

The background of the entire page is a repeating pattern of the Great Seal of the State of Oklahoma. Each seal is circular and features a five-pointed star in the center, surrounded by the words "THE STATE OF OKLAHOMA" and "GREAT SEAL OF THE STATE OF OKLAHOMA" with the year "1907" at the bottom.

# OKLAHOMA INCOME TAX WITHHOLDING TABLES

**2017**

EFFECTIVE DATE: JANUARY 1, 2017

**OKLAHOMA TAX COMMISSION**  
2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194



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## GENERAL INFORMATION: INCOME TAX WITHHOLDING

In general the withholding law will apply to everyone receiving compensation for services rendered in Oklahoma with the exception of those services specifically excluded under Section 2385.1, Title 68, Oklahoma Statutes as amended:

- (1) for services paid to an employee in connection with farming activities where the amount paid is nine hundred dollars (\$900.00) or less monthly; or
- (2) for domestic services in a private home, local college, club or local chapter of a college fraternity or sorority; or
- (3) for services not in the course of the employer’s trade or business performed in any calendar quarter by an employee, unless the cash remuneration paid for such service is \$200.00 or more; or
- (4) for services performed in the state by a person who is not a “resident individual”, whose income in any calendar quarter is not more than three hundred dollars (\$300.00); or
- (5) for services performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.

### Registration, Identification and Account Number...

Every employer must have a Federal Employers Identification Number as issued by the Internal Revenue Service. Employers may obtain a Federal Identification Number by making application with the Internal Revenue Service on Form SS-4 or by calling (800)829-4933.

Upon receipt of the Federal Employers Identification Number employers need to establish an Oklahoma employer’s withholding tax account. Oklahoma employer’s withholding tax accounts can be established online at [www.tax.ok.gov](http://www.tax.ok.gov).

After registration with the Oklahoma Tax Commission employers will be assigned an account number for each registered account. Account numbers must be used by the employer for all returns and correspondence with the Oklahoma Tax Commission.



## GENERAL INFORMATION, CONTINUED...

### Requirements...

**Filing of Returns:** Employers will report the total number of employees paid during the quarter, total amount of wages paid during the quarter and total amount of state tax withheld from wages for the entire quarter.

**Remittances:** Every employer required to deduct and withhold Oklahoma income tax from an employee's wages must remit the tax withheld each calendar quarter on or before the 20th day of the month following the close of the quarter, except where the amount withheld is more than \$500.00 per quarter. Where the tax withheld is in excess of \$500.00 per quarter, but less than \$5,000.00, the tax withheld must be remitted on a monthly basis on or before the 20th of the following month. Where the tax withheld is \$5,000.00 or more per month in the previous fiscal year every employer must remit the tax withheld electronically.

Every employer owing an average of \$10,000.00 or more in taxes per month in the previous fiscal year shall remit the amount withheld on the same dates as required under the Federal Semi-weekly Deposit Schedule for federal withholding taxes. Effective March 1, 2010, all remitters of Oklahoma income tax withholding that are on the Federal Semi-weekly Deposit Schedule must remit Oklahoma withholding tax at the same time using the Federal Semi-weekly Deposit Schedule. For employers making payments other than by electronic funds transfer, a withholding payment voucher shall be filed with each payment.

### Filing and Payment Methods...

To efficiently process your payments and returns and avoid possible penalty and interest on delinquent payments, we encourage you to register and use Oklahoma Taxpayer Access Point (OkTAP), our online filing system, by logging on to our website at [www.tax.ok.gov](http://www.tax.ok.gov). OkTAP provides you the opportunity to make remittances and file your reports without the burden of preparing paper returns and mailing your check.

For those who have not elected to file electronically, forms will be furnished to employers registered with the Commission at the end of each quarter. For those not paying electronically, a payment coupon will be mailed each month prior to the due date. If you do not receive a form they are available on the web at [www.tax.ok.gov](http://www.tax.ok.gov).

### General Information for W-2, W-2c, W-3 and W-3c Transmittal to the Oklahoma Tax Commission (OTC)....

Employers with Oklahoma withholding/wage detail will be required to submit both W-2 and W-3 information to the OTC for tax year 2017 no later than Feb. 28, 2018.

Employers or their payroll providers are required to use Oklahoma Taxpayer Access Point (OkTAP) to either upload files or manually enter the information directly into OkTAP. Wage detail will follow the same electronic submission and file layout requirements as defined by EFW2 (Social Security Administration Publication No. 42-007); with few exceptions. See FAQs for exceptions.

It should be noted that manually developed forms, flash drives, diskettes or Form G-141 (OTC - Transmittal of Magnetic Media Tax Return) will not be accepted. Those that are received will be returned and considered not filed.

Look for more detailed information to become available through our agency website over the next few months.

W-2 and W-3 FAQs can be found on [www.tax.ok.gov](http://www.tax.ok.gov).



## GENERAL INFORMATION, CONTINUED...

### **Penalty/Interest for Failure to Withhold or Pay Taxes Withheld...**

Penalty for failure to pay the tax withheld when due is 10% of the amount of tax, or 10% of the amount of underpayment of tax, if not paid on or before the due date (20th day of the month when due). Penalty will be imposed when taxpayer fails to pay tax when due, and such failure is not corrected within 15 days after the tax becomes delinquent. Interest at the rate of 1.25% per month is due on any amount not paid by the due date.

Under the Income Withholding Tax Law of Oklahoma, every person who, as an officer of a corporation, a member of a partnership or as an individual employer, is under a duty to withhold and remit Oklahoma Income Withholding Tax may be personally liable to the State of Oklahoma for the taxes withheld. Sums withheld shall be deemed to be held in trust for the State of Oklahoma.

If an employer fails to withhold the tax required to be withheld, and thereafter the income tax is paid by the employee, the employer shall be subject to penalties and interest only.

If the Tax Commission, in any case, has justifiable reason to believe that the collection of the tax is in jeopardy, the Tax Commission may require the employer to file a return and pay the tax at any time.

### **Common Law Employees...**

An employer-employee relationship exists for Oklahoma income tax withholding purposes when the person for whom services are performed has the right to control the manner and means of performing the work. It does not matter that the employer gives the employee substantial discretion and freedom to act, so long as the employer has the right to control the method and result of the service.

