1300	14.29	9.60	4.91	0.23							
1300	1350	15.39	10.70	6.01	1.33							
1350	1400	16.49	11.80	7.11	2.43							
1400	1450	17.59	12.90	8.21	3.53							
1450	1500	18.69	14.00	9.31	4.63							
1500	1550	19.79	15.10	10.41	5.73	1.04						
1550	1600	20.89	16.20	11.51	6.83	2.14						
1600	1650	21.99	17.30	12.61	7.93	3.24						
1650	1700	23.09	18.40	13.71	9.03	4.34						
1700	1750	24.19	19.50	14.81	10.13	5.44	0.76					
1750	1800	25.29	20.60	15.91	11.23	6.54	1.86					
1800	1850	27.39	22.70	18.01	13.33	8.64	3.96					
1850	1950	30.69	26.00	21.31	16.63	11.94	7.26	2.57				
1950	2050	35.09	30.40	25.71	21.03	16.34	11.66	6.97	2.28			
2050	2150	39.49	34.80	30.11	25.43	20.74	16.06	11.37	6.68	2.00		
2150	2250	43.89	39.20	34.51	29.83	25.14	20.46	15.77	11.08	6.40	1.71	
2250	2350	50.45	45.76	41.08	36.39	31.71	27.02	22.33	17.65	12.96	8.28	3.59
2350	2450	57.05	52.36	47.68	42.99	38.31	33.62	28.93	24.25	19.56	14.88	10.19
2450	2550	63.65	58.96	54.28	49.59	44.91	40.22	35.53	30.85	26.16	21.48	16.79
2550	2650	70.25	65.56	60.88	56.19	51.51	46.82	42.13	37.45	32.76	28.08	23.39
2650	2750	77.96	73.27	68.59	63.90	59.22	54.53	49.84	45.16	40.47	35.79	31.10
2750	2860	87.20	82.51	77.83	73.14	68.46	63.77	59.08	54.40	49.71	45.03	40.34
2860	2970	96.88	92.19	87.51	82.82	78.14	73.45	68.76	64.08	59.39	54.71	50.02
2970	3080	106.56	101.87	97.19	92.50	87.82	83.13	78.44	73.76	69.07	64.39	59.70
3080	3190	117.15	112.46	107.77	103.09	98.40	93.72	89.03	84.34	79.66	74.97	70.29

3190 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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	\$300												
300	320	1.52											
320	340	1.74											
340	360	1.96											
360	380	2.18											
380	400	2.40											
400	420	2.62											
420	440	2.84											
440	460	3.06											
460	480	3.28											
480	500	3.50											
500	540	3.98											
540	580	4.86											
580	620	5.74	0.65										
620	660	6.62	1.53										
660	700	7.50	2.41										
700	740	8.38	3.29										
740	780	9.26	4.17										
780	820	10.14	5.05										
820	860	11.02	5.93	0.84									
860	900	11.90	6.81	1.72									
900	940	12.78	7.69	2.60									
940	980	13.66	8.57	3.48									
980	1020	15.33	10.24	5.15	0.05								
1020	1060	17.09	12.00	6.91	1.81								
1060	1100	18.85	13.76	8.67	3.57								
1100	1140	20.61	15.52	10.43	5.33	0.24							
1140	1180	22.37	17.28	12.19	7.09	2.00							
1180	1220	24.13	19.04	13.95	8.85	3.76							
1220	1260	25.89	20.80	15.71	10.61	5.52	0.43						
1260	1300	27.65	22.56	17.47	12.37	7.28	2.19						
1300	1340	29.41	24.32	19.23	14.13	9.04	3.95						
1340	1380	31.17	26.08	20.99	15.89	10.80	5.71	0.61					
1380	1420	32.93	27.84	22.75	17.65	12.56	7.47	2.37					
1420	1460	35.09	29.99	24.90	19.81	14.72	9.62	4.53					
1460	1500	37.73	32.63	27.54	22.45	17.36	12.26	7.17	2.08				
1500	1540	40.37	35.27	30.18	25.09	20.00	14.90	9.81	4.72				
1540	1580	43.01	37.91	32.82	27.73	22.64	17.54	12.45	7.36	2.26			
1580	1620	45.65	40.55	35.46	30.37	25.28	20.18	15.09	10.00	4.90			
1620	1660	48.29	43.19	38.10	33.01	27.92	22.82	17.73	12.64	7.54	2.45		
1660	1700	50.93	45.83	40.74	35.65	30.56	25.46	20.37	15.28	10.18	5.09		
1700	1750	53.90	48.80	43.71	38.62	33.53	28.43	23.34	18.25	13.15	8.06	2.97	
1750	1800	57.20	52.10	47.01	41.92	36.83	31.73	26.64	21.55	16.45	11.36	6.27	
1800	1850	60.50	55.40	50.31	45.22	40.13	35.03	29.94	24.85	19.75	14.66	9.57	
1850	1900	63.80	58.70	53.61	48.52	43.43	38.33	33.24	28.15	23.05	17.96	12.87	
1900	1950	67.49	62.40	57.31	52.21	47.12	42.03	36.93	31.84	26.75	21.66	16.56	
1950	2050	74.09	69.00	63.91	58.81	53.72	48.63	43.53	38.44	33.35	28.26	23.16	
2050	2150	82.89	77.80	72.71	67.61	62.52	57.43	52.33	47.24	42.15	37.06	31.96	
2150	2250	91.69	86.60	81.51	76.41	71.32	66.23	61.13	56.04	50.95	45.86	40.76	
2250	2350	100.49	95.40	90.31	85.21	80.12	75.03	69.93	64.84	59.75	54.66	49.56	
2350	2450	109.81	104.71	99.62	94.53	89.43	84.34	79.25	74.16	69.06	63.97	58.88	

