



OKLAHOMA INCOME TAX WITHHOLDING TABLES

2018

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



TABLE OF CONTENTS

General Information..... 2-5

How to Compute Oklahoma Withholding..... 5-6

Sample Computation: Percentage Formula Example 7

Percentage Method of Withholding 8-9

Withholding Tables:

| | | |
|-----------------------|----------------------|----|
| Weekly Payroll: | Single Persons..... | 10 |
| | Married Persons..... | 11 |
| Bi-Weekly Payroll: | Single Persons..... | 12 |
| | Married Persons..... | 13 |
| Semi-Monthly Payroll: | Single Persons..... | 14 |
| | Married Persons..... | 15 |
| Monthly Payroll: | Single Persons..... | 16 |
| | Married Persons..... | 17 |
| Annual Payroll: | Single Persons..... | 18 |
| | Married Persons..... | 19 |



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.

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. 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. 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.

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 2018 no later than Feb. 28, 2019.

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.

W-2 and W-3 FAQs can be found on 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 | | | | | | | | | | | |



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