Common law rules provide the factors examined to determine whether an employer-employee relationship exists. These factors include, but are not limited to:

- **Method of Payment:** Workers paid on a regular basis (e.g. hourly, weekly, monthly), are more likely to be considered employees than persons paid a fixed amount for a specific service. The providing of fringe benefits is also typical of an employer-employee relationship.
- **Set Hours of Work:** An employer-employee relationship generally exists when the hours of work are set by the person for whom the services are provided. If fixed hours are not practical, the requirement to work at certain times would likely indicate an element of control.
- **Materials and Tools:** Persons who furnish their own tools and materials are less likely to be considered employees than persons who use tools and materials furnished by the hiring entity. Skilled workers who customarily use their own small tools for their trade may be considered an employee if the hiring entity has control over the service performed.
- **Right of Discharge:** The ability of a hiring entity to discharge a worker and the conditions under which discharge may occur are factors examined in determining an employer-employee relationship.

If an employer-employee relationship exists Oklahoma income tax is required to be withheld and paid to the Tax Commission regardless of the description given to workers, regardless of how payments are made or what they are called, and regardless of whether the person works full or part time. No single factor determines whether an employer-employee relationship exists. Examination of all facts and factors of each case is necessary to determine the existence of an employer-employee relationship.



## GENERAL INFORMATION, CONTINUED...

### Independent Contractors...

Persons who follow an independent trade, business, or profession in which their services are offered to the general public are considered independent contractors and not employees. Independent contractors realize a profit or suffer a loss as a result of their services and are legally obligated to complete a specific service in a specific manner. Examples are: self-employed attorneys, doctors, contractors, subcontractors and auctioneers. However, whether such persons are employees or independent contractors depends on the facts of each case.

Generally, an individual is considered an independent contractor if the entity receiving the person's services has the right to control the result of the work but does not have the legal right to control the manner and means of accomplishing the result.



## HOW TO COMPUTE OKLAHOMA WITHHOLDING

There are two methods you may use to determine the amount of Oklahoma income tax to be withheld from wage payments subject to Oklahoma income tax withholding - the percentage formula method and the wage bracket tables. Both methods use a series of tables for single and married taxpayers for each type of payroll period frequency (weekly, monthly, etc.).

Important: You must use the correct table for your payroll frequency and the marital status of the payee in order to arrive at an accurate amount of Oklahoma withholding tax.

Using the wage bracket tables is considered to be the easier of the two methods. However, if you have highly paid employees/payees or are using a computerized payroll system, you (or your software) may use the percentage formula. Both methods are acceptable and produce almost identical results. Choose the method that best suits your payroll situation.

### **Percentage Formula Method:**

The percentage formula is a mathematical formula based on the Oklahoma personal income tax rates. This method uses the tables that are on pages 8 and 9.

The percentage rate tables are based on the net wage amount. To compute the net amount of the payment, you must first calculate the employee's/payee's withholding allowance amount and deduct it from the gross wage or payment for the period before using the percentage rate tables. The number of withholding allowances claimed on the Federal W-4 must be used.



## HOW TO COMPUTE OKLAHOMA WITHHOLDING, CONTINUED...

### Withholding Allowance Amount...

An individual's withholding allowance amount is the Oklahoma individual income tax personal exemption amount of \$1,000 divided by the number of payroll periods in the calendar year. Thus, an employee paid monthly has a withholding allowance of \$1,000 divided by 12, or \$83.33, per pay period for each withholding allowance claimed. The Oklahoma withholding allowance amounts for each payroll frequency are shown in the table below.

**Table of Withholding Allowance Amounts...**

Payroll Frequency	Number of Pay Periods Per year	Amount of Each Withholding Allowance
Weekly	52	\$ 19.23
Bi-Weekly	26	\$ 38.46
Semi-Monthly	24	\$ 41.67
Monthly	12	\$ 83.33
Quarterly	4	\$ 250.00
Semi-Annual	2	\$ 500.00
Annual	1	\$ 1,000.00
Daily or Miscellaneous (Each day of the payroll period)	260	\$ 3.85

### Rounding...

Oklahoma withholding computed using the percentage method must be rounded. Round to the nearest whole dollar by dropping any amount under 50 cents and increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.49 becomes \$2.00, and \$2.50 becomes \$3.00.

### Wage Bracket Tables Method:

This method uses the series of tables that begin on page 10. The wage bracket tables are calculated using the percentage formula, with the results rounded and placed in convenient brackets for you. Withholding is computed by plotting the gross wage and the number of withholding allowances (number of withholding allowances claimed on the Federal W-4) on the table that corresponds with your payroll frequency and the individual's marital status.

**Important:** When the payment for the period exceeds the last bracket or line of a wage bracket table, you must use the percentage formula to calculate the amount of Oklahoma tax to withhold on the entire payment.

### Withholding Calculations for Married Persons with Dual Incomes...

Since Oklahoma married taxpayers are taxed on combined incomes, many married taxpayers do not have sufficient withholding to cover the annual liability. If a taxpayer has elected the option of "Married", but withhold at higher "Single" rate on the Federal Form W-4, use the appropriate Oklahoma Single Withholding Table.



# SAMPLE COMPUTATION: PERCENTAGE FORMULA EXAMPLE

## Example

An individual is paid \$1,825 semi-monthly. He/she is married and claims 2 withholding allowances on his/her Federal W-4 Form.

### Step 1...

Multiply the withholding allowance amount for your payroll frequency (see table on page 6) by the total number of withholding allowances claimed on the individual's Federal W-4 Form.

The Semi-Monthly withholding allowance is \$41.67; the individual is claiming 2 withholding allowances.

$$\$41.67 \times 2 = \$83.34$$

### Step 2...

Subtract this amount from the individual's gross payment for the period to arrive at the net payment amount.

$$\$1,825 - \$83.34 = \$1,741.66$$

### Step 3...

Use the appropriate rate table on page 8 (Table 3 for Semi-Monthly payroll) to figure the amount to be withheld. Since the individual is married use Table 3 for a "Married Person".