2450 and over

(Use Method B - Exact Calculation Method)

www.edd.ca.gov

Taxpayer Assistance Center 888-745-3886

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	1.52										
320	340	1.74										
340	360	1.96										
360	380	2.18										
380	400	2.40										
400	420	2.62										
420	440	2.84										
440	460	3.06										
460	480	3.28										
480	500	3.50										
500	520	3.72										
520	540	3.94										
540	560	4.16										
560	580	4.38										
580	600	4.60										
600	620	4.82										
620	640	5.04										
640	660	5.26	0.16									
660	680	5.48	0.38									
680	700	5.70	0.60									
700	720	5.92	0.82									
720	740	6.14	1.04									
740	760	6.36	1.26									
760	780	6.58	1.48									
780	800	6.80	1.70									
800	820	7.02	1.92									
820	840	7.24	2.14									
840	860	7.57	2.47									
860	880	8.01	2.91									
880	900	8.45	3.35									
900	920	8.89	3.79									
920	940	9.33	4.23									
940	960	9.77	4.67									
960	980	10.21	5.11									
980	1000	10.65	5.55									
1000	1040	11.31	6.21									
1040	1080	12.19	7.09									
1080	1120	13.07	7.97									
1120	1160	13.95	8.85									
1160	1200	14.83	9.73	0.86								
1200	1240	15.71	10.61	1.74								
1240	1280	16.59	11.49	2.62								
1280	1320	17.47	12.37	3.50								
1320	1360	18.35	13.25	4.38								
1360	1400	19.23	14.13	5.26	0.16							
1400	1440	20.11	15.01	6.14	1.04							
1440	1480	20.99	15.89	7.02	1.92							
1480	1520	21.87	16.77	7.90	2.80							
1520	1560	22.75	17.65	8.78	3.68							
1560	1600	23.63	18.53	9.66	4.56							

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	
1600	1640	24.51	19.41	10.54	5.44	0.35							
1640	1680	25.39	20.29	11.42	6.32	1.23							
1680	1720	26.27	21.17	12.30	7.20	2.11							
1720	1760	27.15	22.05	13.18	8.08	2.99							
1760	1800	28.55	23.46	14.06	8.96	3.87							
1800	1840	30.31	25.22	14.94	9.84	4.75							
1840	1880	32.07	26.98	15.82	10.72	5.63	0.54						
1880	1920	33.83	28.74	16.70	11.60	6.51	1.42						
1920	1960	35.59	30.50	17.84	12.75	7.65	2.56						
1960	2000	37.35	32.26	19.60	14.51	9.41	4.32						
2000	2040	39.11	34.02	21.36	16.27	11.17	6.08	0.99					
2040	2080	40.87	35.78	23.12	18.03	12.93	7.84	2.75					
2080	2120	42.63	37.54	24.88	19.79	14.69	9.60	4.51					
2120	2160	44.39	39.30	26.64	21.55	16.45	11.36	6.27	1.17				
2160	2200	46.15	41.06	28.40	23.31	18.21	13.12	8.03	2.93				
2200	2250	48.13	43.04	30.38	25.29	20.19	15.10	10.01	4.91				
2250	2300	50.33	45.24	32.58	27.49	22.39	17.30	12.21	7.11	2.02			
2300	2350	52.53	47.44	34.78	29.69	24.59	19.50	14.41	9.31	4.22			
2350	2400	54.73	49.64	36.98	31.89	26.79	21.70	16.61	11.51	6.42	1.33		
2400	2450	56.93	51.84	39.18	34.09	28.99	23.90	18.81	13.71	8.62	3.53		
2450	2500	59.13	54.04	41.38	36.29	31.19	26.10	21.01	15.91	10.82	5.73	0.63	
2500	2550	61.33	56.24	43.58	38.49	33.39	28.30	23.21	18.11	13.02	7.93	2.83	
2550	2600	63.53	58.44	45.78	40.69	35.59	30.50	25.41	20.31	15.22	10.13	5.03	
2600	2650	65.73	60.64	47.98	42.89	37.79	32.70	27.61	22.51	17.42	12.33	7.23	
2650	2700	68.00	62.91	50.18	45.09	39.99	34.90	29.81	24.71	19.62	14.53	9.43	
2700	2750	71.30	66.21	52.38	47.29	42.19	37.10	32.01	26.91	21.82	16.73	11.63	
2750	2800	74.60	69.51	54.58	49.49	44.39	39.30	34.21	29.11	24.02	18.93	13.83	
2800	2850	77.90	72.81	56.78	51.69	46.59	41.50	36.41	31.31	26.22	21.13	16.03	
2850	2900	81.20	76.11	59.66	54.57	49.47	44.38	39.29	34.19	29.10	24.01	18.91	
2900	2950	84.50	79.41	62.96	57.87	52.77	47.68	42.59	37.49	32.40	27.31	22.21	
2950	3000	87.80	82.71	66.26	61.17	56.07	50.98	45.89	40.79	35.70	30.61	25.51	
3000	3075	91.92	86.83	70.38	65.29	60.20	55.10	50.01	44.92	39.83	34.73	29.64	
3075	3150	96.87	91.78	75.33	70.24	65.15	60.05	54.96	49.87	44.78	39.68	34.59	
3150	3225	101.82	96.73	80.28	75.19	70.10	65.00	59.91	54.82	49.73	44.63	39.54	
3225	3300	106.77	101.68	85.23	80.14	75.05	69.95	64.86	59.77	54.68	49.58	44.49	
3300	3375	111.72	106.63	90.18	85.09	80.00	74.90	69.81	64.72	59.63	54.53	49.44	
3375	3475	117.50	112.41	95.96	90.87	85.77	80.68	75.59	70.49	65.40	60.31	55.21	
3475	3575	124.10	119.01	102.56	97.47	92.37	87.28	82.19	77.09	72.00	66.91	61.81	
3575	3675	130.70	125.61	109.16	104.07	98.97	93.88	88.79	83.69	78.60	73.51	68.41	
3675	3775	139.12	134.03	115.76	110.67	105.57	100.48	95.39	90.29	85.20	80.11	75.01	
3775	3875	147.92	142.83	122.60	117.51	112.41	107.32	102.23	97.13	92.04	86.95	81.85	
3875	3975	156.72	151.63	131.40	126.31	121.21	116.12	111.03	105.93	100.84	95.75	90.65	
3975	4075	165.52	160.43	140.20	135.11	130.01	124.92	119.83	114.73	109.64	104.55	99.45	
4075	4175	174.32	169.23	149.00	143.91	138.81	133.72	128.63	123.53	118.44	113.35	108.25	
4175	4325	185.32	180.23	160.00	154.91	149.81	144.72	139.63	134.53	129.44	124.35	119.25	
4325	4525	200.72	195.63	175.40	170.31	165.21	160.12	155.03	149.93	144.84	139.75	134.65	
4525	4725	219.31	214.22	193.00	187.91	182.81	177.72	172.63	167.53	162.44	157.35	152.25	
4725	4925	239.77	234.68	211.98	206.89	201.80	196.71	191.61	186.52	181.43	176.33	171.24	