The withholding rate is \$10.63 plus 5.00% of the net amount of the wage payment that is over \$1,038.00.

$$\$1,741.66 - \$1,038.00 = \$703.66$$

$$\$703.66 \times 5.00\% = \$35.18 \text{ plus } \$10.63 \text{ (from table)}$$

The Oklahoma withholding amount is \$45.81, which must be rounded to \$46.00

## Example Table from Pages 8-9:

Table 3: SEMI-MONTHLY Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$265	\$ 0
\$265	\$306	\$ 0 +(0.50% of the excess over \$265)
\$306	\$369	\$ 0.21 +(1.00% of the excess over \$306)
\$369	\$421	\$ 0.83 +(2.00% of the excess over \$369)
\$421	\$469	\$ 1.88 +(3.00% of the excess over \$421)
\$469	\$565	\$ 3.31 +(4.00% of the excess over \$469)
\$565	and above	\$ 7.15 +(5.00% of the excess over \$565)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$529	\$ 0
\$529	\$613	\$ 0 +(0.50% of the excess over \$529)
\$613	\$738	\$ 0.42 +(1.00% of the excess over \$613)
\$738	\$842	\$ 1.67 +(2.00% of the excess over \$738)
\$842	\$938	\$ 3.75 +(3.00% of the excess over \$842)
\$938	\$1,038	\$ 6.63 +(4.00% of the excess over \$938)
\$1,038	and above	\$ 10.63 +(5.00% of the excess over \$1,038)



# TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

## Table 1: WEEKLY Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$122	\$ 0
\$122	\$141	\$ 0 +(0.50% of the excess over \$122)
\$141	\$170	\$ 0.10 +(1.00% of the excess over \$141)
\$170	\$194	\$ 0.38 +(2.00% of the excess over \$170)
\$194	\$216	\$ 0.87 +(3.00% of the excess over \$194)
\$216	\$261	\$ 1.53 +(4.00% of the excess over \$216)
\$261	and above	\$ 3.30 +(5.00% of the excess over \$261)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$244	\$ 0
\$244	\$283	\$ 0 +(0.50% of the excess over \$244)
\$283	\$340	\$ 0.19 +(1.00% of the excess over \$283)
\$340	\$388	\$ 0.77 +(2.00% of the excess over \$340)
\$388	\$433	\$ 1.73 +(3.00% of the excess over \$388)
\$433	\$479	\$ 3.06 +(4.00% of the excess over \$433)
\$479	and above	\$ 4.90 +(5.00% of the excess over \$479)

## Table 2: BI-WEEKLY Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$244	\$ 0
\$244	\$283	\$ 0 +(0.50% of the excess over \$244)
\$283	\$340	\$ 0.19 +(1.00% of the excess over \$283)
\$340	\$388	\$ 0.77 +(2.00% of the excess over \$340)
\$388	\$433	\$ 1.73 +(3.00% of the excess over \$388)
\$433	\$521	\$ 3.06 +(4.00% of the excess over \$433)
\$521	and above	\$ 6.60 +(5.00% of the excess over \$521)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$488	\$ 0
\$488	\$565	\$ 0 +(0.50% of the excess over \$488)
\$565	\$681	\$ 0.38 +(1.00% of the excess over \$565)
\$681	\$777	\$ 1.54 +(2.00% of the excess over \$681)
\$777	\$865	\$ 3.46 +(3.00% of the excess over \$777)
\$865	\$958	\$ 6.12 +(4.00% of the excess over \$865)
\$958	and above	\$ 9.81 +(5.00% of the excess over \$958)

## Table 3: SEMI-MONTHLY Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$265	\$ 0
\$265	\$306	\$ 0 +(0.50% of the excess over \$265)
\$306	\$369	\$ 0.21 +(1.00% of the excess over \$306)
\$369	\$421	\$ 0.83 +(2.00% of the excess over \$369)
\$421	\$469	\$ 1.88 +(3.00% of the excess over \$421)
\$469	\$565	\$ 3.31 +(4.00% of the excess over \$469)
\$565	and above	\$ 7.15 +(5.00% of the excess over \$565)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$529	\$ 0
\$529	\$613	\$ 0 +(0.50% of the excess over \$529)
\$613	\$738	\$ 0.42 +(1.00% of the excess over \$613)
\$738	\$842	\$ 1.67 +(2.00% of the excess over \$738)
\$842	\$938	\$ 3.75 +(3.00% of the excess over \$842)
\$938	\$1,038	\$ 6.63 +(4.00% of the excess over \$938)
\$1,038	and above	\$ 10.63 +(5.00% of the excess over \$1,038)

## Table 4: MONTHLY Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$529	\$ 0
\$529	\$613	\$ 0 +(0.50% of the excess over \$529)
\$613	\$738	\$ 0.42 +(1.00% of the excess over \$613)
\$738	\$842	\$ 1.67 +(2.00% of the excess over \$738)
\$842	\$938	\$ 3.75 +(3.00% of the excess over \$842)
\$938	\$1,129	\$ 6.63 +(4.00% of the excess over \$938)
\$1,129	and above	\$ 14.29 +(5.00% of the excess over \$1,129)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$1,058	\$ 0
\$1,058	\$1,225	\$ 0 +(0.50% of the excess over \$1,058)
\$1,225	\$1,475	\$ 0.83 +(1.00% of the excess over \$1,225)
\$1,475	\$1,683	\$ 3.33 +(2.00% of the excess over \$1,475)
\$1,683	\$1,875	\$ 7.50 +(3.00% of the excess over \$1,683)
\$1,875	\$2,075	\$ 13.25 +(4.00% of the excess over \$1,875)
\$2,075	and above	\$ 21.25 +(5.00% of the excess over \$2,075)





# TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

## Table 5: QUARTERLY Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$1,588	\$ 0
\$1,588	\$1,838	\$ 0 + (0.50% of the excess over \$1,588)
\$1,838	\$2,213	\$ 1.25 + (1.00% of the excess over \$1,838)
\$2,213	\$2,525	\$ 5.00 + (2.00% of the excess over \$2,213)
\$2,525	\$2,813	\$ 11.25 + (3.00% of the excess over \$2,525)
\$2,813	\$3,388	\$ 19.88 + (4.00% of the excess over \$2,813)
\$3,388	and above	\$ 42.88 + (5.00% of the excess over \$3,388)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$3,175	\$ 0
\$3,175	\$3,675	\$ 0 + (0.50% of the excess over \$3,175)
\$3,675	\$4,425	\$ 2.50 + (1.00% of the excess over \$3,675)
\$4,425	\$5,050	\$ 10.00 + (2.00% of the excess over \$4,425)
\$5,050	\$5,625	\$ 22.50 + (3.00% of the excess over \$5,050)
\$5,625	\$6,225	\$ 39.75 + (4.00% of the excess over \$5,625)
\$6,225	and above	\$ 63.75 + (5.00% of the excess over \$6,225)

## Table 6: SEMI-ANNUAL Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$3,175	\$ 0
\$3,175	\$3,675	\$ 0 + (0.50% of the excess over \$3,175)
\$3,675	\$4,425	\$ 2.50 + (1.00% of the excess over \$3,675)
\$4,425	\$5,050	\$ 10.00 + (2.00% of the excess over \$4,425)
\$5,050	\$5,625	\$ 22.50 + (3.00% of the excess over \$5,050)
\$5,625	\$6,775	\$ 39.75 + (4.00% of the excess over \$5,625)
\$6,775	and above	\$ 85.75 + (5.00% of the excess over \$6,775)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$6,350	\$ 0
\$6,350	\$7,350	\$ 0 + (0.50% of the excess over \$6,350)
\$7,350	\$8,850	\$ 5.00 + (1.00% of the excess over \$7,350)
\$8,850	\$10,100	\$ 20.00 + (2.00% of the excess over \$8,850)
\$10,100	\$11,250	\$ 45.00 + (3.00% of the excess over \$10,100)
\$11,250	\$12,450	\$ 79.50 + (4.00% of the excess over \$11,250)
\$12,450	and above	\$ 127.50 + (5.00% of the excess over \$12,450)

## Table 7: ANNUAL Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$6,350	\$ 0
\$6,350	\$7,350	\$ 0 + (0.50% of the excess over \$6,350)
\$7,350	\$8,850	\$ 5.00 + (1.00% of the excess over \$7,350)
\$8,850	\$10,100	\$ 20.00 + (2.00% of the excess over \$8,850)
\$10,100	\$11,250	\$ 45.00 + (3.00% of the excess over \$10,100)
\$11,250	\$13,550	\$ 79.50 + (4.00% of the excess over \$11,250)
\$13,550	and above	\$ 171.50 + (5.00% of the excess over \$13,550)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$12,700	\$ 0
\$12,700	\$14,700	\$ 0 + (0.50% of the excess over \$12,700)
\$14,700	\$17,700	\$ 10.00 + (1.00% of the excess over \$14,700)
\$17,700	\$20,200	\$ 40.00 + (2.00% of the excess over \$17,700)
\$20,200	\$22,500	\$ 90.00 + (3.00% of the excess over \$20,200)
\$22,500	\$24,900	\$ 159.00 + (4.00% of the excess over \$22,500)
\$24,900	and above	\$ 255.00 + (5.00% of the excess over \$24,900)

## Table 8: DAILY or MISCELLANEOUS Payroll Period

### A: SINGLE person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$24	\$ 0
\$24	\$28	\$ 0 + (0.50% of the excess over \$24)
\$28	\$34	\$ 0.02 + (1.00% of the excess over \$28)
\$34	\$39	\$ 0.08 + (2.00% of the excess over \$34)
\$39	\$43	\$ 0.17 + (3.00% of the excess over \$39)
\$43	\$52	\$ 0.31 + (4.00% of the excess over \$43)
\$52	and above	\$ 0.66 + (5.00% of the excess over \$52)

### B: MARRIED person:

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

Over	but less than	The amount of income tax to withhold is:
\$0	\$49	\$ 0
\$49	\$57	\$ 0 + (0.50% of the excess over \$49)
\$57	\$68	\$ 0.04 + (1.00% of the excess over \$57)
\$68	\$78	\$ 0.15 + (2.00% of the excess over \$68)
\$78	\$87	\$ 0.35 + (3.00% of the excess over \$78)
\$87	\$96	\$ 0.61 + (4.00% of the excess over \$87)
\$96	and above	\$ 0.98 + (5.00% of the excess over \$96)



# WEEKLY PAYROLL PERIOD: SINGLE PERSONS

WEEKLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	37	0	0	0	0	0	0	0	0	0	0	0
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	0	0	0	0	0	0	0	0	0	0	0
92	102	0	0	0	0	0	0	0	0	0	0	0
102	111	0	0	0	0	0	0	0	0	0	0	0
111	120	0	0	0	0	0	0	0	0	0	0	0
120	129	0	0	0	0	0	0	0	0	0	0	0
129	138	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	1	0	0	0	0	0	0	0	0	0	0
185	194	1	0	0	0	0	0	0	0	0	0	0
194	203	1	1	0	0	0	0	0	0	0	0	0
203	212	1	1	0	0	0	0	0	0	0	0	0
212	222	2	1	1	0	0	0	0	0	0	0	0
222	231	2	1	1	0	0	0	0	0	0	0	0
231	240	2	2	1	1	0	0	0	0	0	0	0
240	249	3	2	1	1	0	0	0	0	0	0	0
249	258	3	2	2	1	1	0	0	0	0	0	0
258	268	3	3	2	1	1	0	0	0	0	0	0
268	277	4	3	2	1	1	1	0	0	0	0	0
277	286	4	3	3	2	1	1	0	0	0	0	0
286	295	5	4	3	2	1	1	0	0	0	0	0
295	305	5	4	3	3	2	1	1	0	0	0	0
305	314	6	5	4	3	2	1	1	0	0	0	0
314	323	6	5	4	3	3	2	1	1	0	0	0
323	332	7	6	5	4	3	2	1	1	0	0	0
332	342	7	6	5	4	3	3	2	1	1	0	0
342	351	8	7	6	5	4	3	2	1	1	0	0
351	360	8	7	6	5	4	3	2	2	1	1	0
360	369	9	8	7	6	5	4	3	2	1	1	0
369	378	9	8	7	6	5	4	3	2	2	1	1
378	388	9	8	8	7	6	5	4	3	2	1	1
388	397	10	9	8	7	6	5	4	3	2	2	1
397	406	10	9	8	7	7	6	5	4	3	2	1
406	415	11	10	9	8	7	6	5	4	3	2	2
415	425	11	10	9	8	7	6	6	5	4	3	2
425	434	12	11	10	9	8	7	6	5	4	3	2
435 and over	Use Table 1 on page 8 for Single											