4925 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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	2.93										
620	640	3.15										
640	660	3.37										
660	680	3.59										
680	700	3.81										
700	720	4.03										
720	740	4.25										
740	760	4.47										
760	780	4.69										
780	800	4.91										
800	820	5.13	0.03									
820	840	5.35	0.25									
840	860	5.57	0.47									
860	880	5.79	0.69									
880	900	6.01	0.91									
900	940	6.34	1.24									
940	980	6.78	1.68									
980	1020	7.22	2.12									
1020	1060	7.96	2.87									
1060	1100	8.84	3.75									
1100	1140	9.72	4.63									
1140	1180	10.60	5.51	0.42								
1180	1220	11.48	6.39	1.30								
1220	1260	12.36	7.27	2.18								
1260	1300	13.24	8.15	3.06								
1300	1350	14.23	9.14	4.05								
1350	1400	15.33	10.24	5.15	0.05							
1400	1450	16.43	11.34	6.25	1.15							
1450	1500	17.53	12.44	7.35	2.25							
1500	1550	18.63	13.54	8.45	3.35							
1550	1600	19.73	14.64	9.55	4.45							
1600	1650	20.83	15.74	10.65	5.55	0.46						
1650	1700	21.93	16.84	11.75	6.65	1.56						
1700	1750	23.03	17.94	12.85	7.75	2.66						
1750	1800	24.13	19.04	13.95	8.85	3.76						
1800	1900	25.78	20.69	15.60	10.50	5.41	0.32					
1900	2000	28.49	23.39	18.30	13.21	8.11	3.02					
2000	2100	32.89	27.79	22.70	17.61	12.51	7.42	2.33				
2100	2200	37.29	32.19	27.10	22.01	16.91	11.82	6.73	1.64			
2200	2300	41.69	36.59	31.50	26.41	21.31	16.22	11.13	6.04	0.94		
2300	2400	46.09	40.99	35.90	30.81	25.71	20.62	15.53	10.44	5.34	0.25	
2400	2500	51.91	46.82	41.73	36.64	31.54	26.45	21.36	16.26	11.17	6.08	0.98
2500	2600	58.51	53.42	48.33	43.24	38.14	33.05	27.96	22.86	17.77	12.68	7.58
2600	2700	65.11	60.02	54.93	49.84	44.74	39.65	34.56	29.46	24.37	19.28	14.18
2700	2800	71.71	66.62	61.53	56.44	51.34	46.25	41.16	36.06	30.97	25.88	20.78
2800	2920	78.97	73.88	68.79	63.70	58.60	53.51	48.42	43.32	38.23	33.14	28.04
2920	3040	89.31	84.22	79.13	74.03	68.94	63.85	58.75	53.66	48.57	43.48	38.38
3040	3180	100.75	95.66	90.57	85.47	80.38	75.29	70.19	65.10	60.01	54.92	49.82
3180	3320	113.07	107.98	102.89	97.79	92.70	87.61	82.51	77.42	72.33	67.24	62.14
3320	3460	126.28	121.19	116.09	111.00	105.91	100.81	95.72	90.63	85.53	80.44	75.35