# WEEKLY PAYROLL PERIOD: MARRIED PERSONS

WEEKLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	37	0	0	0	0	0	0	0	0	0	0	0
37	46	0	0	0	0	0	0	0	0	0	0	0
46	55	0	0	0	0	0	0	0	0	0	0	0
55	65	0	0	0	0	0	0	0	0	0	0	0
65	74	0	0	0	0	0	0	0	0	0	0	0
74	83	0	0	0	0	0	0	0	0	0	0	0
83	92	0	0	0	0	0	0	0	0	0	0	0
92	102	0	0	0	0	0	0	0	0	0	0	0
102	111	0	0	0	0	0	0	0	0	0	0	0
111	120	0	0	0	0	0	0	0	0	0	0	0
120	129	0	0	0	0	0	0	0	0	0	0	0
129	138	0	0	0	0	0	0	0	0	0	0	0
138	148	0	0	0	0	0	0	0	0	0	0	0
148	157	0	0	0	0	0	0	0	0	0	0	0
157	166	0	0	0	0	0	0	0	0	0	0	0
166	175	0	0	0	0	0	0	0	0	0	0	0
175	185	0	0	0	0	0	0	0	0	0	0	0
185	194	0	0	0	0	0	0	0	0	0	0	0
194	203	0	0	0	0	0	0	0	0	0	0	0
203	212	0	0	0	0	0	0	0	0	0	0	0
212	222	0	0	0	0	0	0	0	0	0	0	0
222	231	0	0	0	0	0	0	0	0	0	0	0
231	240	0	0	0	0	0	0	0	0	0	0	0
240	249	0	0	0	0	0	0	0	0	0	0	0
249	258	0	0	0	0	0	0	0	0	0	0	0
258	268	0	0	0	0	0	0	0	0	0	0	0
268	277	0	0	0	0	0	0	0	0	0	0	0
277	286	0	0	0	0	0	0	0	0	0	0	0
286	295	0	0	0	0	0	0	0	0	0	0	0
295	305	0	0	0	0	0	0	0	0	0	0	0
305	314	0	0	0	0	0	0	0	0	0	0	0
314	323	1	0	0	0	0	0	0	0	0	0	0
323	332	1	0	0	0	0	0	0	0	0	0	0
332	342	1	1	0	0	0	0	0	0	0	0	0
342	351	1	1	0	0	0	0	0	0	0	0	0
351	360	1	1	1	0	0	0	0	0	0	0	0
360	369	1	1	1	0	0	0	0	0	0	0	0
369	378	1	1	1	1	0	0	0	0	0	0	0
378	388	2	1	1	1	0	0	0	0	0	0	0
388	397	2	1	1	1	1	0	0	0	0	0	0
397	406	2	2	1	1	1	0	0	0	0	0	0
406	415	2	2	1	1	1	1	0	0	0	0	0
415	425	3	2	2	1	1	1	0	0	0	0	0
425	434	3	2	2	1	1	1	1	0	0	0	0
435 and over		Use Table 1 on page 8 for Married										



# BI-WEEKLY PAYROLL PERIOD: SINGLE PERSONS

BI-WEEKLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	74	0	0	0	0	0	0	0	0	0	0	0
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	0	0	0	0	0	0	0	0	0	0	0
148	166	0	0	0	0	0	0	0	0	0	0	0
166	185	0	0	0	0	0	0	0	0	0	0	0
185	203	0	0	0	0	0	0	0	0	0	0	0
203	222	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	0	0	0	0	0	0	0	0	0	0	0
314	332	1	0	0	0	0	0	0	0	0	0	0
332	351	1	0	0	0	0	0	0	0	0	0	0
351	369	1	1	0	0	0	0	0	0	0	0	0
369	388	2	1	0	0	0	0	0	0	0	0	0
388	406	2	1	1	0	0	0	0	0	0	0	0
406	425	3	2	1	0	0	0	0	0	0	0	0
425	443	3	2	1	1	0	0	0	0	0	0	0
443	462	4	2	1	1	0	0	0	0	0	0	0
462	480	5	3	2	1	1	0	0	0	0	0	0
480	499	5	4	2	1	1	0	0	0	0	0	0
499	517	6	5	3	2	1	1	0	0	0	0	0
517	536	7	5	4	2	1	1	0	0	0	0	0
536	554	8	6	4	3	2	1	1	0	0	0	0
554	572	9	7	5	4	2	1	1	0	0	0	0
572	591	10	8	6	4	3	2	1	0	0	0	0
591	609	11	9	7	5	4	2	1	1	0	0	0
609	628	11	10	8	6	4	3	2	1	0	0	0
628	646	12	10	9	7	5	4	2	1	1	0	0
646	665	13	11	9	8	6	4	3	2	1	0	0
665	683	14	12	10	8	7	5	3	2	1	1	0
683	702	15	13	11	9	7	6	4	3	2	1	0
702	720	16	14	12	10	8	6	5	3	2	1	1
720	739	17	15	13	11	9	7	6	4	3	2	1
739	757	18	16	14	12	10	8	6	5	3	2	1
757	775	19	17	15	13	11	9	7	6	4	3	2
775	794	20	18	16	14	12	10	8	6	5	3	2
794	812	21	19	17	15	13	11	9	7	6	4	3
812	831	22	20	18	16	14	12	10	8	6	5	3
831	849	23	21	19	17	15	13	11	9	7	6	4
849	868	23	22	20	18	16	14	12	10	8	6	5
869 and over	Use Table 2 on page 8 for Single											