3460 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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	3.04										
640	680	3.48										
680	720	3.92										
720	760	4.36										
760	800	4.80										
800	840	5.24										
840	880	5.68										
880	920	6.12										
920	960	6.56										
960	1000	7.00										
1000	1050	7.63										
1050	1100	8.73										
1100	1150	9.83										
1150	1200	10.93	0.75									
1200	1250	12.03	1.85									
1250	1300	13.13	2.95									
1300	1350	14.23	4.05									
1350	1400	15.33	5.15									
1400	1450	16.43	6.25									
1450	1500	17.53	7.35									
1500	1600	19.18	9.00									
1600	1700	21.38	11.20	1.01								
1700	1800	23.58	13.40	3.21								
1800	1900	25.78	15.60	5.41								
1900	2000	28.46	18.28	8.09								
2000	2100	32.86	22.68	12.49	2.31							
2100	2200	37.26	27.08	16.89	6.71							
2200	2300	41.66	31.48	21.29	11.11	0.92						
2300	2400	46.06	35.88	25.69	15.51	5.32						
2400	2500	50.46	40.28	30.09	19.91	9.72						
2500	2600	54.86	44.68	34.49	24.31	14.12	3.93					
2600	2700	59.26	49.08	38.89	28.71	18.52	8.33					
2700	2800	63.66	53.48	43.29	33.11	22.92	12.73	2.55				
2800	2900	68.19	58.01	47.82	37.64	27.45	17.26	7.08				
2900	3000	74.79	64.61	54.42	44.24	34.05	23.86	13.68	3.49			
3000	3100	81.39	71.21	61.02	50.84	40.65	30.46	20.28	10.09			
3100	3200	87.99	77.81	67.62	57.44	47.25	37.06	26.88	16.69	6.51		
3200	3300	94.59	84.41	74.22	64.04	53.85	43.66	33.48	23.29	13.11	2.92	
3300	3400	101.19	91.01	80.82	70.64	60.45	50.26	40.08	29.89	19.71	9.52	
3400	3500	107.79	97.61	87.42	77.24	67.05	56.86	46.68	36.49	26.31	16.12	5.93
3500	3600	114.39	104.21	94.02	83.84	73.65	63.46	53.28	43.09	32.91	22.72	12.53
3600	3700	120.99	110.81	100.62	90.44	80.25	70.06	59.88	49.69	39.51	29.32	19.13
3700	3800	127.59	117.41	107.22	97.04	86.85	76.66	66.48	56.29	46.11	35.92	25.73
3800	3900	134.98	124.80	114.61	104.43	94.24	84.05	73.87	63.68	53.50	43.31	33.12
3900	4100	148.18	138.00	127.81	117.63	107.44	97.25	87.07	76.88	66.70	56.51	46.32
4100	4300	165.78	155.60	145.41	135.23	125.04	114.85	104.67	94.48	84.30	74.11	63.92
4300	4500	183.38	173.20	163.01	152.83	142.64	132.45	122.27	112.08	101.90	91.71	81.52
4500	4700	200.98	190.80	180.61	170.43	160.24	150.05	139.87	129.68	119.50	109.31	99.12
4700	4900	219.61	209.43	199.24	189.06	178.87	168.68	158.50	148.31	138.13	127.94	117.75

4900 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	3.04										
640	680	3.48										
680	720	3.92										
720	760	4.36										
760	800	4.80										
800	840	5.24										
840	880	5.68										
880	920	6.12										
920	960	6.56										
960	1000	7.00										
1000	1040	7.44										
1040	1080	7.88										
1080	1120	8.32										
1120	1160	8.76										
1160	1200	9.20										
1200	1240	9.64										
1240	1280	10.08										
1280	1320	10.52	0.33									
1320	1360	10.96	0.77									
1360	1400	11.40	1.21									
1400	1440	11.84	1.65									
1440	1480	12.28	2.09									
1480	1520	12.72	2.53									
1520	1560	13.16	2.97									
1560	1600	13.60	3.41									
1600	1640	14.04	3.85									
1640	1680	14.48	4.29									
1680	1720	15.13	4.95									
1720	1760	16.01	5.83									
1760	1800	16.89	6.71									
1800	1840	17.77	7.59									
1840	1880	18.65	8.47									
1880	1920	19.53	9.35									
1920	1960	20.41	10.23									
1960	2000	21.29	11.11									
2000	2040	22.17	11.99									
2040	2080	23.05	12.87									
2080	2140	24.15	13.97									
2140	2200	25.47	15.29									
2200	2260	26.79	16.61									
2260	2320	28.11	17.93	0.17								
2320	2380	29.43	19.25	1.49								
2380	2440	30.75	20.57	2.81								
2440	2500	32.07	21.89	4.13								
2500	2560	33.39	23.21	5.45								
2560	2620	34.71	24.53	6.77								
2620	2680	36.03	25.85	8.09								
2680	2740	37.35	27.17	9.41								
2740	2800	38.67	28.49	10.73	0.55							
2800	2860	39.99	29.81	12.05	1.87							