# BI-WEEKLY PAYROLL PERIOD: MARRIED PERSONS

BI-WEEKLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	74	0	0	0	0	0	0	0	0	0	0	0
74	92	0	0	0	0	0	0	0	0	0	0	0
92	111	0	0	0	0	0	0	0	0	0	0	0
111	129	0	0	0	0	0	0	0	0	0	0	0
129	148	0	0	0	0	0	0	0	0	0	0	0
148	166	0	0	0	0	0	0	0	0	0	0	0
166	185	0	0	0	0	0	0	0	0	0	0	0
185	203	0	0	0	0	0	0	0	0	0	0	0
203	222	0	0	0	0	0	0	0	0	0	0	0
222	240	0	0	0	0	0	0	0	0	0	0	0
240	259	0	0	0	0	0	0	0	0	0	0	0
259	277	0	0	0	0	0	0	0	0	0	0	0
277	296	0	0	0	0	0	0	0	0	0	0	0
296	314	0	0	0	0	0	0	0	0	0	0	0
314	332	0	0	0	0	0	0	0	0	0	0	0
332	351	0	0	0	0	0	0	0	0	0	0	0
351	369	0	0	0	0	0	0	0	0	0	0	0
369	388	0	0	0	0	0	0	0	0	0	0	0
388	406	0	0	0	0	0	0	0	0	0	0	0
406	425	0	0	0	0	0	0	0	0	0	0	0
425	443	0	0	0	0	0	0	0	0	0	0	0
443	462	0	0	0	0	0	0	0	0	0	0	0
462	480	0	0	0	0	0	0	0	0	0	0	0
480	499	0	0	0	0	0	0	0	0	0	0	0
499	517	0	0	0	0	0	0	0	0	0	0	0
517	536	0	0	0	0	0	0	0	0	0	0	0
536	554	0	0	0	0	0	0	0	0	0	0	0
554	572	0	0	0	0	0	0	0	0	0	0	0
572	591	1	0	0	0	0	0	0	0	0	0	0
591	609	1	0	0	0	0	0	0	0	0	0	0
609	628	1	1	0	0	0	0	0	0	0	0	0
628	646	1	1	0	0	0	0	0	0	0	0	0
646	665	1	1	1	0	0	0	0	0	0	0	0
665	683	1	1	1	0	0	0	0	0	0	0	0
683	702	2	1	1	1	0	0	0	0	0	0	0
702	720	2	1	1	1	0	0	0	0	0	0	0
720	739	3	2	1	1	0	0	0	0	0	0	0
739	757	3	2	1	1	1	0	0	0	0	0	0
757	775	3	2	2	1	1	0	0	0	0	0	0
775	794	4	3	2	1	1	1	0	0	0	0	0
794	812	4	3	2	2	1	1	0	0	0	0	0
812	831	5	4	3	2	1	1	1	0	0	0	0
831	849	5	4	3	2	2	1	1	0	0	0	0
849	868	6	5	4	3	2	1	1	1	0	0	0
869 and over		Use Table 2 on page 8 for Married										



# SEMI-MONTHLY PAYROLL PERIOD: SINGLE PERSONS

SEMI-MONTHLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	0	0	0	0	0	0	0	0	0	0	0
340	360	1	0	0	0	0	0	0	0	0	0	0
360	380	1	0	0	0	0	0	0	0	0	0	0
380	400	1	1	0	0	0	0	0	0	0	0	0
400	420	2	1	0	0	0	0	0	0	0	0	0
420	440	2	1	1	0	0	0	0	0	0	0	0
440	460	3	2	1	0	0	0	0	0	0	0	0
460	480	3	2	1	1	0	0	0	0	0	0	0
480	500	4	3	2	1	0	0	0	0	0	0	0
500	520	5	3	2	1	1	0	0	0	0	0	0
520	540	6	4	3	2	1	0	0	0	0	0	0
540	560	7	5	3	2	1	1	0	0	0	0	0
560	580	7	6	4	3	2	1	0	0	0	0	0
580	600	8	6	5	3	2	1	1	0	0	0	0
600	620	9	7	6	4	3	1	1	0	0	0	0
620	640	10	8	6	5	3	2	1	1	0	0	0
640	660	11	9	7	6	4	3	1	1	0	0	0
660	680	12	10	8	6	5	3	2	1	1	0	0
680	700	13	11	9	7	5	4	2	1	1	0	0
700	720	14	12	10	8	6	5	3	2	1	0	0
720	740	15	13	11	9	7	5	4	2	1	1	0
740	760	16	14	12	10	8	6	5	3	2	1	0
760	780	17	15	13	11	9	7	5	4	2	1	1
780	800	18	16	14	12	10	8	6	4	3	2	1
800	820	19	17	15	13	11	9	7	5	4	2	1
820	840	20	18	16	14	12	10	8	6	4	3	2
840	860	21	19	17	15	13	11	9	7	5	4	2
860	880	22	20	18	16	14	12	10	8	6	4	3
880	900	23	21	19	17	15	13	11	9	7	5	3
900	920	24	22	20	18	16	14	12	10	8	6	4
920	940	25	23	21	19	17	15	13	11	9	7	5
941 and over	Use Table 3 on page 8 for Single											



# SEMI-MONTHLY PAYROLL PERIOD: MARRIED PERSONS

SEMI-MONTHLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	80	0	0	0	0	0	0	0	0	0	0	0
80	100	0	0	0	0	0	0	0	0	0	0	0
100	120	0	0	0	0	0	0	0	0	0	0	0
120	140	0	0	0	0	0	0	0	0	0	0	0
140	160	0	0	0	0	0	0	0	0	0	0	0
160	180	0	0	0	0	0	0	0	0	0	0	0
180	200	0	0	0	0	0	0	0	0	0	0	0
200	220	0	0	0	0	0	0	0	0	0	0	0
220	240	0	0	0	0	0	0	0	0	0	0	0
240	260	0	0	0	0	0	0	0	0	0	0	0
260	280	0	0	0	0	0	0	0	0	0	0	0
280	300	0	0	0	0	0	0	0	0	0	0	0
300	320	0	0	0	0	0	0	0	0	0	0	0
320	340	0	0	0	0	0	0	0	0	0	0	0
340	360	0	0	0	0	0	0	0	0	0	0	0
360	380	0	0	0	0	0	0	0	0	0	0	0
380	400	0	0	0	0	0	0	0	0	0	0	0
400	420	0	0	0	0	0	0	0	0	0	0	0
420	440	0	0	0	0	0	0	0	0	0	0	0
440	460	0	0	0	0	0	0	0	0	0	0	0
460	480	0	0	0	0	0	0	0	0	0	0	0
480	500	0	0	0	0	0	0	0	0	0	0	0
500	520	0	0	0	0	0	0	0	0	0	0	0
520	540	0	0	0	0	0	0	0	0	0	0	0
540	560	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	620	0	0	0	0	0	0	0	0	0	0	0
620	640	1	0	0	0	0	0	0	0	0	0	0
640	660	1	0	0	0	0	0	0	0	0	0	0
660	680	1	1	0	0	0	0	0	0	0	0	0
680	700	1	1	0	0	0	0	0	0	0	0	0
700	720	1	1	1	0	0	0	0	0	0	0	0
720	740	2	1	1	0	0	0	0	0	0	0	0
740	760	2	1	1	1	0	0	0	0	0	0	0
760	780	2	2	1	1	0	0	0	0	0	0	0
780	800	3	2	1	1	1	0	0	0	0	0	0
800	820	3	2	2	1	1	0	0	0	0	0	0
820	840	4	3	2	1	1	1	0	0	0	0	0
840	860	4	3	2	2	1	1	0	0	0	0	0
860	880	5	3	3	2	1	1	0	0	0	0	0
880	900	5	4	3	2	2	1	1	0	0	0	0
900	920	6	5	3	3	2	1	1	0	0	0	0
920	940	6	5	4	3	2	2	1	1	0	0	0
941 and over		Use Table 3 on page 8 for Married										