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	41.31	31.13	13.37	3.19							
2920	2980	42.63	32.45	14.69	4.51							
2980	3040	43.95	33.77	16.01	5.83							
3040	3100	45.27	35.09	17.33	7.15							
3100	3160	46.59	36.41	18.65	8.47							
3160	3220	47.91	37.73	19.97	9.79							
3220	3280	49.23	39.05	21.29	11.11	0.92						
3280	3340	50.55	40.37	22.61	12.43	2.24						
3340	3400	51.87	41.69	23.93	13.75	3.56						
3400	3460	53.19	43.01	25.25	15.07	4.88						
3460	3520	54.51	44.33	26.57	16.39	6.20						
3520	3580	56.67	46.48	27.89	17.71	7.52						
3580	3640	59.31	49.12	29.21	19.03	8.84						
3640	3700	61.95	51.76	30.53	20.35	10.16						
3700	3800	65.47	55.28	32.29	22.11	11.92	1.73					
3800	3900	69.87	59.68	34.49	24.31	14.12	3.93					
3900	4000	74.27	64.08	38.76	28.57	18.38	8.20					
4000	4100	78.67	68.48	43.16	32.97	22.78	12.60	2.41				
4100	4200	83.07	72.88	47.56	37.37	27.18	17.00	6.81				
4200	4300	87.47	77.28	51.96	41.77	31.58	21.40	11.21	1.03			
4300	4400	91.87	81.68	56.36	46.17	35.98	25.80	15.61	5.43			
4400	4500	96.27	86.08	60.76	50.57	40.38	30.20	20.01	9.83			
4500	4600	100.67	90.48	65.16	54.97	44.78	34.60	24.41	14.23	4.04		
4600	4700	105.07	94.88	69.56	59.37	49.18	39.00	28.81	18.63	8.44		
4700	4800	109.47	99.28	73.96	63.77	53.58	43.40	33.21	23.03	12.84	2.65	
4800	4900	113.87	103.68	78.36	68.17	57.98	47.80	37.61	27.43	17.24	7.05	
4900	5000	118.27	108.08	82.76	72.57	62.38	52.20	42.01	31.83	21.64	11.45	1.27
5000	5100	122.67	112.48	87.16	76.97	66.78	56.60	46.41	36.23	26.04	15.85	5.67
5100	5200	127.07	116.88	91.56	81.37	71.18	61.00	50.81	40.63	30.44	20.25	10.07
5200	5300	131.47	121.28	95.96	85.77	75.58	65.40	55.21	45.03	34.84	24.65	14.47
5300	5400	136.00	125.81	100.36	90.17	79.98	69.80	59.61	49.43	39.24	29.05	18.87
5400	5500	142.60	132.41	104.76	94.57	84.38	74.20	64.01	53.83	43.64	33.45	23.27
5500	5600	149.20	139.01	109.16	98.97	88.78	78.60	68.41	58.23	48.04	37.85	27.67
5600	5700	155.80	145.61	113.56	103.37	93.18	83.00	72.81	62.63	52.44	42.25	32.07
5700	5800	162.40	152.21	119.32	109.13	98.95	88.76	78.57	68.39	58.20	48.02	37.83
5800	5900	169.00	158.81	125.92	115.73	105.55	95.36	85.17	74.99	64.80	54.62	44.43
5900	6000	175.60	165.41	132.52	122.33	112.15	101.96	91.77	81.59	71.40	61.22	51.03
6000	6200	185.50	175.31	142.42	132.23	122.05	111.86	101.67	91.49	81.30	71.12	60.93
6200	6400	198.70	188.51	155.62	145.43	135.25	125.06	114.87	104.69	94.50	84.32	74.13
6400	6600	211.90	201.71	168.82	158.63	148.45	138.26	128.07	117.89	107.70	97.52	87.33
6600	6800	225.10	214.91	182.02	171.83	161.65	151.46	141.27	131.09	120.90	110.72	100.53
6800	7000	238.30	228.11	195.22	185.03	174.85	164.66	154.47	144.29	134.10	123.92	113.73
7000	7200	251.50	241.31	208.42	198.23	188.05	177.86	167.67	157.49	147.30	137.12	126.93
7200	7400	265.05	254.86	221.62	211.43	201.25	191.06	180.87	170.69	160.50	150.32	140.13
7400	7600	282.65	272.46	234.82	224.63	214.45	204.26	194.07	183.89	173.70	163.52	153.33
7600	7800	300.25	290.06	249.60	239.41	229.23	219.04	208.85	198.67	188.48	178.30	168.11
7800	8000	317.85	307.66	267.20	257.01	246.83	236.64	226.45	216.27	206.08	195.90	185.71
8000	8200	335.45	325.26	284.80	274.61	264.43	254.24	244.05	233.87	223.68	213.50	203.31
8200	8400	353.05	342.86	302.40	292.21	282.03	271.84	261.65	251.47	241.28	231.10	220.91
8400	8600	370.65	360.46	320.00	309.81	299.63	289.44	279.25	269.07	258.88	248.70	238.51
8600	8800	388.25	378.06	337.60	327.41	317.23	307.04	296.85	286.67	276.48	266.30	256.11
8800	9000	405.85	395.66	355.20	345.01	334.83	324.64	314.45	304.27	294.08	283.90	273.71
9000	9260	426.35	416.16	375.44	365.25	355.07	344.88	334.69	324.51	314.32	304.14	293.95
9260	9540	453.97	443.78	399.20	389.01	378.83	368.64	358.45	348.27	338.08	327.90	317.71
9540	9840	483.63	473.45	428.06	417.88	407.69	397.50	387.32	377.13	366.95	356.76	346.57

9840 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

UNMARRIED HEAD OF HOUSEHOLD----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	8.11										
1450	1500	8.66										
1500	1550	9.21										
1550	1600	9.76										
1600	1650	10.31	0.12									
1650	1700	10.86	0.67									
1700	1750	11.41	1.22									
1750	1800	11.96	1.77									
1800	1850	12.51	2.32									
1850	1900	13.06	2.87									
1900	1950	13.61	3.42									
1950	2000	14.16	3.97									
2000	2050	14.71	4.53									
2050	2100	15.81	5.63									
2100	2150	16.91	6.73									
2150	2200	18.01	7.83									
2200	2250	19.11	8.93									
2250	2300	20.21	10.03									
2300	2350	21.31	11.13	0.94								
2350	2400	22.41	12.23	2.04								
2400	2450	23.51	13.33	3.14								
2450	2500	24.61	14.43	4.24								
2500	2600	26.26	16.08	5.89								
2600	2700	28.46	18.28	8.09								
2700	2800	30.66	20.48	10.29	0.11							
2800	2900	32.86	22.68	12.49	2.31							
2900	3000	35.06	24.88	14.69	4.51							
3000	3100	37.26	27.08	16.89	6.71							
3100	3200	39.46	29.28	19.09	8.91							
3200	3300	41.66	31.48	21.29	11.11	0.92						
3300	3400	43.86	33.68	23.49	13.31	3.12						
3400	3500	46.06	35.88	25.69	15.51	5.32						
3500	3600	48.26	38.08	27.89	17.71	7.52						
3600	3700	50.46	40.28	30.09	19.91	9.72						
3700	3800	52.66	42.48	32.29	22.11	11.92	1.73					
3800	3900	54.86	44.68	34.49	24.31	14.12	3.93					
3900	4000	59.17	48.99	38.80	28.61	18.43	8.24					
4000	4100	63.57	53.39	43.20	33.01	22.83	12.64	2.46				
4100	4200	67.97	57.79	47.60	37.41	27.23	17.04	6.86				
4200	4300	72.37	62.19	52.00	41.81	31.63	21.44	11.26	1.07			
4300	4500	78.97	68.79	58.60	48.41	38.23	28.04	17.86	7.67			
4500	4700	87.77	77.59	67.40	57.21	47.03	36.84	26.66	16.47	6.28		
4700	4900	97.23	87.04	76.86	66.67	56.49	46.30	36.11	25.93	15.74	5.56	
4900	5100	110.43	100.24	90.06	79.87	69.69	59.50	49.31	39.13	28.94	18.76	8.57
5100	5300	123.63	113.44	103.26	93.07	82.89	72.70	62.51	52.33	42.14	31.96	21.77
5300	5500	136.83	126.64	116.46	106.27	96.09	85.90	75.71	65.53	55.34	45.16	34.97
5500	5700	150.03	139.84	129.66	119.47	109.29	99.10	88.91	78.73	68.54	58.36	48.17
5700	5900	164.55	154.36	144.17	133.99	123.80	113.62	103.43	93.24	83.06	72.87	62.69
5900	6100	182.15	171.96	161.77	151.59	141.40	131.22	121.03	110.84	100.66	90.47	80.29
6100	6300	199.75	189.56	179.37	169.19	159.00	148.82	138.63	128.44	118.26	108.07	97.89
6300	6500	217.35	207.16	196.97	186.79	176.60	166.42	156.23	146.04	135.86	125.67	115.49
6500	6700	234.95	224.76	214.57	204.39	194.20	184.02	173.83	163.64	153.46	143.27	133.09
6700	6900	254.60	244.42	234.23	224.04	213.86	203.67	193.49	183.30	173.11	162.93	152.74

6900 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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	\$28											
28	30	0.14										
30	32	0.17										
32	34	0.19										
34	36	0.21										
36	38	0.23										
38	40	0.25										
40	42	0.28										
42	44	0.30										
44	46	0.32										
46	48	0.34										
48	50	0.39										
50	54	0.45										
54	58	0.54	0.07									
58	62	0.63	0.16									
62	66	0.72	0.24									
66	70	0.81	0.33									
70	74	0.89	0.42									
74	78	0.98	0.51	0.04								
78	82	1.07	0.60	0.12								
82	86	1.16	0.68	0.21								
86	90	1.25	0.77	0.30								
90	94	1.40	0.93	0.46								
94	98	1.58	1.11	0.63	0.16							
98	102	1.75	1.28	0.81	0.34							
102	106	1.93	1.46	0.98	0.51	0.04						
106	110	2.11	1.63	1.16	0.69	0.21						
110	114	2.28	1.81	1.34	0.86	0.39						
114	118	2.46	1.99	1.51	1.04	0.57	0.09					
118	122	2.63	2.16	1.69	1.22	0.74	0.27					
122	126	2.81	2.34	1.86	1.39	0.92	0.45					
126	130	2.99	2.51	2.04	1.57	1.09	0.62	0.15				
130	135	3.22	2.75	2.27	1.80	1.33	0.85	0.38				
135	140	3.55	3.08	2.60	2.13	1.66	1.18	0.71	0.24			
140	145	3.88	3.41	2.93	2.46	1.99	1.51	1.04	0.57	0.10		
145	150	4.21	3.74	3.26	2.79	2.32	1.84	1.37	0.90	0.43		
150	155	4.54	4.07	3.59	3.12	2.65	2.17	1.70	1.23	0.76	0.28	
155	160	4.87	4.40	3.92	3.45	2.98	2.50	2.03	1.56	1.09	0.61	0.14
160	165	5.20	4.73	4.25	3.78	3.31	2.83	2.36	1.89	1.42	0.94	0.47
165	170	5.53	5.06	4.58	4.11	3.64	3.16	2.69	2.22	1.75	1.27	0.80
170	175	5.86	5.39	4.91	4.44	3.97	3.49	3.02	2.55	2.08	1.60	1.13
175	180	6.23	5.75	5.28	4.81	4.33	3.86	3.39	2.91	2.44	1.97	1.50
180	185	6.67	6.19	5.72	5.25	4.77	4.30	3.83	3.35	2.88	2.41	1.94
185	190	7.11	6.63	6.16	5.69	5.21	4.74	4.27	3.79	3.32	2.85	2.38
190	200	7.77	7.29	6.82	6.35	5.87	5.40	4.93	4.45	3.98	3.51	3.04
200	210	8.65	8.17	7.70	7.23	6.75	6.28	5.81	5.33	4.86	4.39	3.92
210	220	9.53	9.05	8.58	8.11	7.63	7.16	6.69	6.21	5.74	5.27	4.80
220	230	10.51	10.03	9.56	9.09	8.62	8.14	7.67	7.20	6.72	6.25	5.78