# MONTHLY PAYROLL PERIOD: SINGLE PERSONS

MONTHLY PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	1	0	0	0	0	0	0	0	0	0	0
680	720	1	0	0	0	0	0	0	0	0	0	0
720	760	2	1	0	0	0	0	0	0	0	0	0
760	800	3	1	0	0	0	0	0	0	0	0	0
800	840	3	2	1	0	0	0	0	0	0	0	0
840	880	4	2	1	0	0	0	0	0	0	0	0
880	920	6	3	2	1	0	0	0	0	0	0	0
920	960	7	4	2	1	0	0	0	0	0	0	0
960	1,000	8	5	3	2	1	0	0	0	0	0	0
1,000	1,040	10	7	4	2	1	0	0	0	0	0	0
1,040	1,080	12	8	5	3	2	1	0	0	0	0	0
1,080	1,120	13	10	7	4	2	1	0	0	0	0	0
1,120	1,160	15	11	8	5	3	2	1	0	0	0	0
1,160	1,200	17	13	10	6	4	2	1	0	0	0	0
1,200	1,240	19	15	11	8	5	3	1	1	0	0	0
1,240	1,280	21	17	13	10	6	4	2	1	0	0	0
1,280	1,320	23	19	15	11	8	5	3	1	1	0	0
1,320	1,360	25	21	17	13	9	6	4	2	1	0	0
1,360	1,400	27	23	19	14	11	8	5	3	1	1	0
1,400	1,440	29	25	21	16	13	9	6	4	2	1	0
1,440	1,480	31	27	23	18	14	11	8	5	3	1	1
1,480	1,520	33	29	25	20	16	12	9	6	4	2	1
1,520	1,560	35	31	27	22	18	14	11	7	5	3	1
1,560	1,600	37	33	29	24	20	16	12	9	6	4	2
1,600	1,640	39	35	31	26	22	18	14	11	7	5	3
1,640	1,680	41	37	33	28	24	20	16	12	9	6	3
1,680	1,720	43	39	35	30	26	22	18	14	10	7	5
1,720	1,760	45	41	37	32	28	24	20	16	12	9	6
1,760	1,800	47	43	39	34	30	26	22	18	14	10	7
1,800	1,840	49	45	41	36	32	28	24	20	16	12	9
1,840	1,880	51	47	43	38	34	30	26	22	18	14	10
1,881 and over		Use Table 4 on page 8 for Single										





# MONTHLY PAYROLL PERIOD: MARRIED PERSONS

MONTHLY PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	160	0	0	0	0	0	0	0	0	0	0	0
160	200	0	0	0	0	0	0	0	0	0	0	0
200	240	0	0	0	0	0	0	0	0	0	0	0
240	280	0	0	0	0	0	0	0	0	0	0	0
280	320	0	0	0	0	0	0	0	0	0	0	0
320	360	0	0	0	0	0	0	0	0	0	0	0
360	400	0	0	0	0	0	0	0	0	0	0	0
400	440	0	0	0	0	0	0	0	0	0	0	0
440	480	0	0	0	0	0	0	0	0	0	0	0
480	520	0	0	0	0	0	0	0	0	0	0	0
520	560	0	0	0	0	0	0	0	0	0	0	0
560	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	0	0	0	0	0	0	0	0	0	0	0
720	760	0	0	0	0	0	0	0	0	0	0	0
760	800	0	0	0	0	0	0	0	0	0	0	0
800	840	0	0	0	0	0	0	0	0	0	0	0
840	880	0	0	0	0	0	0	0	0	0	0	0
880	920	0	0	0	0	0	0	0	0	0	0	0
920	960	0	0	0	0	0	0	0	0	0	0	0
960	1,000	0	0	0	0	0	0	0	0	0	0	0
1,000	1,040	0	0	0	0	0	0	0	0	0	0	0
1,040	1,080	0	0	0	0	0	0	0	0	0	0	0
1,080	1,120	0	0	0	0	0	0	0	0	0	0	0
1,120	1,160	0	0	0	0	0	0	0	0	0	0	0
1,160	1,200	1	0	0	0	0	0	0	0	0	0	0
1,200	1,240	1	0	0	0	0	0	0	0	0	0	0
1,240	1,280	1	1	0	0	0	0	0	0	0	0	0
1,280	1,320	2	1	0	0	0	0	0	0	0	0	0
1,320	1,360	2	1	1	0	0	0	0	0	0	0	0
1,360	1,400	2	2	1	0	0	0	0	0	0	0	0
1,400	1,440	3	2	1	1	0	0	0	0	0	0	0
1,440	1,480	3	2	2	1	0	0	0	0	0	0	0
1,480	1,520	4	3	2	1	1	0	0	0	0	0	0
1,520	1,560	5	3	2	1	1	0	0	0	0	0	0
1,560	1,600	5	4	3	2	1	1	0	0	0	0	0
1,600	1,640	6	5	3	2	1	1	0	0	0	0	0
1,640	1,680	7	5	4	3	2	1	1	0	0	0	0
1,680	1,720	8	6	5	3	2	1	1	0	0	0	0
1,720	1,760	9	7	5	4	3	2	1	0	0	0	0
1,760	1,800	10	8	6	4	3	2	1	1	0	0	0
1,800	1,840	12	9	7	5	4	3	2	1	0	0	0
1,840	1,880	13	10	8	6	4	3	2	1	1	0	0
1,881 and over	Use Table 4 on page 8 for Married											