230 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	0.19										
34	36	0.21										
36	38	0.23										
38	40	0.25										
40	42	0.28										
42	44	0.30										
44	46	0.32										
46	48	0.34										
48	50	0.36										
50	52	0.39										
52	54	0.41										
54	56	0.43										
56	58	0.45										
58	60	0.47										
60	62	0.50	0.02									
62	64	0.52	0.05									
64	66	0.54	0.07									
66	68	0.56	0.09									
68	70	0.58	0.11									
70	72	0.61	0.13									
72	74	0.63	0.16									
74	76	0.65	0.18									
76	78	0.67	0.20									
78	80	0.71	0.23									
80	82	0.75	0.28									
82	84	0.79	0.32									
84	86	0.84	0.37									
86	88	0.88	0.41									
88	90	0.93	0.45									
90	92	0.97	0.50									
92	94	1.01	0.54									
94	96	1.06	0.59									
96	98	1.10	0.63									
98	100	1.15	0.67									
100	102	1.19	0.72									
102	104	1.23	0.76									
104	106	1.28	0.81									
106	108	1.32	0.85	0.03								
108	110	1.37	0.89	0.07								
110	112	1.41	0.94	0.12								
112	114	1.45	0.98	0.16								
114	118	1.52	1.05	0.23								
118	122	1.61	1.14	0.31								
122	126	1.70	1.22	0.40								
126	130	1.78	1.31	0.49	0.02							
130	134	1.87	1.40	0.58	0.10							
134	138	1.96	1.49	0.67	0.19							
138	142	2.05	1.58	0.75	0.28							
142	146	2.14	1.66	0.84	0.37							
146	150	2.22	1.75	0.93	0.46							

--- CONTINUED NEXT PAGE ---

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2017

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	2.31	1.84	1.02	0.54	0.07						
154	158	2.40	1.93	1.11	0.63	0.16						
158	162	2.49	2.02	1.19	0.72	0.25						
162	166	2.62	2.15	1.28	0.81	0.34						
166	170	2.80	2.33	1.37	0.90	0.42						
170	174	2.98	2.50	1.46	0.98	0.51	0.04					
174	178	3.15	2.68	1.55	1.07	0.60	0.13					
178	182	3.33	2.85	1.68	1.21	0.74	0.26					
182	186	3.50	3.03	1.86	1.39	0.91	0.44					
186	190	3.68	3.21	2.03	1.56	1.09	0.62	0.14				
190	195	3.88	3.40	2.23	1.76	1.29	0.81	0.34				
195	200	4.10	3.62	2.45	1.98	1.51	1.03	0.56	0.09			
200	205	4.32	3.84	2.67	2.20	1.73	1.25	0.78	0.31			
205	210	4.54	4.06	2.89	2.42	1.95	1.47	1.00	0.53	0.05		
210	215	4.76	4.28	3.11	2.64	2.17	1.69	1.22	0.75	0.27		
215	220	4.98	4.50	3.33	2.86	2.39	1.91	1.44	0.97	0.49	0.02	
220	225	5.20	4.72	3.55	3.08	2.61	2.13	1.66	1.19	0.71	0.24	
225	230	5.42	4.94	3.77	3.30	2.83	2.35	1.88	1.41	0.93	0.46	
230	235	5.64	5.16	3.99	3.52	3.05	2.57	2.10	1.63	1.15	0.68	0.21
235	240	5.86	5.38	4.21	3.74	3.27	2.79	2.32	1.85	1.37	0.90	0.43
240	245	6.08	5.60	4.43	3.96	3.49	3.01	2.54	2.07	1.59	1.12	0.65
245	250	6.33	5.86	4.65	4.18	3.71	3.23	2.76	2.29	1.81	1.34	0.87
250	255	6.66	6.19	4.87	4.40	3.93	3.45	2.98	2.51	2.03	1.56	1.09
255	260	6.99	6.52	5.09	4.62	4.15	3.67	3.20	2.73	2.25	1.78	1.31
260	265	7.32	6.85	5.33	4.86	4.38	3.91	3.44	2.96	2.49	2.02	1.54
265	270	7.65	7.18	5.66	5.19	4.71	4.24	3.77	3.29	2.82	2.35	1.87
270	275	7.98	7.51	5.99	5.52	5.04	4.57	4.10	3.62	3.15	2.68	2.20
275	280	8.31	7.84	6.32	5.85	5.37	4.90	4.43	3.95	3.48	3.01	2.53
280	285	8.64	8.17	6.65	6.18	5.70	5.23	4.76	4.28	3.81	3.34	2.86
285	290	8.97	8.50	6.98	6.51	6.03	5.56	5.09	4.61	4.14	3.67	3.19
290	300	9.47	8.99	7.47	7.00	6.53	6.05	5.58	5.11	4.64	4.16	3.69
300	310	10.13	9.65	8.13	7.66	7.19	6.71	6.24	5.77	5.30	4.82	4.35
310	320	10.79	10.31	8.79	8.32	7.85	7.37	6.90	6.43	5.96	5.48	5.01
320	330	11.45	10.97	9.45	8.98	8.51	8.03	7.56	7.09	6.62	6.14	5.67
330	340	12.11	11.63	10.11	9.64	9.17	8.69	8.22	7.75	7.28	6.80	6.33
340	350	12.97	12.50	10.77	10.30	9.83	9.35	8.88	8.41	7.94	7.46	6.99
350	360	13.85	13.38	11.51	11.03	10.56	10.09	9.61	9.14	8.67	8.19	7.72
360	370	14.73	14.26	12.39	11.91	11.44	10.97	10.49	10.02	9.55	9.07	8.60
370	380	15.61	15.14	13.27	12.79	12.32	11.85	11.37	10.90	10.43	9.95	9.48
380	390	16.49	16.02	14.15	13.67	13.20	12.73	12.25	11.78	11.31	10.83	10.36
390	405	17.59	17.12	15.25	14.77	14.30	13.83	13.35	12.88	12.41	11.93	11.46
405	420	18.91	18.44	16.57	16.09	15.62	15.15	14.67	14.20	13.73	13.25	12.78
420	435	20.34	19.86	17.89	17.41	16.94	16.47	15.99	15.52	15.05	14.57	14.10
435	450	21.87	21.40	19.30	18.83	18.36	17.88	17.41	16.94	16.46	15.99	15.52

450 and over

(Use Method B - Exact Calculation Method)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2017

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

FOR WAGES PAID IN 2017

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	0.28										
58	60	0.30										
60	62	0.32										
62	64	0.34										
64	66	0.37										
66	68	0.39										
68	70	0.41										
70	72	0.43										
72	74	0.45										
74	76	0.48										
76	78	0.50	0.02									
78	80	0.52	0.05									
80	82	0.54	0.07									
82	84	0.56	0.09									
84	86	0.59	0.11									
86	88	0.61	0.13									
88	90	0.63	0.16									
90	92	0.65	0.18									
92	94	0.67	0.20									
94	96	0.71	0.24									
96	100	0.78	0.30									
100	104	0.86	0.39									
104	108	0.95	0.48	0.01								
108	112	1.04	0.57	0.09								
112	116	1.13	0.65	0.18								
116	120	1.22	0.74	0.27								
120	125	1.31	0.84	0.37								
125	130	1.42	0.95	0.48	0.01							
130	135	1.53	1.06	0.59	0.12							
135	140	1.64	1.17	0.70	0.23							
140	145	1.75	1.28	0.81	0.34							
145	150	1.86	1.39	0.92	0.45							
150	155	1.97	1.50	1.03	0.56	0.08						
155	160	2.08	1.61	1.14	0.67	0.19						
160	165	2.19	1.72	1.25	0.78	0.30						
165	170	2.30	1.83	1.36	0.89	0.41						
170	175	2.41	1.94	1.47	1.00	0.52	0.05					
175	180	2.52	2.05	1.58	1.11	0.63	0.16					
180	185	2.74	2.27	1.79	1.32	0.85	0.37					
185	190	2.96	2.49	2.01	1.54	1.07	0.59	0.12				
190	195	3.18	2.71	2.23	1.76	1.29	0.81	0.34				
195	205	3.51	3.04	2.56	2.09	1.62	1.14	0.67	0.20			
205	215	3.95	3.48	3.00	2.53	2.06	1.58	1.11	0.64	0.16		
215	225	4.39	3.92	3.45	2.97	2.50	2.03	1.56	1.08	0.61	0.14	
225	235	5.05	4.58	4.11	3.63	3.16	2.69	2.22	1.74	1.27	0.80	0.32
235	245	5.71	5.24	4.77	4.29	3.82	3.35	2.88	2.40	1.93	1.46	0.98
245	255	6.37	5.90	5.43	4.95	4.48	4.01	3.54	3.06	2.59	2.12	1.64
255	265	7.03	6.56	6.09	5.61	5.14	4.67	4.20	3.72	3.25	2.78	2.30
265	275	7.81	7.34	6.86	6.39	5.92	5.44	4.97	4.50	4.03	3.55	3.08
275	285	8.69	8.22	7.74	7.27	6.80	6.32	5.85	5.38	4.91	4.43	3.96
285	295	9.57	9.10	8.62	8.15	7.68	7.20	6.73	6.26	5.79	5.31	4.84
295	305	10.45	9.98	9.50	9.03	8.56	8.08	7.61	7.14	6.67	6.19	5.72
305	315	11.38	10.90	10.43	9.96	9.48	9.01	8.54	8.06	7.59	7.12	6.65

315 and over

(Use Method B - Exact Calculation Method)