# ANNUAL PAYROLL PERIOD: SINGLE PERSONS

ANNUAL PAYROLL PERIOD - SINGLE PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	1,920	0	0	0	0	0	0	0	0	0	0	0
1,920	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,880	0	0	0	0	0	0	0	0	0	0	0
2,880	3,360	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	0	0	0	0	0	0	0	0	0	0	0
6,240	6,720	1	0	0	0	0	0	0	0	0	0	0
6,720	7,200	3	0	0	0	0	0	0	0	0	0	0
7,200	7,680	6	0	0	0	0	0	0	0	0	0	0
7,680	8,160	11	3	0	0	0	0	0	0	0	0	0
8,160	8,640	16	6	0	0	0	0	0	0	0	0	0
8,640	9,120	21	10	3	0	0	0	0	0	0	0	0
9,120	9,600	30	15	5	0	0	0	0	0	0	0	0
9,600	10,080	40	20	10	2	0	0	0	0	0	0	0
10,080	10,560	52	29	15	5	0	0	0	0	0	0	0
10,560	11,040	66	39	20	10	2	0	0	0	0	0	0
11,040	11,520	81	50	29	14	5	0	0	0	0	0	0
11,520	12,000	100	65	38	19	9	2	0	0	0	0	0
12,000	12,480	119	79	49	28	14	4	0	0	0	0	0
12,480	12,960	138	98	64	37	19	9	2	0	0	0	0
12,960	13,440	158	118	78	48	27	14	4	0	0	0	0
13,440	13,920	178	137	97	62	37	18	8	2	0	0	0
13,920	14,400	202	156	116	77	47	26	13	4	0	0	0
14,400	14,880	226	176	135	95	61	36	18	8	1	0	0
14,880	15,360	250	200	154	114	76	46	25	13	4	0	0
15,360	15,840	274	224	174	134	94	60	35	18	8	1	0
15,840	16,320	298	248	198	153	113	74	45	25	12	4	0
16,320	16,800	322	272	222	172	132	92	59	34	17	7	1
16,800	17,280	346	296	246	196	151	111	73	44	24	12	3
17,280	17,760	370	320	270	220	170	130	90	58	33	17	7
17,760	18,240	394	344	294	244	194	150	110	72	43	23	12
18,240	18,720	418	368	318	268	218	169	129	89	56	33	16
18,720	19,200	442	392	342	292	242	192	148	108	71	42	22
19,200	19,680	466	416	366	316	266	216	167	127	87	55	32
19,680	20,160	490	440	390	340	290	240	190	146	106	70	41
20,160	20,640	514	464	414	364	314	264	214	166	126	86	54
20,640	21,120	538	488	438	388	338	288	238	188	145	105	68
21,120	21,600	562	512	462	412	362	312	262	212	164	124	84
21,600	22,080	586	536	486	436	386	336	286	236	186	143	103
22,080	22,560	610	560	510	460	410	360	310	260	210	162	122
22,561 and over	Use Table 7 on page 9 for Single											



# ANNUAL PAYROLL PERIOD: MARRIED PERSONS

ANNUAL PAYROLL PERIOD - MARRIED PERSON												
Gross Wages		Number of Withholding Allowances Claimed										
More Than	But Not Over	0	1	2	3	4	5	6	7	8	9	10 plus
The amount to be withheld from wages for Oklahoma income tax shall be:												
0	1,920	0	0	0	0	0	0	0	0	0	0	0
1,920	2,400	0	0	0	0	0	0	0	0	0	0	0
2,400	2,880	0	0	0	0	0	0	0	0	0	0	0
2,880	3,360	0	0	0	0	0	0	0	0	0	0	0
3,360	3,840	0	0	0	0	0	0	0	0	0	0	0
3,840	4,320	0	0	0	0	0	0	0	0	0	0	0
4,320	4,800	0	0	0	0	0	0	0	0	0	0	0
4,800	5,280	0	0	0	0	0	0	0	0	0	0	0
5,280	5,760	0	0	0	0	0	0	0	0	0	0	0
5,760	6,240	0	0	0	0	0	0	0	0	0	0	0
6,240	6,720	0	0	0	0	0	0	0	0	0	0	0
6,720	7,200	0	0	0	0	0	0	0	0	0	0	0
7,200	7,680	0	0	0	0	0	0	0	0	0	0	0
7,680	8,160	0	0	0	0	0	0	0	0	0	0	0
8,160	8,640	0	0	0	0	0	0	0	0	0	0	0
8,640	9,120	0	0	0	0	0	0	0	0	0	0	0
9,120	9,600	0	0	0	0	0	0	0	0	0	0	0
9,600	10,080	0	0	0	0	0	0	0	0	0	0	0
10,080	10,560	0	0	0	0	0	0	0	0	0	0	0
10,560	11,040	0	0	0	0	0	0	0	0	0	0	0
11,040	11,520	0	0	0	0	0	0	0	0	0	0	0
11,520	12,000	0	0	0	0	0	0	0	0	0	0	0
12,000	12,480	0	0	0	0	0	0	0	0	0	0	0
12,480	12,960	0	0	0	0	0	0	0	0	0	0	0
12,960	13,440	3	0	0	0	0	0	0	0	0	0	0
13,440	13,920	5	0	0	0	0	0	0	0	0	0	0
13,920	14,400	7	2	0	0	0	0	0	0	0	0	0
14,400	14,880	10	5	0	0	0	0	0	0	0	0	0
14,880	15,360	14	7	2	0	0	0	0	0	0	0	0
15,360	15,840	19	10	5	0	0	0	0	0	0	0	0
15,840	16,320	24	14	7	2	0	0	0	0	0	0	0
16,320	16,800	29	19	9	4	0	0	0	0	0	0	0
16,800	17,280	33	23	13	7	2	0	0	0	0	0	0
17,280	17,760	38	28	18	9	4	0	0	0	0	0	0
17,760	18,240	46	33	23	13	7	2	0	0	0	0	0
18,240	18,720	56	38	28	18	9	4	0	0	0	0	0
18,720	19,200	65	45	33	23	13	6	1	0	0	0	0
19,200	19,680	75	55	37	27	17	9	4	0	0	0	0
19,680	20,160	84	64	44	32	22	12	6	1	0	0	0
20,160	20,640	96	74	54	37	27	17	9	4	0	0	0
20,640	21,120	110	84	64	44	32	22	12	6	1	0	0
21,120	21,600	125	95	73	53	37	27	17	8	3	0	0
21,600	22,080	139	109	83	63	43	31	21	11	6	1	0
22,080	22,560	154	124	94	72	52	36	26	16	8	3	0
22,561 and over	Use Table 7 on page 9 for Married											



## LOOKING FOR ADDITIONAL INFORMATION?

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